



INDEPENDENT ACCOUNTANTS' REPORT

Mr. Richard N. Thomas
Parish President
WASHINGTON PARISH

We have reviewed the certification that Washington Parish (the Parish) satisfies the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria (the Certification), as of December 31, 2021, for which financial assurance is being demonstrated through the financial test, included in the Washington Parish Municipal Solid Waste Landfill Operating Record. Management of the Parish is responsible for that assertion. Our responsibility is to express a conclusion on the Certification based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable provisions of the Governmental Auditing Standards, published by the United States Comptroller General. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Certification in order for it to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance on the Certification, as of December 31, 2021. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to the certification that Washington Parish continues to satisfy the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria, for which financial assurance is being demonstrated through the financial test and is presented in conformity with EPA 40 CFR Part 258.

Metairie, Louisiana
June 14, 2022