

**LUTHER F. CARSON
FOUR RIVERS CENTER, INC.**

**MANAGEMENT LETTER
YEAR ENDED JUNE 30, 2017**



WILLIAMS WILLIAMS & LENTZ
CERTIFIED PUBLIC ACCOUNTANTS

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To the Board of Directors and Management
of Luther F. Carson Four Rivers Center, Inc.
Paducah, Kentucky

In planning and performing our audit of the financial statements of Luther F. Carson Four Rivers Center, Inc. as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Luther F. Carson Four Rivers Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in Luther F. Carson Four Rivers Center, Inc.'s internal control to be a material weakness:

Our audit procedures resulted in some material adjustments to the financial statements. We adjusted accounts payable and property and equipment for remaining payments due on the Tessitura ticketing system. We also adjusted the net present value on unconditional promises to give.

This communication is intended solely for the information and use of management and the Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Williams, Williams & Lentz, LLP

Paducah, Kentucky
September 29, 2017