

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

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July 10, 2023

Honorable Mayor and Board of Aldermen of

West Monroe, Louisiana

2305 North 7th 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 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, 2023. This engagement 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, 2023.

Our engagement to apply agreed-upon-procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit A either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

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 will submit a report listing the procedures performed and our findings. 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. 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.

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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.

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

We plan to begin our procedures on approximately March 1, 2024 and, unless unforeseeable problems are encountered, the engagement should be completed by March 31, 2024.

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, 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.

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: _____

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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.