



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

July 29, 2013

## TOWN OF KENTWOOD

Unusual charges to fuel cards by the Kentwood Police Department were not properly investigated by the town's chief of police, according to an audit released Monday by Legislative Auditor Daryl Purpera's office.

The audit, conducted by Brandy Westcott, LLC, a certified public accountant in Springfield, said although the police chief received complaints of possible problems in fuel purchases, he found no unusual activity on the invoices. A subsequent investigation by the town attorney and the audit identified unusual transactions as follows:

- Unusual fuel consumption,
- Incorrect mileage entries,
- Unusual and frequent oil and vehicle accessory purchases, and
- Purchases coded as "food."

The audit, which covered the calendar year 2012, did not specify the amount of purchases made.

According to the audit, the police chief said food purchases on the invoices were actually "automobile fluid purchases misrepresented as food on the invoices." Evidence was not provided to support that the "food" transactions were misrepresented.

"One particular month's purchases included a total number of items purchased that exceeded the vehicle's oil or transmission fluid capacity measured in quarts," the audit said. The chief did not maintain receipts on all purchases.

The audit also found that the Kentwood Police Department did not have adequate internal controls on the disposition of traffic citations. Several tickets that were issued were unaccounted for and not processed through the courts, the audit said.

The report said police chief and town clerk were unaware the tickets were not accounted for and not processed.



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The audit also cited Kentwood for not following federal guidelines in determining if public housing rent was reasonable at the time the units were leased and did not always document annual housing inspection or re-inspection reports.

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