



Report Highlights

Town of Abita Springs

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Audit Control # 50230015
Investigative Audit Services • December 2024

Why We Conducted This Audit

We began our audit after receiving a notice from the Town of Abita Springs (Town) of a potential misappropriation.

What We Found

Former Finance Clerk Diverted Public Funds to Herself

Former Finance Clerk Stacy Ludlow used an online money transfer service (Venmo) to divert \$41,773 of public funds from the Town's Venmo account to her personal Venmo between August 29, 2022 and September 1, 2023. By improperly transferring and receiving public funds she was not entitled to receive, Ms. Ludlow may have violated state and federal law.

Personal Purchases by Former Finance Clerk with Town Credit Cards

Ms. Ludlow used Town credit cards issued in the names of the Mayor, Town Clerk, and public works directors, as well as an unapproved credit card in her name, to make \$87,227 in personal purchases between December 2020 and September 2023. Further, it appears Ms. Ludlow recorded false transactions to the Town's accounting records to conceal the existence of the unapproved credit card in her name. Finally, Ms. Ludlow modified a Town credit card statement to conceal the existence and use of the unapproved credit card in her name. By using Town funds to make personal purchases, recording false transactions to the Town's accounting records, and modifying a Town credit card statement, Ms. Ludlow may have violated state and federal law.

Former Public Works Supervisor used Town Credit Cards for Personal Purchases

Former Public Works Supervisor Frederick Young used three Town credit cards and a charge account at Home Depot to make \$132,633 in personal purchases between November 2021 and August 2023. By using Town funds to make personal purchases, Mr. Young may have violated state and federal law.

View the full report, including management's responses, at www.la.gov.