



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

October 7, 2013

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Mr. Rick McGimsey, Director of Civil Division  
Department of Justice  
Post Office Box 94005  
Baton Rouge, Louisiana 70804

Dear Mr. McGimsey:

The Legislative Audit Advisory Council (Council) has administratively reviewed the report of Johnson, Thomas & Cunningham, CPA, on the financial statements of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2012. Pursuant to R.S. 24:516(A)(1), an electronic or hard copy of this report has previously been furnished to you.

The internal control and compliance report contained the following comment:

- **Finding No. 12-02:** Parish did not follow Bid Laws in obtaining materials for road work. Hauling and tracking costs were not included in the estimates of hot asphalt mix and caused contract to exceed \$150,000 limit set by State Statute for work done on each road.

The Council asks that you review this matter contained in the report for compliance with Louisiana Law and advise me of any actions you have taken or propose to take as a result of the report.

Should you have any questions concerning this matter, please contact me at (225) 339-3975 with the Legislative Auditor. If you did not receive a copy of this report, please contact Donna Melancon-Bourgeois at (225) 339-3822. Your timely attention to this matter will allow the Council to; likewise, address this matter in a timely fashion.

Sincerely,

Joy S. Irwin, CPA, CGMA, MBA  
Assistant Legislative Auditor and  
Director of Local Government Services

JSI: ale

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