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Bourgeois Bennett

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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURE**

Terrebonne Parish Consolidated Government
Federal Programs Division
P.O. Box 2768
Houma, LA 70360

We have performed the procedure described in the second paragraph, which was agreed to by Terrebonne Parish Consolidated Government (the Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure's engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

The Housing Authority is a fund of the Terrebonne Parish Consolidated Government (the Reporting Entity). We were engaged to perform an audit in accordance with OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, for the Reporting Entity as of and for the year ended December 31, 2004, and have issued our reports thereon dated May 27, 2005. The information in the "Hard Copy Documents" column of the chart on the next page was included within the scope, or was a by-product, of the audit. Further, our opinion on the fair presentation of the Housing Authority's Financial Data Schedule (FDS) dated May 27, 2005, was expressed in relation to the basic financial statements of the Reporting Entity taken as a whole.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

1340 West Tunnel Blvd., Suite 430
P.O. Box 2168
Houma, LA 70361-2168
Phone (985) 868-0139
Fax (985) 879-1949

Certified Public Accountants | Consultants
A Limited Liability Company

P. O. Box 6099
New Orleans, LA 70160-0600
Heritage Plaza, Suite 800
Phone (504) 833-1949
Fax (504) 833-9093

504 West Second Street
P.O. Box 1205
Thibodaux, LA 70302-1205
Phone (985) 447-5243

Release Date 8/10/05

A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from the Terrebonne Parish Consolidated Government. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

This report is intended solely for the information and use of the Housing Authority and The U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

Procedure	UFRS Rule Information	Hard Copy Documents	Agrees	Does Not Agree
1	Balance Sheet and Revenue And Expense (data line items 111 to 1121)	Financial Data Schedule of component unit	X	
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements to the reporting entity	X	
3	Type of opinion on FDS (data element G5100-010)	Auditor's supplemental report on FDS	X	

Bourgeois Bennett, L.L.C.

Certified Public Accountants

Houma, Louisiana,
July 25, 2005.