



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

April 3, 2013

The Honorable Rowdy K. Scott, Mayor
and Board of Aldermen
Town of Lutcher
2500 Louisiana Avenue
Lutcher, Louisiana 70071

Dear Mayor Scott:

As you are aware, my Advisory Services staff visited the Town of Lutcher (Town) to conduct an assessment of certain matters that were reported to my office in the Town's 2012 audit report. My advisors completed their assessment and recently discussed their findings and recommendations with you, the Mayor Pro-Tempore, a Councilman, the Town Clerk, and your CPA. This follow-up letter summarizes the results of our advisory work.

The following internal control deficiencies/issues were discussed and we understand that they will be addressed and resolved:

- Lack of comprehensive written policies and procedures to guide all business/financial operations
- Need for training regarding the preparation of financial statements
- Accounting duties not adequately segregated for a proper system of checks and balances
- Lack of controls over purchases, including the use of credit cards

My staff will be monitoring the resolution of these issues, and if you have any questions about the assessment, please call Mike Battle or Glenda LeBlanc at 225-339-3800.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/dl

TOWN OF LUTCHER 2013