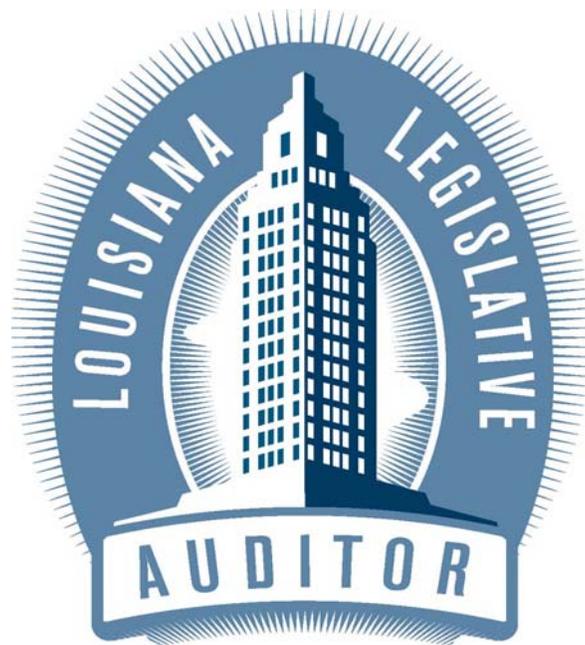


LOUISIANA LAND TRUST



PERFORMANCE AUDIT
ISSUED APRIL 15, 2009

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PATRICK GOLDSMITH, PERFORMANCE AUDIT MANAGER,
AT 225-339-3800.

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Ten copies of this public document were produced at an approximate cost of \$37.90. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 9726 or Report ID No. 40080003 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

April 15, 2009

The Honorable Joel T. Chaisson, II,
President of the Senate
The Honorable Jim Tucker,
Speaker of the House of Representatives

Dear Senator Chaisson and Representative Tucker:

This report provides the results of our performance audit of the Louisiana Land Trust (LLT). The audit was conducted under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended.

During the audit, we worked in cooperation with the LLT and the Office of Community Development (OCD) within the Division of Administration to answer five specific audit objectives. The report contains our answers to these objectives. Appendix A contains LLT's response and Appendix B contains OCD's response. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of both the LLT and OCD for their assistance during this audit.

Sincerely,

Steve J. Theriot, CPA
Legislative Auditor

SJT/dl

LLT09

Office of Legislative Auditor

Steve J. Theriot, CPA, Legislative Auditor

Louisiana Land Trust

April 2009



Audit Control # 40080003

Executive Summary/Overall Results

We conducted a performance audit on the Road Home Corporation which is doing business as the Louisiana Land Trust (LLT). The Louisiana Legislature created the Road Home Corporation during the 2006 Regular Session to acquire, maintain, and dispose of properties purchased through the Road Home Program according to Louisiana Revised Statutes (R.S.) 40:600.63. The LLT is funded by Community Development Block Grant (CDBG) funds. In conducting the audit of LLT, we also examined the roles of the Louisiana Recovery Authority (LRA) and the Disaster Recovery Unit within the Office of Community Development (OCD) of the Division of Administration.

At the beginning of our audit work, the LLT lacked management controls necessary to ensure program success and appropriate expenditure of CDBG funds. Specifically, the following areas were deficient:

- Functioning accounting system
- Functioning information system
- Adherence to procurement standards
- Oversight and monitoring of contractors
- Communication and cooperation with OCD

We discussed these areas with the LLT board chairman, the LRA executive director, and OCD who agreed that these issues existed and wanted the issues resolved. During our fieldwork, we assessed the progress of the resolution of these issues along with our other objectives. The objectives of this audit and a summary of our results are summarized as follows:

Objectives and Results

Objective 1: What progress has LLT made toward creating functioning accounting and information systems?

Results: LLT now has a functioning accounting system and has a contract with a company that is creating an information system (see page 9).

Objective 2: What progress has LLT made toward following the appropriate procurement and contracting standards?

Results: LLT has made progress toward following the appropriate procurement standards. LLT is implementing policies and procedures to ensure it maintains required procurement documentation. However, there is still some question as to the guidelines LLT should use for its procurement and contract policies (see pages 11-13).

Objective 3: What progress has LLT made toward improving its oversight and monitoring of contracts and contractors?

Results: LLT has made some improvements in the areas of oversight and monitoring of contractors. When we began our audit, we identified problems with LLT's invoice review process for professional service contracts. In addition, we identified problems with the inspection and invoice review of LLT's security and maintenance contractors. The current LLT management has taken steps to address these issues by drafting new policies to ensure the proper payment of professional services, implementing processes to ensure that all properties are maintained and secured, and implementing invoice review and inspection policies to ensure that it only pays for inspection and maintenance services actually performed (see pages 15-20).

Objective 4: What has LLT done to address the employment of the former executive director's immediate family members?

Results: During this audit, it came to our attention that the former LLT executive director's brother and sister were employed at LLT during her tenure. This is a potential violation of the state code of governmental ethics, LLT's cooperative endeavor agreement with OCD, and CDBG rules. We informed the current executive director of the potential violation and he said he discussed the issue with the Housing and Urban Development (HUD), the LLT board, and OCD. He also indicated that LLT was going to look into the possible effects on CDBG expenditures (see page 21).

Objective 5: What monitoring of LLT has OCD conducted?

Results: OCD has conducted three on-site monitoring visits of LLT. When the new LLT executive director was hired, OCD made the decision to delay on-site monitoring to allow LLT time to make improvements. According to OCD officials, the delay in the monitoring visits and the lack of the monitoring plan are partially because of that decision. OCD officials have also cited the presence of the legislative auditor's staff and the desire to avoid duplication of efforts as another reason they delayed or postponed monitoring (see pages 23-24).

Audit Initiation, Scope and Methodology

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. In conducting this audit, we followed generally accepted government auditing standards as promulgated by the Comptroller General of the United States.

During our preliminary audit work, we identified significant deficiencies with the management controls in areas such as the accounting system, the information system, compliance with procurement standards, and oversight and monitoring of contracts and contractors. In addition, the LLT executive director resigned (April 2008) along with the chief fiscal officer (June 2008) during fieldwork. LLT hired a new executive director in June 2008 and immediately began to make improvements to the management control deficiencies we identified during our preliminary audit work. Our audit objectives address the progress of those improvements.

To conduct this audit, we performed the following steps:

- Researched state and federal laws
- Interviewed LLT staff and board members (current and prior)
- Interviewed key personnel within the Disaster Recovery Unit of OCD, Division of Administration
- Interviewed LRA staff
- Obtained and reviewed documents from the LLT and the Disaster Recovery Unit of OCD
- Attended LLT and LRA board meetings
- Obtained and analyzed property data from LLT's maintenance contractor
- Accompanied LLT inspectors on inspections of LLT-owned properties

Appendix A contains a copy of the LLT's response to this audit and **Appendix B** contains a copy of the OCD's response to this audit.

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Overview of the Louisiana Land Trust

The Louisiana Legislature created the nonprofit Road Home Corporation during the 2006 Regular Legislative Session (R.S. 40:600.63). The Road Home Corporation does business as the LLT. According to R.S. 40:600.63, LLT is responsible for the acquisition, disposition, purchase, renovation, improvement, leasing, or expansion of properties purchased through the Road Home program.

LLT Budget

LLT's approved budget for Fiscal Year 2009 is \$45,839,019. This budget includes over \$21 million for the maintenance and security of properties. LLT is funded by CDBG Disaster Recovery funds through a cooperative endeavor agreement with the state of Louisiana through the Division of Administration, OCD. CDBG funds are allocated by the HUD. The Disaster Recovery Unit within OCD has oversight and monitoring responsibility over the LLT's expenditure of CDBG monies. LLT has no other sources of revenue.

Exhibit 1	
LLT Fiscal Year 7/1/2008 - 6/30/2009 Approved Budget	
Budget Category	Approved Budget
Administrative Costs	
Salaries and Fringe Benefits	\$1,450,655
Insurance	188,566
Property Taxes	125,000
Office Space	66,114
All Other Administrative Costs	148,184
Total Administrative Costs	\$1,978,520
LLT Property Portfolio Expenditures	
Demolition	\$21,000,000
Liability Insurance	352,000
Maintenance	19,587,844
Security	2,308,156
Closing/Appraisal	300,000
Total LLT Property Portfolio Expenditures	\$43,547,999
Professional Services	
Accounting Fees	\$28,500
IT Services	32,000
Legal Fees	240,000
Other	12,000
Total Professional Services	\$312,500
Total Fiscal Year 2009 Approved Budget	\$45,839,019
Note: Amounts may not add up to the total listed because of rounding.	
Source: Prepared by legislative auditor's staff using information provided by LLT.	

LLT Properties

According to an unaudited August 2008 LLT property list, LLT owns 8,506 properties in 27 different parishes throughout the State of Louisiana. Exhibit 2 shows the location of LLT properties by parish.

Exhibit 2 LLT Properties by Parish as of August 2008			
Parish	Number of LLT Properties	Parish	Number of LLT Properties
Orleans	3,965	Jefferson Davis	5
St. Bernard	3,811	St. Landry	5
Plaquemines	179	Tangipahoa	4
St. Tammany	132	St. Martin	3
Jefferson	117	Acadia	2
Cameron	87	East Baton Rouge	2
Calcasieu	67	Livingston	2
Vermilion	40	St. Mary	2
Terrebonne	34	Iberville	1
Iberia	13	Lafayette	1
Washington	10	St. Charles	1
Allen	8	St. Helena	1
Beauregard	7	Vernon	1
Lafourche	6	Total	8,506

Source: Created by legislative auditor's staff using unaudited data from LLT.

LLT Contractors

LLT carries out most of its duties through contractors.¹ Contractor payments make up 92% of LLT's budget. As of August 2008, LLT had awarded 12 contractors a total of 14 awards for 10 procurement solicitations. Exhibit 3 provides additional information regarding these services by contractor.

Exhibit 3 LLT Contractors		
Contractor	Type of Service Provided	Contracted or Agreed-Upon Amount
Task Force, LLC	Maintenance Services	\$18,500,000
Corporate Security Solutions, Inc. (CSS)	Security Services	4,600,000
Barrasso	Legal Services	129,500
Coats Rose	Legal Services	100,000

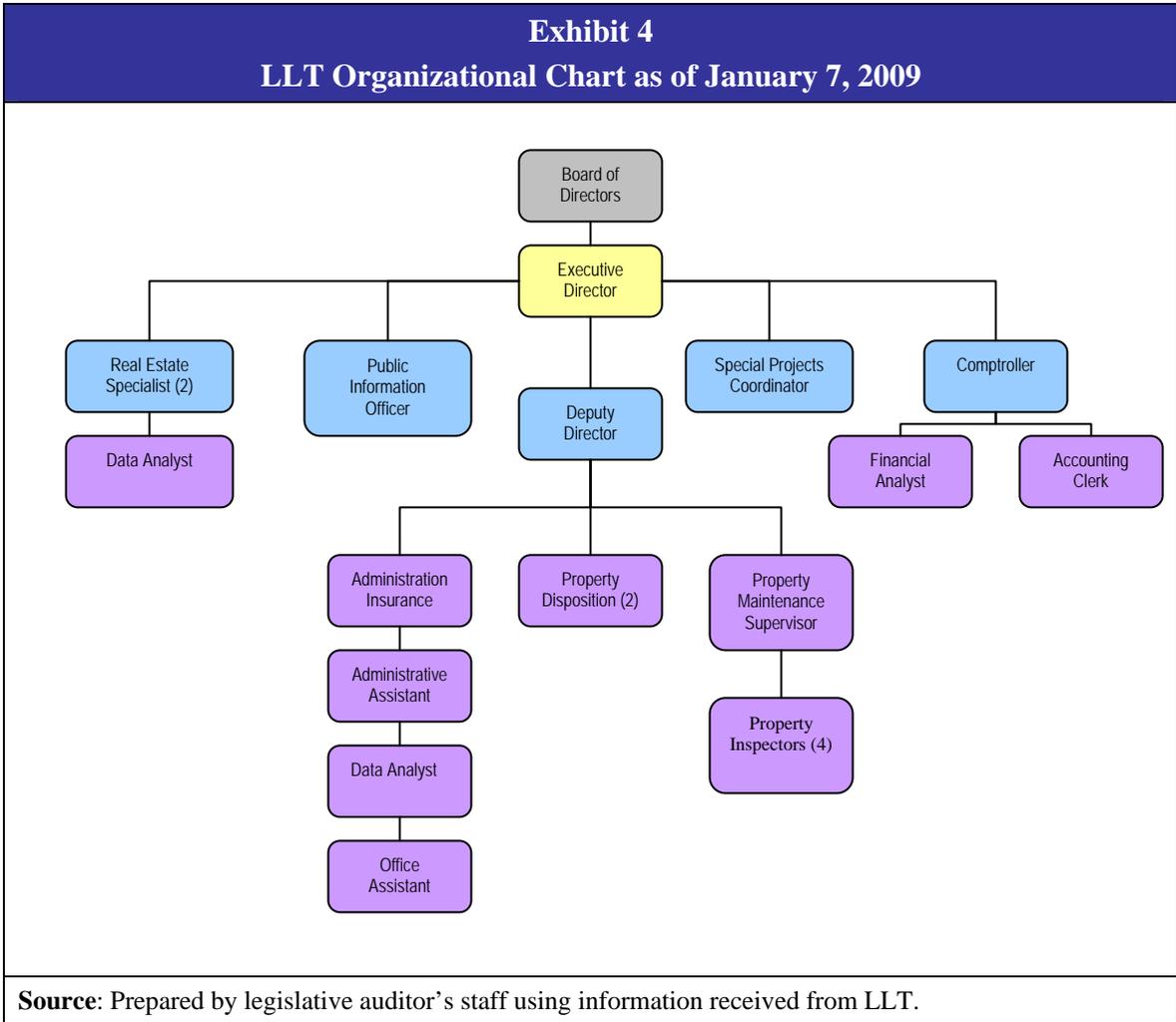
¹ Throughout this report the word contractor is used to describe a company or person that responded to a solicitation for offers or request for procurement and was awarded work. The use of this word does not mean that the company or person was a valid contractor or had a valid contract.

Exhibit 3 LLT Contractors		
Contractor	Type of Service Provided	Contracted or Agreed-Upon Amount
International Management & Consulting (IMC)	Grants Management Support	\$97,500*
	Information System Support	40,000*
	Audit Support	35,000*
Ira Peppercorn International	Strategic Planning	57,132
TSG	Audit Support	30,000
AP Advisory	Procurement	100,000**
Thomas, Wilson, Ragusa, Uffman	Financial Statements	13,500
Funkshuns	Communications	12,100*
Phoenix's Fire Media	Communications	8,897*
Bermudez	Communications	1,220*
*In some cases, LLT did not execute signed contracts for services provided with the company. For these companies, we have listed the amount LLT agreed to pay, or paid, for these services.		
**Not to exceed		
Source: Prepared by legislative auditor's staff using information obtained from LLT.		

LLT Board of Directors and Staff

R.S. 40:600.64 establishes a board of directors that oversees the LLT. The Governor appoints the seven members of the LLT board. LLT has 21 staff members as of January 7, 2009 (see Exhibit 4).

The LLT executive director resigned during our audit on April 10, 2008. The majority of the deficiencies noted in this report are a result of the actions of the prior administration. The new executive director and chief financial officer have been working to correct many of the deficiencies noted in this report. We have included their actions where appropriate.



Objective 1: What progress has LLT made toward creating functioning accounting and information systems?

LLT now has a functioning accounting system and is working with OCD to create an information system. Accounting and information systems are an inherent part of management practices that are needed for the appropriate administration of CDBG funds.

LLT now has a functioning accounting system

When we began our audit, LLT did not have a functioning accounting system. The chief financial officer (CFO) hired in January 2008 began developing an accounting system. However, that system was still deficient in several areas when he resigned in June 2008. These deficiencies included a dependency on manual processes, including handwriting checks and a handwritten list of issued checks. LLT was also using two non-integrated systems to capture accounting data. These deficiencies negatively affected LLT's ability to produce financial statements, which are required by LLT's agreement with OCD. As of September 2008, under the new CFO, LLT has a functioning accounting system and the transactions prior to June 2008 have been recorded. According to the new CFO, LLT now has the ability to produce financial statements.

LLT management is in the process of developing an information system to manage its properties

Currently, LLT does not have an information system to manage its properties. However, LLT is working with OCD to develop a database to track its properties and related activities including maintenance, security, environmental, and demolition activities through an information system already in place for the overall Road Home program. This system is called Egrants. Egrants will allow LLT to have a centralized system that includes all LLT and contractor data related to maintenance, security, and disposal of properties.

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Objective 2: What progress has LLT made toward following the appropriate procurement and contracting standards?

LLT has made progress toward following the appropriate procurement and contracting standards. LLT is implementing policies and procedures to ensure it maintains required procurement and contract documentation. However, there is still some question as to the guidelines LLT should use for its procurement and contract policies.

LLT is implementing policies and procedures to ensure it maintains required procurement and contract documentation

When we began our audit, LLT did not always follow its procurement policy. Prior LLT management lacked required documentation of the procurement process and did not have contracts for all awards. By not following procurement standards, the prior LLT management increased the risk that CDBG funds were expended inappropriately.

All of the contracts in question have been completed or terminated. LLT management has requested technical assistance from OCD to determine which contracts are unallowable according to CDBG guidelines. LLT management plans to determine what corrective action is available. LLT has also hired additional personnel with expertise in CDBG guidelines, adopted a new procurement policy, and sought OCD's input as it develops requests for proposals (RFPs) for new services. LLT believes these actions will ensure that LLT will be in compliance with its procurement policy and CDBG rules and prevent these issues from occurring again.

LLT files lacked documentation to support the validity of the procurement process. LLT did not have documentation to support the contractor selection for six of the 10 procurements² we examined as required by its procurement policy. LLT's procurement policy requires LLT to maintain documentation about how the contractors were selected.

Without evidence of how it selected its contractors, LLT cannot defend the award decision as being non-biased or objective. This becomes important because the former executive director awarded some of these procurements to former co-workers. The former director stated that she contacted individuals whom she knew and believed were qualified for the work needed. For example, at least three companies owned by former co-workers of the executive director were awarded work. LLT files do not contain documentation to support how these contractors were selected. Exhibit 5 demonstrates which procurements did not have the required documentation.

² The ten procurements resulted in 14 awards.

Exhibit 5 Compliance with Procurement Documentation Requirements	
Services Solicited	Required Documentation?
Maintenance	Yes
Security	Yes
Strategic Planning	No
Information Systems Support	No
Grants Management	No
Communications	No
Legal Services	No
Financial Statements	Yes
Audit Support	No
Procurement	No
Source: Prepared by legislative auditor’s staff using information received from LLT.	

LLT did not have contracts for all awards. LLT did not have written contracts for five of 13 awards we examined that required contracts (the 14th award did not require a contract). LLT’s procurement policy³ requires written contracts for procurements greater than \$750. Of the eight written contracts, four were missing elements of a contract required by CDBG criteria. The missing contract elements vary in significance. Some of the contracts have relatively minor missing elements (i.e., Federal Water Pollution Control Act compliance) compared to more major missing elements that affect oversight, such as audit statements. Without written and valid contracts, LLT risks ineligible CDBG expenditures and lacks a mechanism for oversight and accountability of the contractors’ actions.

Recommendation 1: LLT should ensure that it continues to follow the required procurement guidelines including obtaining a valid contract when required and maintaining procurement documentation.

LLT’s Response: LLT agrees with this recommendation and has reviewed its procurement policy. LLT has hired additional monitors, managers and consultants with CDBG experience to ensure segregation of duties and that all procurements are in compliance with its policy. LLT’s Cooperative Endeavor Agreement with OCD calls for multiple sources of procurement authority. With multiple sources of procurement authority, LLT is often faced with ambiguous and sometimes conflicting requirements that impact procurement actions.

³ Policy during the time these contracts were procured. The procurement policy has since been modified.

LLT needs to determine guidelines for procurements and contracts

During our audit, it became evident that LLT was unsure of which procurement and contract guidelines LLT is required to follow. The type of entity that LLT is determines which federal and state regulations it should follow. Nonprofits and government entities follow different sets of federal guidelines. Also, only certain entities are required to follow the state procurement, public bid and/or public contract law.

The Louisiana Attorney General issued an opinion on January 7, 2009,⁴ that LLT is not required to follow the state public bid law when disposing of properties acquired with CDBG funds. This opinion does not address whether or not LLT would be subject to the public bid law in other circumstances.

OCD has supplied mixed guidance to LLT regarding procurement requirements, at times suggesting the regulations for nonprofits and other times suggesting the regulations for governmental entities. The cooperative endeavor agreement between OCD and LLT states that LLT shall use either the standards for nonprofits or the standards for governmental entities.

Without a clear determination of what guidelines it should follow, LLT risks being found in noncompliance by federal and state entities who will review their transactions. LLT should seek definitive guidance from OCD, HUD, the Louisiana Attorney General, and any other necessary party to determine what guidelines it is subject to for compliance purposes.

Recommendation 2: In addition to the opinion from the Louisiana Attorney General regarding the state public bid law and the disposition of property, LLT should seek written opinions from OCD, HUD, and the Louisiana Attorney General to determine what state laws and federal regulations LLT is subject to for compliance purposes.

LLT's Response: LLT partially agrees with this recommendation. LLT is working with OCD to make necessary changes to its CEA regarding the inconsistencies that are discussed in this audit. We will seek assistance from all sources available including OCD and HUD. We note, however, that LLT is not a state agency. Rather, it is a nonprofit corporation. As such, state law does not authorize the Louisiana Attorney General to issue opinions to LLT, or otherwise assist LLT with legal advice. We can, however, work through OCD on certain issues for which guidance from the Attorney General can be sought as to OCD's relationship to LLT and its activities.

⁴ Louisiana Attorney General Opinion 08-0346

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Objective 3: What progress has LLT made toward improving its oversight and monitoring of contracts and contractors?

When we began our audit, we identified problems with LLT's invoice review process for professional service contracts. In addition, we identified problems with the inspection and invoice review of LLT's security and maintenance contractors. The current LLT management has taken steps to address these issues by drafting new policies to ensure the proper payment of professional services, implementing processes to ensure that all properties are maintained and secured, and implementing invoice review and inspection policies to ensure that it only pays for services actually performed.

LLT is drafting new policies to ensure the proper payment of professional services

At the beginning of our audit, LLT did not have an effective invoice review process for professional service contracts. As discussed below, this resulted in LLT making payments to contractors for services not delivered. Also, LLT made payments to multiple contractors for the same task.

LLT has drafted new policies and procedures that require the monitoring of contract deliverables. Such policies will help LLT ensure that contractors are only paid for services authorized and completed according to their contracts.

Payments for Services Not Delivered. Under the prior executive director, LLT paid at least two contractors in full even though not all the specific tasks and deliverables in the original contract/proposal were delivered. For example, LLT's grant management contractor invoiced LLT for the completion of the computerized accounting software and development of the accounting database in January 2008. LLT paid the entire amount of the invoice. However, LLT did not purchase accounting software until February 2008 and it was not installed until March 2008. The prior CFO began entering transactions into the accounting database in April 2008 without the assistance of the grant management contractor. In addition, LLT paid a company to assist in the procurement of a management information system. However, LLT never received the system. This system was supposed to manage and track LLT's housing inventory and assets and facilitate their management and operations.

Payments to Multiple Contractors for Same Tasks. We found duplication of tasks in at least four contracts/proposals. In some cases both of the contractors performed the work and in others only one contractor performed the work. However, in all cases, both contractors were paid for the work. For example, LLT tasked the strategic planning contractor and the grant management contractor to assist with the development of an organizational structure. The strategic planning contractor did not complete the task, but the grant management contractor did conduct work in this area. Both contractors were paid for the work.

LLT is working on processes to ensure that all properties are maintained and secured

LLT is responsible for maintaining and securing all the properties it owns. When we began this audit, LLT did not have an independent list of properties it owned and was not monitoring its security contractor to ensure it was securing all properties. LLT is currently implementing an information system that will provide it with a complete list of properties. LLT is also implementing a process to monitor its security contractor. The details of these issues are presented below.

Independent List of Properties. As discussed previously, LLT did not have an information system to manage its properties at the beginning of this audit. As a result, LLT did not have an independent list of the properties it owned. Without this list, LLT cannot ensure that its contractor is inspecting, maintaining, and securing all LLT properties. Instead, LLT has been relying on the property listing maintained by its contractor.

To effectively manage all the properties it is responsible for, LLT needs its own independent listing of properties. LLT officials agree and are working with OCD to create an internal information management system that will contain this listing. According to LLT officials, while waiting on the finalization of the internal information management system, LLT has compared data from different sources to develop an independent listing of properties. According to LLT, it has been using this list since September 2008 to assist in monitoring its contractors.

Monitoring Security Contractor. When we began our audit, LLT's inspection process did not monitor security services. LLT has the responsibility to monitor its contractors to ensure that CDBG funds are being spent appropriately. LLT staff said LLT does not interact with the contractor because it conducts security patrols at night. In addition, LLT allowed its maintenance contractor to directly notify its security contractor of security issues that required action without notifying LLT. Also, the security contractor used the maintenance contractor's database to submit information regarding its patrols rather than reporting this information to LLT directly.

LLT, in conjunction with the security contractor, is currently implementing a process that will allow LLT to monitor the security contractor's patrols. This process will require security personnel to scan a device at each property patrolled and LLT will then be able to review the reports and confirm that the security patrol's presence on the property matches the invoice.

Recommendation 3: LLT should continue to implement a process to monitor its security contractor and then follow up to ensure that monitoring is conducted.

LLT's Response: LLT agrees with this recommendation. LLT in conjunction with its security contractor has installed electronic markers on each of the LLT properties. Each security officer has a device that captures information from the markers which provides an electronic date/time stamp for each security visit. In addition, the security officer can record certain events requiring follow-up. LLT

receives a daily report from the security contractor of these events and takes immediate action. Also, LLT monitors prepare a monthly monitoring report of the security contractor which is reviewed between LLT and the security contractor.

Recommendation 4: LLT should continue working on the development of a management information system to track its properties and to provide an independent source of information to allow LLT to more effectively monitor its contractors, including ensuring that all properties are being maintained and secured.

LLT's Response: LLT agrees with this recommendation. LLT recognizes the need for a property database that will allow for the tracking of its properties as well as the related activities such as maintenance, security and disposition activities. In addition, LLT was concerned with both the cost of developing such a system as well as ensuring continuity of data between the state's Road Home program contractor (ICF) and OCD, leading to the formulation of a strategy to include eGrants. As early as August 2008, LLT in conjunction with OCD, began developing the task orders to ensure proper tracking and currently, the first task order is fully functional March 9, 2009 and in use by the LLT staff. The second task order is being tested and scheduled for release March 31, 2009.

LLT has implemented new processes to help ensure that it only pays for inspection and maintenance services actually performed

At the beginning of our audit, we identified issues with LLT's process to ensure that it only pays for inspection and maintenance services that are actually performed. Since we identified these issues, LLT has implemented a new compliance monitoring plan that addresses some of the issues we identified in the areas of invoice review, the inspection process, inspection followup, and complaint resolution.

Invoice Review. LLT monitors the maintenance and security contractors' billing through invoice reviews. When we began our audit, the prior LLT management had not implemented an invoice review process. During the audit, LLT staff developed an invoice review process. While the invoice review process does provide a control that had not previously existed, the current management needs to improve the process in the following areas:

- Reliance on contractor database during invoice review process.
- LLT does not determine if the amount billed is an LLT approved amount or on the fee schedule.
- Retention of returned invoices to ensure contractors have corrected billing errors on the resubmitted invoices.

- Use of inspection results to confirm the inspector found the property in good condition for the month being invoiced. However, even if the inspection results were available to LLT staff reviewing invoices, the current inspection process does not assess the overall maintenance and security condition of the property.

Inspection Process. At the beginning of this audit, LLT inspectors were not verifying that work billed by the contractor was actually performed. According to LLT staff, the inspectors are only supposed to focus on the grass height and general cleanliness. Inspectors are not provided with a list of the services performed by the contractor so that they can verify the work was completed as billed. For example, LLT inspectors may visit a property to ensure that the grass has been cut; however, the maintenance contractor has billed for boarding up windows and doors and clearing debris. That work would not be verified through the inspection process. In addition, LLT did not provide its inspectors with documented policies or procedures governing the monitoring process nor does LLT provide formal training to its inspectors.

LLT has corrected this problem by instituting new inspection policies that are not limited to grass height and general cleanliness. The new inspection process outlined in the policy requires a review of work performed by the LLT contractors that are maintaining the properties.

Inspection Followup. LLT does not have a formal follow-up process for issues identified by inspectors during the inspections. LLT's lack of an independent database means that the inspectors do not have a central place to enter and aggregate any issues identified during the inspections or to track the followup. Inspectors are responsible for ensuring that any identified follow-up work is complete and LLT management cannot easily confirm that follow-up work is completed.

When we discussed these issues with LLT, officials said that they are assessing the quality of their data used to monitor the maintenance and security contractors. In addition, LLT management said that it is developing an independent property list that LLT will use to plan inspections. LLT has also hired additional staff to help analyze and make any necessary adjustments to the monitoring processes. Although helpful, these actions do not directly address all of the issues involving the resolution of inspection issues.

Complaint Resolution. LLT's complaint process does not track all complaints. As part of its overall responsibility to maintain its properties and monitor its contractors, LLT should track all complaints to help ensure properties are being maintained and contractors are performing the required services. However, LLT only tracks complaints in the complaint log that will require the maintenance contractor to perform a service other than routine maintenance (grass cutting services) to resolve. For example, LLT does not log complaints regarding security issues. Without logging all complaints, LLT cannot determine if those complaints have been resolved.

In addition, by logging all complaints, LLT could identify some properties as high-risk and target those in the inspection process. By not logging all complaints, LLT cannot quickly respond to public or media inquiries regarding the overall status of all complaints associated with a property. LLT staff began developing a process to track and resolve complaints during our review of the complaint process. However, that process still does not track all complaints.

Recommendation 5: LLT should implement an invoice review process that determines the following:

1. If the amount billed is an approved amount
2. If billing errors are corrected on subsequent invoices
3. If inspection results support the invoice charges

LLT's Response: LLT agrees with this recommendation. LLT recognizes the need for an efficient invoice review process and has made significant progress to accomplish this goal. Management has hired additional accounting personnel as well as monitors to independently verify all amounts billed were authorized, received and approved. Management has also completed and implemented its monitoring plan which was provided to OCD in October 2008 for their review. The plan includes a monthly review of all contractors including an invoice review. Monthly reports are prepared and reviewed between LLT and the contractor.

Recommendation 6: LLT should implement a monitoring plan that addresses the following:

1. Sufficient monitoring of contract deliverables so that contracts are not paid unless services are received
2. Sufficient monitoring of contracts so that multiple contractors are not paid for the same task
3. Bases inspection lists on data other than contractor provided lists of property
4. Continue the development of monitoring techniques for the security contractor
5. Formal tracking of inspection results to ensure that followup is conducted

LLT's Response: LLT agrees with this finding. LLT has completed and implemented a monitoring plan which was provided to OCD in October 2008 for their review. The monitoring plan calls for monthly reviews of all contractors along with a monthly report which is reviewed between LLT and the contractor. The monitoring plan is a review of contract deliverables against actual results.

Any discrepancies are reviewed and corrective action noted. Regarding recommendations mentioned about its security contractor, see Management's Response to Recommendation 3.

Recommendation 7: LLT should determine if it should take action to recover money from any contractor paid for tasks not completed.

LLT's Response: LLT agrees with this recommendation. LLT management has reviewed previous contracts with its legal counsel to determine if any CDBG funds expended on LLT contracts can be recovered and is proceeding according to legal counsel's advice. LLT's current efforts in this regard have been hampered by the lack of clarity and specificity in contracts that predate LLT's current procurement efforts. LLT's contemporary contracting practices provide higher levels of protection for LLT, and will significantly strengthen LLT's position if LLT is faced with future contract disputes.

Recommendation 8: LLT should continue improving its complaint process to ensure that it tracks all complaints.

LLT's Response: LLT agrees with this recommendation. During the audit, LLT instituted a complaint process requiring the maintenance of a complaint log by LLT personnel. Complaints are centralized in LLT via email, phone calls and reports from LLT property inspectors and its contractors. All complaints are routed to the proper party. If correction will result in a charge to LLT, a LLT manager will independently review the complaint and authorize the necessary repairs. Upon completion, an LLT inspector will verify the completion. All actions are captured in electronic format and reviewed during the monthly monitoring review.

Objective 4: What has LLT done to address the employment of the former executive director's immediate family members?

The former LLT executive director's sister and brother were employed at LLT during her tenure. Louisiana law (R.S. 40:600.65) states that LLT is subject to the Code of Governmental Ethics. The Code of Governmental Ethics prohibits members of the immediate family of an agency head from working in the agency. Under R.S. 42:1102(13), siblings are included in the definition of immediate family. In addition, the cooperative endeavor agreement between LLT and OCD and CDBG rules prohibit the use of CDBG funds for nepotism activities.

In conjunction with the lack of procurement documentation noted in an earlier section, the executive director's engagement of relatives further weakens the control structure and increases the risk of inappropriate use of CDBG funds. We informed the current executive director of the potential violation. He indicated LLT was going to look into the possible effects on CDBG expenditures. According to the current executive director, LLT has discussed the issue with HUD, the LLT board, and the OCD/LRA executive director. As the hiring of immediate relatives by the prior LLT executive director represents a possible violation of the Code of Governmental Ethics, we are sending a copy of this report to the State Ethics Board.

Recommendation 9: The current LLT executive director should take steps to determine if any corrective action is required because of the former executive director's actions.

LLT's Response: LLT agrees with this recommendation. The Executive Director has discussed the issue with HUD, the LLT Board, and the OCD/LRA Executive Director and will take further appropriate action as necessary. The substantial operational improvements implemented since June 2008 (procurement policy, staffing, contract monitoring, management information system, etc.) minimize the likelihood of LLT's historical problems recurring, and significantly improve LLT's capacity to implement corrective actions when necessary.

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Objective 5: What monitoring of LLT has OCD conducted?

OCD has conducted three on-site monitoring visits of LLT. When this audit began, the lack of communication and cooperation between the original LLT management and OCD was hindering OCD's efforts to monitor LLT, including the effort to sign a cooperative endeavor agreement (CEA). The CEA between OCD and LLT defines the relationship between the two entities as well as the OCD's monitoring schedule. However, this CEA was not signed until April 2008 after the original executive director resigned.

When the new LLT executive director was hired, OCD made the decision to delay on-site monitoring to allow LLT time to make improvements. According to OCD officials, the delay in the monitoring visits and the lack of the monitoring plan are partially because of that decision. OCD officials have also cited the presence of the legislative auditor's staff and the desire to avoid duplication of efforts as another reason they delayed or postponed monitoring.

OCD has conducted three on-site monitoring visits

OCD has conducted three on-site monitoring visits of LLT. The first was a financial monitoring visit conducted in October 2007; the second was a programmatic monitoring visit conducted in March 2008; and the third was a follow-up monitoring visit conducted in December 2008. The CEA between OCD and LLT requires periodic monitoring no less than every six months beginning January 1, 2008. Nine months lapsed between the March 2008 monitoring visit and the December 2008 visit. In addition, both the October 2007 and the March 2008 monitoring visits identified significant concerns that affected LLT's ability to properly expend CDBG funds.

OCD officials explained that the nine-month time lapse between monitoring visits occurred because of structural and staffing issues within OCD. OCD officials also said they had also elected to provide new LLT staff the opportunity to get things in order before conducting another follow-up visit. However, LLT staff said they have been asking for a follow-up visit to obtain technical advice while they reconstruct policies and processes. To ensure the proper expenditure of CDBG funds, OCD should have conducted earlier follow-up visits to ensure the identified issues had been resolved and that LLT was properly expending CDBG funds.

OCD does not have a current monitoring plan for LLT

According to OCD management, OCD should create a monitoring plan to implement the CEA monitoring requirements. As of March 2009, OCD had not created a current monitoring plan for LLT. According to OCD officials, they are waiting to review the submitted draft copy of LLT's monitoring plan. After that review, OCD will develop a plan to monitor LLT's monitoring plan.

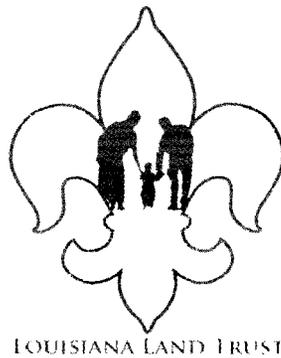
As the state agency responsible for administering CDBG funds in Louisiana, OCD is responsible for monitoring the use of those funds. The CEA is intended to outline OCD's monitoring responsibilities and OCD is supposed to develop a monitoring plan to implement those responsibilities. It should also be noted that OCD did not sign a CEA with LLT until May 2008. LLA reported that OCD did not have a CEA in the 2007 Single Audit Report. The report recommended that OCD should ensure that complete and valid subrecipient agreements are in place before disbursing funds to a subrecipient.

Recommendation 10: OCD should properly fulfill its monitoring role through the development and implementation of an active monitoring plan to ensure LLT's appropriate use of CDBG funds in Louisiana.

OCD's Response: OCD agrees with this recommendation. OCD has and will continue to fulfill its monitoring role to ensure LLT's appropriate use of CDBG funds. OCD has had numerous meetings with the LLT management to develop solutions to the concerns raised in this audit, as well as others, during and prior to the audit period. In addition, OCD reviews the budget on a monthly basis as well as reviewing LLT's draw requests. OCD has recently received a draft copy of LLT's monitoring plan. OCD will review and make recommendations for improvement, if necessary, to LLT's monitoring plan. OCD will then develop and implement its monitoring plan.

APPENDIX A: LLT Management's Response

See the following pages for the response we received from LLT regarding our conclusions and recommendations.



MICHAEL TAYLOR
EXECUTIVE DIRECTOR

RAYMOND ALLEN
DEPUTY EXECUTIVE DIRECTOR

March 27, 2009

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Louisiana Legislative Auditor
1600 N. Third St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Performance Audit Report on the Road Home Corporation dba Louisiana Land Trust

Dear Mr. Theriot:

The Road Home Corporation dba Louisiana Land Trust (LLT) has enjoyed working with the Legislative Auditors and appreciates the time and effort dedicated to producing this report. We will make every effort to utilize it to improve both our operations and internal controls.

As the Legislative Auditors pointed out, the prior Executive Director resigned in April 2008 followed by the Chief Financial Officer who resigned in June 2008. Throughout the report, reference is made to inconsistencies in procurement and hiring practices which current management has improved on. During the audit, LLT management has reviewed any suggestion or criticism concerning LLT's exposure to risk and attempted to implement internal controls to remove or reduce the risk.

Another general comment concerns the creation and function of LLT. The Executive Summary of the performance audit states the following:

The Louisiana Legislature created the Road Home Corporation during the 2006 Regular Session to acquire, maintain and dispose of properties purchased through the Road Home Program per LA R.S. 40:600.63.

While this is a good general description, two subtle points need to be made because they significantly impact LLT's property disposition functions. The first is that as a technical matter, the legislature did not create LLT, it merely authorized its creation as a nonprofit corporation by others. The distinction is

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important, and is reinforced by the legislature's declaration in LA R.S. 40:600.62 that LLT "shall not constitute a state agency, board, or commission." The second point is that while LLT is authorized to *acquire* property, it has not exercised that power. Instead, LLT has been the *recipient* of property acquired by the Road Home Program managed by entities other than LLT. The difference has legal significance in that LLT does not play a role in acquisition decisions and Road Home grant determinations. Unfortunately, the blurred public perception of the distinction between acquisition and ownership has unnecessarily involved LLT in litigation challenging Road Home Program decisions in which LLT did not play a part.

Again, we appreciate the opportunity to respond to this Performance Audit. Presented below are our comments to each of the recommendations contained in the report.

Recommendation 1: LLT should ensure that it continues to follow the required procurement guidelines including obtaining a valid contract when required and maintaining procurement documentation.

LLT Managements Response to Recommendation 1: LLT management has reviewed its procurement policy which was originally approved by the Board of Directors on June 21, 2007. It was amended on July 11, 2008, and amended again on November 21, 2008. Copies of the policy and amendment have been provided to OCD for review. LLT has hired additional monitors, managers and consultants with prior CDBG experience to ensure segregation of duties and all procurements are in compliance with its policy. We note that LLT's procurement policy is straightforward, but procurement decisions are complicated by the fact that LLT's cooperative endeavor agreement with OCD incorporates by reference HUD's procurement standards in 24 CFR Parts 84 and 85. Additionally, the cooperative endeavor agreement calls for compliance with OMB Circulars A-122 (Cost Principles for Non-Profit Organizations) or A-87 (Cost Principles for State and Local Government). With multiple sources of procurement authority, LLT is often faced with ambiguous and sometimes conflicting requirements that impact procurement actions. Moreover, the different bodies of procurement requirements that impact LLT were promulgated for customary, ongoing federal government actions and HUD programs. They were not designed to support LLT's unique mission under the HUD-approved Action Plans, and consequently impact LLT's ability to operate effectively in certain circumstances. LLT is addressing this problem, as indicated in LLT's response to Recommendation No. 2.

Recommendation 2: In addition to the opinion from the Louisiana Attorney General regarding the state public bid law and the disposition of property, LLT should seek written opinions from OCD, HUD and the Louisiana Attorney General to determine what state laws and federal regulations LLT is subject to for compliance purposes.

LLT Managements Response to Recommendation 2: LLT is currently working with OCD to make necessary changes to its CEA regarding the inconsistencies that are discussed in this Performance Audit. We will seek assistance from all sources available including OCD and HUD. We note, however, that LLT is not a state agency. Rather, it is a nonprofit corporation. As such,

state law does not authorize the Louisiana Attorney General to issue opinions to LLT, or otherwise assist LLT with legal advice. We can, however, work through OCD on certain issues for which guidance from the Attorney General can be sought as to OCD's relationship to LLT and its activities.

Recommendation 3: LLT should continue to implement a process to monitor its security contractor and then follow-up to ensure that monitoring is conducted.

LLT Managements Response to Recommendation 3: LLT in conjunction with its security contractor has installed electronic markers on each of the LLT properties. Each security officer has an electronic recording device that captures information from the property markers which allows an electronic date/time stamp for each security visit. In addition to the date/time stamp, the security officer can record certain events requiring follow-up. LLT receives a daily report from the security contractor of these events and takes immediate action. Also LLT monitors prepare a monthly monitoring report of the security contractor which is reviewed between LLT and the security contractor.

Recommendation 4: LLT should continue working on the development of a management information system to track its properties and to provide an independent source of information to allow LLT to more effectively monitor its contractors, including ensuring that all properties are being maintained and secured.

LLT Managements Response to Recommendation 4: LLT recognizes the need for a property database that will allow for the tracking of its properties as well as the related activities such as maintenance, security and disposition activities. In addition, LLT was concerned with both the cost of developing such a system as well as ensuring continuity of data between ICF and OCD, leading to the formulation of a strategy to include eGrants. As early as August 2008, LLT in conjunction with OCD began developing the task orders to ensure proper tracking and currently, the first task order is fully functional March 9, 2009 and in use by the LLT staff. The second task order is being tested and scheduled for release on March 31, 2009.

Recommendation 5: LLT should implement an invoice review process that determines the following:

1. If the amount billed was an approved amount
2. If billing errors are corrected on subsequent invoices
3. If inspection results support the invoice charges

LLT Managements Response to Recommendation 5: LLT recognizes the need for an efficient invoice review process and has made significant progress to accomplish this goal. Management has hired additional accounting personnel as well as monitors to independently verify all amounts billed were authorized, received and approved. Management has also completed and implemented its monitoring plan which was provided to OCD in October 2008 for their review.

The plan includes a monthly review of all contractors including an invoice review. Monthly reports are prepared and reviewed between LLT and the contractor.

Recommendation 6: LLT should implement a monitoring plan that addresses the following:

1. Sufficient monitoring of contract deliverables so that contracts are not paid unless services are received.
2. Sufficient monitoring of contracts so that multiple contractors are not paid for the same task
3. Bases inspection lists on data other than contractor provided lists of property
4. Continue the development of monitoring techniques for the security contractor
5. Formal tracking of inspection results to ensure that follow-up is conducted

LLT Managements Response to Recommendation 6: LLT has completed and implemented a monitoring plan which was provided to OCD in October 2008 for their review. The monitoring plan calls for monthly reviews of all contractors along with a monthly report which is reviewed between LLT and the contractor. The monitoring plan is a review of contract deliverables against actual results. Any discrepancies are reviewed and corrective action noted.

Regarding recommendations mentioned about its security contractor, see LLT Managements Response to Recommendation 3.

Recommendation 7: LLT should determine if it should take action to recover money from any contractor paid for tasks not completed.

LLT Managements Response to Recommendation 7: LLT management has reviewed previous contracts with its legal counsel to determine if any CDBG funds expended on LLT contracts can be recovered and is proceed according to legal counsel's advice. LLT's current efforts in this regard have been hampered by the lack of clarity and specificity in contracts that predate LLT's current procurement efforts. LLT's contemporary contracting practices provide higher levels of protection for LLT, and will significantly strengthen LLT's position if LLT is faced with future contract disputes.

Recommendation 8: LLT should continue improving its complaint process to ensure that it tracks all complaints.

LLT Managements Response to Recommendation 8: During the audit, LLT instituted a complaint process requiring the maintenance of a complaint log by LLT personnel. Complaints are centralized in LLT via email, phone calls and reports from LLT property inspectors and its contractors. All complaints are routed to the proper party. If a complaint deals with LLT property, the maintenance vendor is notified. Upon notification, the contractor has 72 hours to assess and determine necessary correction. If correction will result in a charge to LLT, a LLT manager will independently review the complaint and authorize the necessary repairs. Upon

completion, an LLT inspector will verify the completion. All actions are captured in electronic format and reviewed during the monthly monitoring review by LLT.

Recommendation 9: The current LLT executive director should take steps to determine if any corrective action is required because of the former executive director's actions

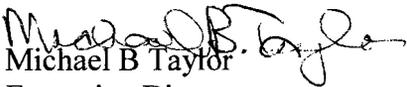
LLT Managements Response to Recommendation 9: The Executive Director has discussed the issue with HUD, the LLT Board and the OCD/LRA Executive Director and will take further appropriate action as necessary. The substantial operational improvements implemented since June 2008 (procurement policy, staffing, contract monitoring, management information system, etc.) minimize the likelihood of LLT's historical problems recurring, and significantly improve LLT's capacity to implement corrective actions when necessary.

Recommendation 10: OCD should properly fulfill its monitoring role through the development and implementation of an active monitoring plan to ensure LLT's appropriate use of CDBG funds in Louisiana.

LLT Managements Response to Recommendation: As this recommendation relates to OCD, LLT has no response.

This concludes LLT's response to the audit report. If you need any additional information or clarification, please do not hesitate to contact me.

Sincerely,


Michael B Taylor
Executive Director
Louisiana Land Trust

MAR 23 2009

Louisiana Land Trust



Louisiana Legislative Auditor
Performance Audit Division

Checklist for Audit Recommendations

Instructions to Audited Agency: Please check the appropriate box below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

RECOMMENDATION(S)	AGREE	PARTIALLY AGREE	DISAGREE
<p>Recommendation 1: LLT should ensure that it continues to follow the procurement guidelines including obtaining a valid contract when required and maintaining procurement documentation. (p. 10 of the report)</p>	✓		
<p>Recommendation 2: In addition to the opinion from the Louisiana Attorney General regarding the state public bid law and the disposition of property, LLT should seek written opinions from OCD, HUD and the Louisiana Attorney General to determine what state laws and federal regulations LLT is subject to for compliance purposes. (p. 11 of the report)</p>		✓ See comments under Recommendation 2	
<p>Recommendation 3: LLT should continue to implement a process to monitor its security contractor and then follow-up to ensure that monitoring is conducted. (p. 13 of the report)</p>	✓		
<p>Recommendation 4: LLT should continue working on the development of a management information system to track its properties and to provide an independent source of information to allow LLT to more effectively monitor its contractors, including ensuring that all properties are being maintained and secured. (p. 13 of the report)</p>	✓		

<p>Recommendation 5: LLT should implement an invoice review process that determines the following:</p> <ol style="list-style-type: none"> 1. If the amount billed was an approved amount 2. If billing errors are corrected on subsequent invoices 3. If inspection results support the invoice charges <p>(p. 15 of the report)</p>			
<p>Recommendation 6: LLT should implement a monitoring plan that addresses the following:</p> <ol style="list-style-type: none"> 1. Sufficient monitoring of contract deliverables so that contracts are not paid unless services are received. 2. Sufficient monitoring of contracts so that multiple contractors are not paid for the same task 3. Bases inspection lists on data other than contractor provided lists of property 4. Continue the development of monitoring techniques for the security contractor 5. Formal tracking of inspection results to ensure that follow-up is conducted <p>(p. 15-16 of the report)</p>			
<p>Recommendation 7: LLT should determine if it should take action to recover money from any contractor paid for tasks not completed.</p> <p>(p. 16 of the report)</p>			
<p>Recommendation 8: LLT should continue improving its complaint process to ensure that it tracks all complaints.</p> <p>(p. 16 of the report)</p>			
<p>Recommendation 9: The current LLT executive director should take steps to determine if any corrective action is required because of the former executive director's actions.</p> <p>(p. 16 of the report)</p>			

Recommendation 6: insert rec (p. __ of the report)	✓		
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APPENDIX B: OCD Management's Response

See the following pages for the response we received from OCD regarding our conclusions and recommendations.

BOBBY JINDAL
GOVERNOR



ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

March 27, 2009

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Louisiana Legislative Auditor
1600 N. Third St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Louisiana Land Trust
Audit Control # 40080003

Dear Mr. Theriot:

The Office of Community Development, Disaster Recovery Unit (OCD/DRU) appreciates the opportunity to respond to the draft performance audit report on the Louisiana Land Trust (LLT). The response will be limited to Objective 5 and the corresponding Recommendation 10; which are specific to OCD/DRU.

Objective 5: What monitoring of LLT has OCD conducted?

Recommendation 10: OCD should properly fulfill its monitoring role through the development and implementation of an active monitoring plan to ensure LLT's appropriate use of Community Development Block Grant (CDBG) funds in Louisiana.

OCD has and will continue to fulfill its monitoring role to ensure LLT's appropriate use of CDBG funds. OCD has had numerous meetings with the LLT management to develop solutions to the concerns raised in this audit, as well as others, during and prior to the audit period. In addition, OCD reviews the LLT budget on a monthly basis as well as reviewing LLT's draw requests. OCD has recently received a draft copy of LLT's monitoring plan. OCD will review and make recommendations for improvement, if necessary, to LLT's monitoring plan. OCD will then develop and implement its monitoring plan.

I would like to thank your staff for their cooperation, professionalism and diligence in completing this review, especially considering the difficulties encountered in the early stages of

Mr. Steve J. Theriot
March 27, 2009
Page 2

the review. As evidenced by your report, great progress has been made over the last year to correct the initial areas of concern. It is only through the dedicated work of the LLA, LLT and OCD staff that these changes occurred. If you have any questions or require additional information, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read 'Paul Rainwater', with a long horizontal flourish extending to the right.

Paul Rainwater, Executive Director
Office of Community Development/DRU

PR/SU

c: Ms. Angele Davis
Ms. Sharon Robinson
Mr. Thomas Brennan
Ms. Lara Robertson
Mr. Richard Gray
Mr. Robert Barbor
Mr. Robbie Viatar
Mr. Stephen Upton