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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

### **Ouachita Parish Police Jury Monroe, Louisiana**

We have performed the procedures enumerated below on the capital assets of **Ouachita Parish Police Jury** (the Police Jury). The Police Jury's management is responsible for the capital assets.

The Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Police Jury. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

We conducted physical inventory on all capital assets given on the asset listings for the Public Works department. All physically identifiable items were properly reported except for one heater (cost \$645).

We were engaged by the Police Jury to perform this agreed-upon procedures engagement and conduct our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the matter of which would be the expression of an opinion or conclusion, respectively on the capital assets. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Police Jury and is not intended to be and should not be used by anyone other than those specified parties.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**February 11, 2025**