

**CAMERON, HINES & COMPANY**

(A Professional Accounting Corporation)

*Certified Public Accountants*

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December 10, 2024

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
2305 North 7<sup>th</sup> Street  
West Monroe, Louisiana 71291

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the City of West Monroe, Louisiana Section 8 Program.

We will apply the agreed-upon-procedures which you and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), have specified as listed in the attached Exhibit A, to the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC as of and for the year ended June 30, 2025. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is solely to assist the U.S. Department of Housing and Urban Development, REAC, in determining whether the electronic submission of certain information agrees with certain hard copy documents, as of and for the year ending June 30, 2025. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgement that those procedures are appropriate for the intended purposes of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures listed in Exhibit A do not constitute an examination, we will not express an opinion on the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC. In addition, we have no obligation to perform any procedures beyond those listed in Exhibit A.

We plan to begin our procedures on approximately March 1, 2026, and, unless unforeseeable problems are encountered, the engagement should be completed by March 31, 2026.

We will submit a report listing the procedures performed and our findings. Our report will be addressed to the Honorable Mayor and the Board of Aldermen of West Monroe, Louisiana. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine restrictions are appropriate we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the City of West Monroe, Louisiana Section

8 Program and the U.S Department of Housing and Urban Development, REAC, and should not be used by anyone other than these specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the presentation of the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC, we will communicate such matters to you.

You are responsible for the presentation of the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC in accordance with the criteria noted in Exhibit A and for selecting the criteria and determining that such criteria are appropriate for your purposes. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC.

John Cameron is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services are based upon the actual time spent at our standard hourly rates, travel, and other out-of-pocket costs such as report production, word processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to each engagement. Our invoices for these fees are rendered each month as work progresses and are due ten days from the date of the invoice and will be considered delinquent if not paid by the tenth of the month following. A finance charge of one and one-quarter percent (1.25%) of any unpaid balance will be charged on all balances not paid by the tenth. If we elect to terminate our services for nonpayment,

Honorable Mayor and Board of Aldermen of  
The City of West Monroe, Louisiana  
December 10, 2024  
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our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the privilege and opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If the engagement letter terms are acceptable and in accordance with your understanding of our engagement, please sign the attached agreement and return it to us. If the need for additional procedures arises, our engagement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. Please retain the original letter and the client copy of the agreement page for your files. If you have any questions or comments regarding the terms of this engagement letter, please do not hesitate to contact us.

Respectfully,

**Cameron, Hines, & Company**  
(A Professional Accounting Corporation)  
Certified Public Accountants

  
John D. Cameron, CPA

**Approved:**  
**CITY OF WEST MONROE, LOUISIANA**

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT A**

**Schedule of Agreed-Upon Procedures**

1. Examine the electronic submission of the City of West Monroe, Louisiana Section 8 Program financial information on the U.S. Department of Housing and Urban Development, REAC, to ensure that certain information contained on the City of West Monroe, Louisiana's audit report and other related hard copy documents are in agreement.