

LAFAYETTE NEIGHBORHOODS'  
ECONOMIC DEVELOPMENT CORPORATION



INVESTIGATIVE AUDIT  
ISSUED JUNE 8, 2016

**LOUISIANA LEGISLATIVE AUDITOR  
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**DIRECTOR OF INVESTIGATIVE AUDIT**  
ROGER W. HARRIS, J.D., CCEP

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

June 8, 2016

**MR. JOSEPH DENNIS, PRESIDENT  
AND BOARD OF DIRECTORS  
LAFAYETTE NEIGHBORHOODS' ECONOMIC  
DEVELOPMENT CORPORATION**  
Lafayette, Louisiana

We have audited certain transactions of the Lafayette Neighborhoods' Economic Development Corporation. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of allegations we received.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 15<sup>th</sup> Judicial District of Louisiana, the Louisiana Board of Ethics, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/aa

LNEDC



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## EXECUTIVE SUMMARY

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### **Questionable Reimbursements Issued to Former Property Management Partner**

A partner of Lafayette Neighborhoods' Economic Development Corporation's (LNEDC) Evangeline Apartments' former property manager, JR Property Management, issued 13 checks to himself totaling \$32,959 from March 16, 2015 to August 19, 2015. These payments were issued to Mr. Bryan Jackson and appear to be reimbursements for services, materials, supplies, furniture, and equipment. We found that several of these transactions were misclassified within the accounting system, and there was no documentation to support seven of these checks totaling \$18,059. Of this amount, we found that: (a) the contract between LNEDC and JR Property Management did not require or contemplate these reimbursements; (b) reimbursements of at least \$5,450 do not appear to have been necessary for the Evangeline Apartments' operations; (c) one invoice supporting a reimbursement for \$5,000 appears to have been fabricated; and (d) equipment totaling \$1,290 for which Mr. Jackson was reimbursed could not be located. By receiving reimbursements for which there was no supporting documentation and/or for items that were either unnecessary or not provided, Mr. Jackson may have violated the management agreement with LNEDC and state law.

### **Former Property Manager May Have Contracted with LNEDC in Possible Violation of State Law**

From March 1, 2015 to March 1, 2016, LNEDC contracted with JR Property Management, a Louisiana Partnership domiciled in Richland Parish, Louisiana, to operate the Evangeline Apartments. According to Louisiana Secretary of State records, JR Property Management's partners are Donald Jackson and Bryan Jackson. From November 5, 2014 to June 11, 2015, Mr. Bryan Jackson was employed as a compliance specialist by the Louisiana Housing Corporation (LHC), the state agency responsible for overseeing the Evangeline Apartments' compliance with state and federal housing regulations. By allowing his partnership to contract with LNEDC while he was an employee of LHC, Mr. Jackson may have violated state law.

### **Payroll and Contract Labor**

During the period in which JR Property Management was operating the Evangeline Apartments (March 2015 through November 2015), records indicate that LNEDC issued 116 checks totaling \$97,891 to 10 individuals. We found that LNEDC had no internal controls over payroll, could provide no documentation to determine if these individuals were employees of LNEDC or contract laborers, and did not issue Internal Revenue Service (IRS) Form W-2 (Wage and Tax Statement) or IRS Form 1099 (Miscellaneous Income) to any of these individuals.





## BACKGROUND AND METHODOLOGY

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Lafayette Neighborhoods' Economic Development Corporation (LNEDC) is a Louisiana nonprofit corporation domiciled in Lafayette Parish, Louisiana, which registered with the Louisiana Secretary of State on July 19, 1982. LNEDC was created and organized under Louisiana's Cooperative Economic Development Law (Louisiana Revised Statute 33:9020, *et seq.*). LNEDC operates as a component unit of the Lafayette Consolidated Government, which provides oversight to the program. LNEDC was organized to help alleviate conditions of economic distress in the City of Lafayette's low- and moderate-income neighborhoods by stimulating greater private capital investment in those areas by providing financing to small businesses.

LNEDC owns and operates the Evangeline Apartments, a building located in downtown Lafayette which leases ground level space to various retail businesses and rents upper level space to individuals for residential use. Individuals renting the upper levels must meet LNEDC's low-income housing requirements.

In March 2015, LNEDC engaged JR Property Management, a Louisiana Partnership domiciled in Richland Parish, Louisiana, to operate the Evangeline Apartments. According to Louisiana Secretary of State records, JR Property Management's partners are Donald Jackson and Bryan Jackson.

On November 24, 2015, the Louisiana Legislative Auditor (LLA) learned that LNEDC's external auditor was having difficulties obtaining documentation to support the Evangeline Apartments' expenses. At this time, LLA also learned that certain vendor payments posted to LNEDC's accounting system were actually reimbursement checks payable to Mr. Bryan Jackson, one of JR Property Management's partners. LLA initiated this audit to determine the propriety of checks issued to Mr. Jackson. The procedures performed during this audit included:

- (1) interviewing LNEDC employees;
- (2) interviewing other persons, as appropriate;
- (3) examining selected LNEDC documents and records;
- (4) gathering and examining external parties' documents and records; and
- (5) reviewing applicable state laws and regulations.



## FINDINGS AND RECOMMENDATIONS

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### Questionable Reimbursements Issued to Former Property Management Partner

**A partner of Lafayette Neighborhoods' Economic Development Corporation's (LNEDC) Evangeline Apartments' former property manager, JR Property Management, issued 13 checks to himself totaling \$32,959 from March 16, 2015 to August 19, 2015. These payments were issued to Mr. Bryan Jackson and appear to be reimbursements for services, materials, supplies, furniture, and equipment. We found that several of these transactions were misclassified within the accounting system, and there was no documentation to support seven of these checks totaling \$18,059. Of this amount, we found that: (a) the contract between LNEDC and JR Property Management did not require or contemplate these reimbursements; (b) reimbursements of at least \$5,450 do not appear to have been necessary for the Evangeline Apartments' operations; (c) one invoice supporting a reimbursement for \$5,000 appears to have been fabricated; and (d) equipment totaling \$1,290 for which Mr. Jackson was reimbursed could not be located. By receiving reimbursements for which there was no supporting documentation and/or for items that were either unnecessary or not provided, Mr. Jackson may have violated the management agreement with LNEDC and state law.<sup>1</sup>**

LNEDC did not have any written policies and procedures relating to purchasing or financial management. On March 1, 2015, LNEDC contracted with JR Property Management, a Louisiana Partnership owned by Donald Jackson and Bryan Jackson and domiciled in Richland Parish, Louisiana, to operate the Evangeline Apartments. As LNEDC's property manager, JR Property Management was responsible for managing the Evangeline Apartments, procuring tenants, collecting rent and other income, making deposits, hiring and firing employees, managing vendor relations, paying operating expenses, and submitting summary financial reports to LNEDC's Board of Directors (Board). The contract between LNEDC and JR Property Management required Board approval on expenses in excess of \$2,500. JR Property Management's day-to-day activities were handled by and through Bryan Jackson, one of its partners. On November 24, 2015, the Louisiana Legislative Auditor (LLA) learned that LNEDC's external auditor was having difficulties obtaining documentation to support the Evangeline Apartments' expenses. At this time, LLA also learned that certain vendor payments posted to LNEDC's accounting system were actually checks payable to Mr. Jackson, one of JR Property Management's partners (e.g., payments posted to the accounting system for certain vendors, such as Lowe's and Office Depot, were actually checks made payable to Mr. Jackson).

We examined available LNEDC records and found that Mr. Jackson issued 13 checks to himself totaling \$32,959 from March 2015 to August 2015. However, when comparing the QuickBooks accounting records Mr. Jackson provided to the external auditor, it was discovered that 11 of the 13 checks payable to Mr. Jackson totaling \$27,981 were posted under different vendors' names. In addition, we found that seven checks totaling \$18,059 had no documentation to support their business purpose, and two checks exceeded \$2,500 without Board approval. According to Ms. Oriel Robertson, Evangeline Apartments' office manager, Mr. Jackson was

responsible for issuing checks and posting vendor payments to QuickBooks. The following table provides a detailed listing of the reimbursement checks issued to Mr. Jackson which were posted to QuickBooks under different vendor names:

Check Date	Check Number	Check Amount	Vendor Name Posted in Quick Books	Memo Note Written on the Check
3/26/2015	2626	\$2,275.00	Office Depot	Furniture lobby/office
4/11/2015	2639	2,500.00	Office Depot	Office Max Office furn.
4/15/2015	2655	2,500.00	Lowe's	Formica countertops
4/18/2015	2658	2,500.00	Office Depot	Furniture for lobby
4/28/2015	2662	2,421.89	Office Depot	Computer & office furniture
5/18/2015	2680	1,374.76	Office Depot	Reimbursements for supplies
5/28/2015	2709	2,500.00	JP Property Mgmt	Reimbursement
6/5/2015	2713	2,459.00	JP Property Mgmt	Reimbursement
6/15/2015	2721	2,250.00	JP Property Mgmt	Paint and roofing supplies
7/2/2015	2752	4,000.00	JP Property Mgmt	Restaurant move and storage
8/19/2015	1997	3,200.00	Barbara Thornton	Roofing reimbursement
<b>Total</b>		<b>\$27,980.65</b>		

#### Contract Neither Required Nor Contemplated These Reimbursements

The contract between LNEDEC (owner) and JR Property Management (property manager) for management of the Evangeline Apartments states that the powers and duties of the property manager include the collecting of rent, depositing of all income, the hiring of employees, vendors, contractors and suppliers for services, and payment of normal reoccurring operating expenses. The contract requires the property manager to secure a second signature from the owner on any expense, other than normal reoccurring operating expenses, that exceeds \$2,500. Further, projects including, but not limited to, property renovation, reconstruction, or damage recovery are outside the scope of the normal management fees and will require additional compensation to be agreed upon by all parties prior to the initiation of work. As such, it does not appear that the contract required nor contemplated reimbursements to the property manager for furniture, equipment, property renovation, and reconstruction. In addition, although the contract does not specifically require documentation to support expenses, good business practices dictate that the property manager maintain detailed invoices and other documentation to support the business purpose of all expenses incurred.

#### No Documentation to Support Reimbursements

During our review of reimbursement checks issued to Mr. Jackson, we found that there was no supporting documentation for seven checks totaling \$18,059. For example, on June 15, 2015 and August 19, 2015, Mr. Jackson issued himself two reimbursement checks totaling \$5,450. Although notations on the memo section of the checks indicated, "paint and roofing supplies" and "roofing reimbursement," there was no documentation, such as receipts, to support these reimbursements. Moreover, if Mr. Jackson had the authority to issue Evangeline

Apartments checks, there seemed to be no reason for him to pay for such things out of his own pocket and then seek reimbursement. Further, Evangeline Apartments records did not include documentation or evidence suggesting that any of its employees/contract labor workers performed any painting or roofing work at the Evangeline Apartments during this period. However, bank records indicate that Mr. Jackson issued a check in the amount of \$1,700 to a roofing contractor for roofing repairs on July 10, 2015. The contractor's invoice indicates that roofing material/supplies were included in the price of repairs.

We spoke with Mr. Jackson on several occasions and requested supporting documentation for all of his reimbursement checks. To date, Mr. Jackson has not supplied the requested documentation. With no documentation to support \$18,059 in reimbursements, it is unclear whether Mr. Jackson paid for the expenses, if the expenses were for business or personal use, or if the Evangeline Apartments received a benefit from these expenses.

#### Fabricated Invoice Submitted by Mr. Jackson

From March to April 2015, Mr. Jackson issued two reimbursement checks to himself totaling \$5,000 for office furniture. During our initial review of LNEDEC records, we did not find documentation to support these reimbursements. However, we requested support from Mr. Jackson, who provided an invoice from MFS Supply dated March 10, 2015. The invoice was in the amount of \$5,000 and included 40 reception chairs, five reception tables, four leather ottomans, and two benches. Because the invoice provided by Mr. Jackson did not include any of the vendor's usual contact information (e.g., address, phone number, fax number, or email address), we contacted MFS Supply to determine the invoice's authenticity. We spoke with an MFS Supply account manager who indicated that the invoice was not an MFS Supply invoice; MFS Supply does not sell the items listed on the invoice; and, neither Mr. Jackson nor the Evangeline Apartments is an MFS Supply customer.

An inventory of the items listed on the MFS Supply invoice provided by Mr. Jackson revealed that a majority of the items were accounted for with the exception of 17 chairs. However, because we cannot rely on the authenticity of the invoice, we cannot determine whether the items located were purchased by Mr. Jackson on behalf of the Evangeline Apartments or if the cost of the items were reasonable and appropriate.

#### Equipment Not Located at the Evangeline Apartments

Records indicate that on April 15, 2015 and April 28, 2015, Mr. Jackson issued two checks to himself that included reimbursements totaling \$1,290 for the purchase of a Samsung washer and dryer and a portable ice machine. According to the documentation submitted by Mr. Jackson, these items were purchased in-store and not delivered. During our inventory of office furniture (*see section above*), we attempted to locate the washer and dryer and the portable ice machine. These items could not be found at the Evangeline Apartments. In addition, we found that the Evangeline Apartments leases coin-operated washers and dryers that are located in the community laundry room. As such, it appears that Mr. Jackson was reimbursed for items that were not received and not necessary for the operations of the Evangeline Apartments.

We scheduled a meeting with Mr. Jackson to discuss these transactions as well as other aspects of the Evangeline Apartments' operations on January 29, 2016. Mr. Jackson later cancelled the meeting and has not responded to subsequent attempts to contact him.

### Conclusion

Bryan Jackson, a partner of LNEDEC's Evangeline Apartments' former property manager, JR Property Management, issued 13 checks to himself totaling \$32,959 from March 16, 2015 to August 19, 2015. These payments appear to be reimbursements for services, materials, supplies, furniture, and equipment. We found that several of these transactions were misclassified within the accounting system, and there was no documentation to support seven of these checks totaling \$18,059. Of this amount, we found that: (a) the contract between LNEDEC and JR Property Management did not require nor contemplate these reimbursements; (b) reimbursements of at least \$5,450 do not appear to have been necessary for the Evangeline Apartments' operations; (c) one invoice supporting a reimbursement for \$5,000 appears to have been fabricated; and (d) equipment totaling \$1,290 for which Mr. Jackson was reimbursed could not be located. By receiving reimbursements for which there was no supporting documentation and/or for items that were either unnecessary or not provided, Mr. Jackson may have violated the management agreement with LNEDEC and state law.<sup>1</sup>

### **Former Property Manager May Have Contracted with LNEDEC in Possible Violation of State Law**

**From March 1, 2015 to March 1, 2016, LNEDEC contracted with JR Property Management, a Louisiana Partnership domiciled in Richland Parish, Louisiana, to operate the Evangeline Apartments. According to Louisiana Secretary of State records, JR Property Management's partners are Donald Jackson and Bryan Jackson. From November 5, 2014 to June 11, 2015, Bryan Jackson was employed as a compliance specialist by the Louisiana Housing Corporation (LHC), the state agency responsible for overseeing the Evangeline Apartments' compliance with state and federal housing regulations. By allowing his partnership to contract with LNEDEC while he was an employee of LHC, Mr. Jackson may have violated state law.<sup>2,3</sup>**

According to records, LNEDEC contracted with JR Property Management to manage the Evangeline Apartments for the period March 1, 2015 to March 1, 2016. Mr. Jackson is one of two registered partners of JR Property Management and is the person who signed the contract with LNEDEC on JR Property Management's behalf. Records indicate that LNEDEC paid JR Property Management \$17,905 from March 7, 2015 to November 1, 2015. In addition to his partnership in JR Property Management, Mr. Jackson was employed by LHC as a housing finance specialist from November 5, 2014 to June 11, 2015. LHC records indicate that Mr. Jackson was responsible for overseeing the Evangeline Apartments' compliance with state and federal housing regulations during this time.

LNEDEC Board Secretary Russell Castille stated that LHC began a compliance review of the Evangeline Apartments in February 2015 and that Mr. Jackson was the LHC employee

assigned to conduct the review. Mr. Castille stated that Mr. Jackson informed him that the Evangeline Apartments was not in compliance and that he had a management company that could help get the Evangeline Apartments in compliance. According to Mr. Castille, Mr. Jackson explained that in his position with LHC he could delay the compliance review to give additional time to get the Evangeline Apartments in compliance. Mr. Castille stated that based on his conversations with Mr. Jackson, the Board contracted with JR Property Management to manage the Evangeline Apartments.

Louisiana Revised Statute (La. R.S.) 42:1111(E) provides, in part, that “[n]o public servant, and no legal entity of which such public servant is an officer, director, trustee, partner, or employee, or in which such public servant has a substantial economic interest, shall receive or agree to receive any thing of economic value for assisting a person in a transaction, or in appearance in connection with a transaction, with the agency of such public servant.” La. R.S. 42:1121(C) further provides, in part, that “[n]o legal entity in which a former public servant is an officer, director, trustee, partner, or employee shall, for a period of two years following the termination of his public service, assist another person, for compensation, in a transaction, or in appearance in connection with a transaction in which such public servant at any time participated during his public service and involving the agency by which he was formerly employed or in which he formerly held office.” By contracting with LNEDEC, and receiving payments for managing the Evangeline Apartments during and after his employment with the LHC, Mr. Jackson may have violated the state’s ethics laws.<sup>2</sup> However, whether or not a violation of the state’s ethics law has occurred is limited to the particular set of circumstances. We suggest that the Louisiana Board of Ethics review this information and take appropriate action.

### **Payroll and Contract Labor**

**During the period in which JR Property Management was operating the Evangeline Apartments (March 2015 through November 2015), records indicate that LNEDEC issued 116 checks totaling \$97,891 to 10 individuals. We found that LNEDEC had no internal controls over payroll, could provide no documentation to determine if these individuals were employees of LNEDEC or contract laborers, and did not issue Internal Revenue Service (IRS) Form W-2 (Wage and Tax Statement) or IRS Form 1099 (Miscellaneous Income) to any of these individuals.**

LNEDEC has no written policies and procedures, and based on the management agreement with JR Property Management, it is unclear whether LNEDEC or JR Property Management was responsible for paying individuals who performed services for the Evangeline Apartments. However, records indicate that Mr. Jackson processed the checks payable to these individuals. LNEDEC did not have time sheets to support a majority of these payments, and there was little to no documentation to determine if the individuals who received these checks were employees of LNEDEC or contract laborers.

Records indicate that from March to November 2015, LNEDEC issued 116 checks totaling \$97,891 to 10 individuals who performed services at the Evangeline Apartments. LNEDEC did

not withhold state or federal payroll taxes from these checks and did not remit any such taxes to the state or federal government. In addition, LNEDEC did not issue IRS Form W-2s or IRS Form 1099s to any of these individuals for calendar year 2015. As a result, it appears that LNEDEC did not comply with federal and state law regarding wages paid to employees and/or reporting amounts paid to contract laborers. If the individuals paid by LNEDEC are determined to have been employees, LNEDEC may be subject to additional liabilities to the IRS and the state including back taxes, penalties, and interest.

### **Recommendations**

We recommend that LNEDEC:

- (1) seek legal advice to determine the appropriate actions to be taken, including recovering funds related to payments issued to Mr. Jackson;
- (2) establish written policies and procedures to ensure that all expenditures are related to LNEDEC's operations;
- (3) require detailed invoices and documentation of the business purpose of all expenditures;
- (4) require proper review of invoices to ensure each payment has a legitimate business purpose;
- (5) require Board approval of all checks and contracts over a specified limit;
- (6) require monthly bank reconciliations and review of cancelled checks;
- (7) establish written policies and accounting procedures to ensure that accurate information is entered into the accounting system;
- (8) segregate the duties of issuing checks, entering transactions into the accounting system, and monthly bank reconciliations;
- (9) ensure that all records submitted are genuine and accurate;
- (10) implement written policies and procedures to ensure compliance with the Code of Governmental Ethics;
- (11) develop written policies and procedures to ensure that accounting responsibilities are segregated so that no single individual controls all facets of payroll;
- (12) require all employees and contract laborers to complete and sign time/attendance records to document hours;



- (13) develop written policies and procedures to ensure that time/attendance records are reviewed by an appropriate supervisor;
- (14) implement written policies and procedures to ensure that proper amounts are withheld from payroll checks and that these amounts are properly recorded and remitted to the appropriate agencies; and
- (15) comply with IRS regulations by reporting all payments to employees and contractors on either IRS Form W-2 (Wage and Tax Statement) or IRS Form 1099 (Miscellaneous Income).



## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 14:67(A)** states, in part, that, “theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

**La. R.S. 14:133(A)** states that, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with the knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.”

<sup>2</sup> **La. R.S. 42:1111(C)(2)(D)** states, in part, that, “Payments for nonpublic service. (1) No public servant shall receive any thing of economic value for any service.... (2) No public servant and no legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, shall receive any thing of economic value for or in consideration of services rendered, or to be rendered, to or for any person during his public service unless such services are: .... (d) Neither performed for nor compensated by any person from whom such public servant would be prohibited by R.S. 42:1115(A)(1) or (B) from receiving a gift.”

**La. R.S. 42:1111(E)** states that, “Payments for rendering assistance to certain persons. (1) No public servant, and no legal entity of which such public servant is an officer, director, trustee, partner, or employee, or in which such public servant has a substantial economic interest, shall receive or agree to receive any thing of economic value for assisting a person in a transaction, or in appearance in connection with a transaction, with the agency of such public servant.”

**La. R.S. 42:1121(C)** states that, “No legal entity in which a former public servant is an officer, director, trustee, partner, or employee shall, for a period of two years following the termination of his public service, assist another person, for compensation, in a transaction, or in appearance in connection with a transaction in which such public servant at any time participated during his public service and involving the agency by which he was formerly employed or in which he formerly held office.”

<sup>3</sup> **La. R.S. 14:134(A)** provides that, “Malfeasance in office is committed when any public officer or public employee shall: (1) Intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; or (2) Intentionally perform any such duty in an unlawful manner; or (3) Knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him, or to perform any such duty in an unlawful manner.”



## APPENDIX A

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### Management's Response





*Lafayette Neighborhoods  
Economic Development Corporation  
P.O. Box 4655  
Lafayette, LA 70502-4655*

May 12, 2016

Mr. Daryl G. Purpera  
Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804

RE: Lafayette Neighborhoods Economic Development Corporation (LNEDEC)  
“Evangeline Apartments”  
Response to Draft Report

Dear Mr. Purpera

This correspondence is in response to the Draft Report dated May 3, 2016.

After a very detailed review of the draft report, we do not dispute any of its findings, and realize that certain internal controls and oversight were lacking that could have prevented the obvious misappropriation of funds outlined therein.

Thank you for bringing these issues to our attention and giving us the opportunity to respond.

Please be advised that we have terminated our management contract with JR Property Management, and have hired a new management company, (CS Property Management), a local company with an outstanding reputation and a wealth of experience managing complexes similar to Evangeline.

Additionally, we have already implemented many of the recommendations contained in the draft report, particularly recommendations 3-9, and are in the process of establishing written policies addressing the other findings and recommendations.

We would however like to emphasize that the Board members did not derive any benefit, financial or otherwise from Mr. Jackson's misappropriation of funds, that this is the first time that LNEDEC's internal auditor has had any problems compiling the information necessary to complete the annual audit, and that there have never been any findings such as these either during or following the completion of any of LNEDEC's annual audits.

Please be assured that we take our responsibility as stewards of public funds very seriously and are committed to taking all necessary steps to insure that a situation such as this never occurs again.

Once again thank you for bringing these issues to our attention. We welcome any other recommendations or advice your office may have.

Sincerely,

Joseph Dennis  
Board Chair



Regis Allison  
Board Treasurer



Russell Castille  
Board Secretary



Charles Goodie  
Board Member



Glenn M. Lazard  
Board Member