



INDEPENDENT ACCOUNTANTS' REPORT

Members of the Parish Council
Jefferson Parish, Louisiana

We have reviewed management of Jefferson Parish's (the Parish) assertion that the Parish continues to satisfy the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria, as of December 31, 2019, for which financial assurance is being demonstrated through the financial test, included in the Jefferson Parish Municipal Solid Waste Landfill Operating Record. Management of the Parish is responsible for its assertion. Our responsibility is to express a conclusion on management's assertion 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 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 management's assertion 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 about whether management's assertion is in accordance with the criteria, in all material respects, in order to express an opinion. 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 management's assertion that Jefferson 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.

Kushner La Graize, LLC

Metairie, Louisiana
June 30, 2020