



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 4, 2013

LIGHT CITY CHURCH AND LIGHT CITY CHRISTIAN ACADEMY

Operators of a New Orleans school and church damaged eight years ago by Hurricane Katrina cannot support \$326,600 in costs out of more than \$839,000 in federal funds used to help rebuild the eastern New Orleans campus, according to a compliance audit released Monday by Legislative Auditor Daryl Purpera.

The audit, performed by the office's Recovery Assistance Services unit, said that as of June 30, Light City Church and Light City Christian Academy, 6117 St. Claude Ave., received \$839,184 in public assistance funds from the Federal Emergency Management Agency (FEMA) through the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), the state agency that requested the audit.

However, auditors said the school and church, overseen by the Reverend Apostle Leonard Lucas Jr., cannot support \$326,632 in costs and has less than \$60,000 left in an account where the federal money was deposited.

Auditors said that Light City officials also produced two "unsubstantiated proposals to support" the repair work.

"Without the supporting documentation, it is unclear if the federal funds were used for their intended purpose," the audit said. "Since Light City only has \$59,755 in the account where all of the reimbursements were deposited, it appears that at least some of the federal funds may have been used inappropriately."

As of last June 30, the audit said, Light City submitted invoices totaling \$121,646 for FEMA reimbursement of materials or items that were deemed ineligible in replacing school contents. The non-eligible items included concrete, a stove, a camera, paint and cleaning supplies.

The school-church complex was overpaid more than \$139,000 which has not been returned, the audit said. At first, FEMA approved the entire costs to repair a building, then later ruled that one-third of the costs -- \$139,301 -- could not be paid because only two-thirds of the structure "was used for a public purpose" and one-third was not.

Auditors said Light City also failed to supply documents supporting the use of another \$65,685 in reimbursements for the school renovation.



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The report recommended that GOHSEP seek reimbursement from Light City “for excess funding” and to re-bid any work that has not already gotten under way.

The school is a non-profit institution that operates a kindergarten through 12th grade school.

For more information, contact:

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On Twitter: Light City unable to account for \$326,600 in FEMA aid