



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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ST. JOHN THE BAPTIST PARISH HOUSING AUTHORITY

Officials of the St. John the Baptist Parish Housing Authority were unable to produce requested documents and failed to comply with federal regulations, according to an audit of the authority's programs for the fiscal year ending Sept. 30, 2012 released Monday by Legislative Auditor Daryl Purpera's office.

The independent auditing firm of Yeager and Boyd of Birmingham, Ala., issued a disclaimer of opinion. Auditors issue a disclaimer of opinion when they cannot give an opinion on the financial statements of the entity. The housing authority report said that the agency was not able to support opening balances for cash, restricted cash and capital assets.

The auditor was not able to determine the accuracy of the ending balances and could not perform other auditing procedures on those balances.

Auditors cited the authority with 12 findings, or issues of non-compliance with federal or state regulations. Many have been cited in past years and remain unaddressed.

One finding said that of all 23 public housing tenant files sampled by auditors and of all 21 of Housing Choice Voucher program files tested, none had background checks available. The authority is required to complete background checks on all household members over the age of 18.

Auditors said that of 21 files inspected in the Housing Choice Voucher Program, five were missing verification of tenant eligibility, five were missing approved leases and five lacked documentation showing income eligibility was re-examined.

Of 23 separate files reviewed in the public housing assistance program, eight rent receipts did not match the terms of the lease, 20 were missing annual inspection reports and seven lacked re-examination of income forms.

Auditors also said they were not able to locate records of equipment owned by the authority, nor proof that an inventory of equipment was performed.



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The audit also said that of a sample of eight tenants who moved into housing units between Oct. 1, 2011 and Sept. 30, 2012, three tenants were housed before others who had applied before them. “The authority staff was unable to provide an explanation” of how that happened, according to the audit.

Authority officials said they are working to address the problems and expect to have all or most of the deficiencies addressed by the end of this September.

For more information, contact:

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