

Internal Audit Report #2022-004  
Community Development Block Grant - Hurricane Isaac  
Hud Disaster Recovery Grant #B-13-US-22-0001 (Follow-Up)  
Release Date: July 19, 2022



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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## OVERVIEW

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### BACKGROUND

The Jefferson Parish Department of Community Development administers the entitlement grants received by the United States Department of Housing and Urban Development (HUD). These grants include the Community Development Block Grant Program (CDBG), the HOME Investment Partnerships Program, and the Emergency Shelter Grant Program.

Hurricane Isaac, a Category 1 hurricane, made landfall in Louisiana in August of 2012 near the mouth of the Mississippi River. Jefferson Parish was impacted by hurricane-force winds, significant rainfall, and flooding that overcame the drainage and sewerage infrastructure in place at the time. According to door-to-door inspections conducted by the Federal Emergency Management Agency (FEMA), an agency of the United States Department of Homeland Security, nearly 13,000 homes sustained damage due to Hurricane Isaac. The total estimate of such damage in Jefferson Parish was approximately \$224 million.

Jefferson Parish received a direct allocation of CDBG funds for Disaster Recovery (CDBG-DR) under Public Law 113-2 for \$16,453,000 for recovery efforts related to Hurricane Isaac. The allocation of funds was authorized at various times via five (5) different “rounds” of funding.

This report is a follow-up to a previously issued Internal Audit Report. On August 21, 2019, Internal Audit released a report that included five (5) recommendations regarding the HUD Disaster Recovery Grant. As conveyed in the summary of the previous report:

In summary, the audit highlighted areas in the CDBG-DR Policies and Procedures Manual and areas of the Disaster Relief website that needs to be corrected or updated. Overall, however, the main concern is the delay in requesting the extension for Round 5 funding which currently has \$8.3 million remaining to drawdown. The extension was requested eleven (11) months after HUD recommended it be requested. Although it is believed that the extension will be approved, the delay is concerning as it places the parish at risk for losing funding should it not be approved. The due date for drawing down over \$8.3 million in funding is within two (2) weeks of the conclusion of this audit. Quite simply, the timing is “too close for comfort.”

The due date issue for drawing down funds has been resolved, as discussed more fully later in this report. The Office of Block Grant Assistance approved the extension to expend disaster relief funding to September 30, 2022. The deadline was extended to September 30, 2025, via Section 432(a) of the fiscal year 2022 Federal Budget.

Jefferson Parish continues to implement an approved Action Plan under Public Law 113-2 to utilize the unexpended funds and carry out activities according to the approved Action Plan, which includes four (4) critical areas of focus: Homeowner Assistance Program - Housing (HAP); Elevation Support Program - Housing (ESP); Sewerage Emergency Pump Out – Infrastructure (EPO); and Drainage Infrastructure. Expenditures as of the timing of this report are shown on the next page.

**HUD Disaster Recovery Grant #B-13-US-22-0001 Expenditures through 1 Quarter (March 31) 2022**

Funding Round	Expenditure Deadline	Budget Amount	Expended Amount	Status
1	03/13/2016	\$ 338,595.00	\$ 338,595.00	Complete
2	05/13/2017	609,259.00	609,259.00	Complete
3	02/04/2018	1,468,376.00	1,468,376.00	Complete
4	09/30/2025	4,168,698.32	4,127,198.34	In Process
5	09/30/2025	9,868,071.68	4,828,645.98	In Process
	<b>TOTAL</b>	<b>\$16,453,000.00</b>	<b>\$11,372,074.32</b>	← 69.1% of budget
	<b>PRIOR AUDIT</b>		<b>\$5,557,174.02</b>	
	<b>INCREASE</b>		<b>\$5,814,900.30</b>	

**OBJECTIVES**

This audit's objectives were to follow up on the Findings and Recommendations documented via Internal Audit Report 2019-006: HUD Disaster Recovery Grant #B-13-US-22-0001. The audit report was issued on August 21, 2019, and contained the recommendations below (excerpted). The body of the previously published report (excluding attachments) is included as Attachment A.

**1A)** Recommendations made by HUD via the onsite monitoring reports should be implemented in a timely manner.

**1B)** To ensure that proper communication is in place between the Director and CAA, Internal Audit recommends a quarterly "Dashboard Report" be provided to the CAA.

**2)** The CDBG-DR Policies and Procedures Manual should be updated as noted, and the Department of Community Development should continue working with the Department of Internal Audit to aid in successfully completing audits.

**3)** Responses to monitoring reports and any other HUD communications should be made within the timeframe as requested by HUD or otherwise in a timely manner if no due date is given.

**4)** The Department of Community Development should ensure that information posted on the Disaster Relief website is accurate, comprehensive, and in accordance with current policies and procedures.

Internal Audit's general objective was to determine changes relative to these five (5) Recommendations. Additionally, Internal Audit will follow up on prior audit/monitoring findings from HUD.

## SCOPE

The scope of this audit is a continuation of the previous audit (IA 2019-006: Community Development Block Grant Disaster Recovery – Isaac) and is intended to satisfy the audit requirements outlined in 78 Federal Register 14334 relative to HUD grant #B-13-US-22-0001. The timeframe analyzed begins with April 2019 and extends to March 2022.

The report covers only the areas indicated in the Objectives and adheres to the Scope, as stated above.

## PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data.

- a) Interviewed vital personnel from the Department of Community Development. Other individuals were contacted as necessary.
- b) Reviewed division staffing and applicable budgets.
- c) Obtained existing grant agreements and grant funding extension requests.
- d) Revisited applicable verbiage within the Federal Register.
- e) Retrieved current and historical financial data from the AS/400 Financial Management System.
- f) Obtained and reviewed the most recent Disaster Recovery Funding Policies & Procedures.
- g) Reviewed Quarterly Performance Reports submitted to the United States Department of Housing and Urban Development.
- h) Reviewed HUD monitoring reports received since September 2018.
- i) Requested quarterly dashboard or comparable management reports between the Director and the responsible Chief Administrative Assistant.
- j) Noted the content posted to the Parish's disaster recovery website both before the commencement of the audit and during the audit.
- k) Applied analytical procedures to available data.
- l) Performed other procedures as deemed necessary to satisfy the objectives of this engagement.



## FINDING #1: ROUND 5 GRANT FUND EXTENSION

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### CRITERIA

Expenditure deadlines should be extended for the direct allocation of CDBG funds for Disaster Recovery (CDBG-DR) under Public Law 113-2 for \$16,453,000 for recovery efforts related to Hurricane Isaac.

Ensure that proper communication between the Director and Chief Administrative Assistant is in place, so spending is monitored and occurs according to CDBG requirements.

### FINDINGS

- 1) Expenditure deadlines have been extended to September 30, 2025.
- 2) The Department did not consistently utilize recommended dashboard reports to convey vital information to the Chief Administrative Assistant.

### OBSERVATIONS

The following finding and recommendations were documented via Internal Audit 2019-006: As of the timing of this report (July 31, 2019), the Department of Community Development has not received an extension of the two-year expenditure deadline to expend Round 5 funds. The requested extension date is September 30, 2022; however, the due date remains August 14, 2019. Recommendations made by HUD via the onsite monitoring reports should be implemented in a timely manner. Not requesting an extension to expend Round 5 funding places over \$8.3 million at risk.

To ensure that proper communication is in place between the Director and CAA, Internal Audit recommends a quarterly “Dashboard Report” be provided to the CAA. Effective communication between the Director and CAA may have prevented a delay in requesting the extension for Round 5 funding, which placed the parish at risk of losing funding.

The Administration’s response is shown below:

The department agrees with the Internal Auditor’s suggestion and will provide a quarterly report to the CAA, which highlight items such as the amount of grant funds received, the grant activities that occurred, the amount of grant funds remaining to be utilized, and any applicable due date. This quarterly report will be based on the Quarterly Performance Reports provided to HUD. The Director will submit a report to the CAA following the HUD quarterly report schedule:

- Q-1: January – March (April 30<sup>th</sup>)
- Q-2: April – June (July 31<sup>st</sup>)
- Q-3: August – September (October 30<sup>th</sup>)
- Q-4: October – December (January 30<sup>th</sup>)

The department submitted Round 5 extension request to HUD and is awaiting a repose from HUD. However, the department remains on track to reach all proposed deadlines.

## EXPENDITURE DEADLINE

As of the last audit (July 31, 2019), the Round 5 expenditure deadline of August 14, 2019, had not been extended as recommended by the HUD monitoring report (July 19, 2018). To determine if the deadline has been extended as of the timing of this audit, Internal Audit obtained correspondence from Jessie Handforth Kome, Acting Director of the Office of Block Grant Assistance. The letter was stamped with September 27, 2019, and approved the extension to expend disaster relief funding to September 30, 2022. Below is an excerpt of the letter. The entire letter can be seen in Attachment B.

As outlined in the Notice, the Department has assessed the Expenditure Deadline Extension Request to ensure the revised expenditure deadline is sufficient, and the grantee's projection of quarterly expenditures are achievable based on the grantee's past performance and expenditure rate. The Department has concluded that the grantee's requested timeline appears to be achievable, and the extension is granted as requested. The Department is approving Jefferson Parish's request to extend the time for the expenditure of funds identified above until September 30, 2022.

The deadline was further extended to September 30, 2025, via Section 432(a) of the fiscal year 2022 Federal Budget. This date was confirmed by an email from Keesha S. Broussard, Senior Financial Analyst with the U.S. Department of Housing and Urban Development, New Orleans Field Office. An excerpt of the email is shown next.

### Disaster Recovery - FY 22 Federal Budget – Passed and Enacted

The budget bill sent to the President is now [posted](#). Items of note for our Division that are in the budget bill or the joint explanatory notes that accompanied the budget:

Disbursement Deadline Extension for all CDBG-DR (and CDBG-NDR) Public Law 113-2 grantees

1

*SEC. 432. (a) of the Budget Bill Funds previously made available in chapter 9 of title X of the Disaster Relief Appropriations Act, 2013 (Public Law 113–2, division A; 127 Stat. 36) under the heading “Department of Housing and Urban Development—Community Planning and Development—Community Development Fund” that were available for obligation through fiscal year 2017 are to remain available through fiscal year 2025 for the liquidation of valid obligations incurred in fiscal years 2013 through 2017.*

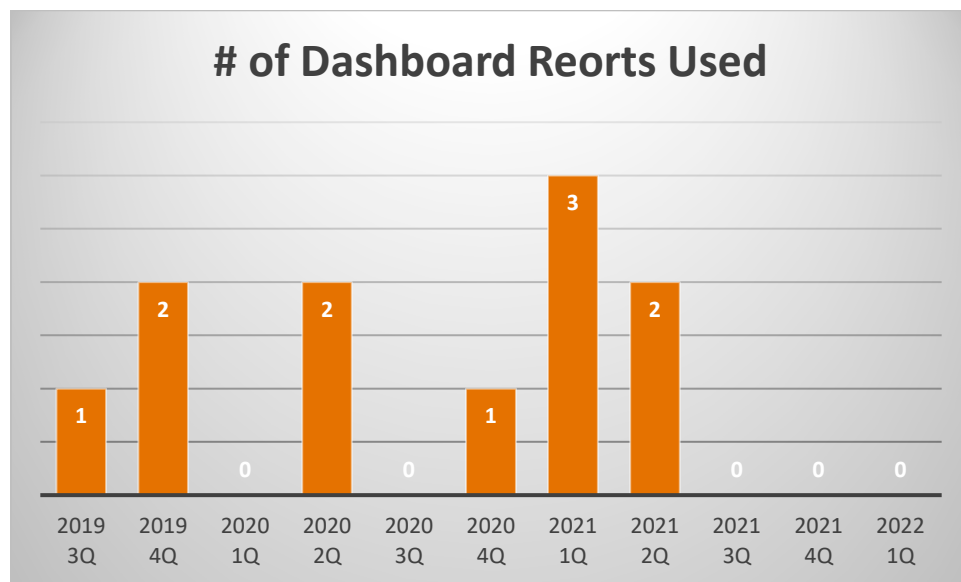
#### KEESHA S. BROUSSARD

SENIOR FINANCIAL ANALYST  
U.S. Dept. of HUD | New Orleans Field Office  
Community Planning & Development

The objective of extending the expenditure deadline has been achieved both through action by the Department and via the course of the Federal Budget. Internal Audit recommends continual monitoring of the expenditure deadline in relation to the spend-down rate.

## EFFECTIVE COMMUNICATION

During the last audit, Internal Audit stressed the importance of effective communication. If in place, effective and timely communication between the Director and Chief Administrative Assistant can help ensure that spending is monitored and occurs according to CDBG requirements. Quarterly dashboard reports were recommended via the last audit as a tool to assist with the communication process. The previous audit report was completed in July 2019, which is the beginning of the third calendar quarter. Internal Audit reviewed dashboard reports utilized from the third quarter of 2019 through the first quarter of 2022. During the eleven (11) quarters, eleven (11) dashboard reports were used to foster communications; however, sometimes they were used month after month, and sometimes consecutive quarters were skipped. In other words, the dashboard reports were not being utilized consistently, and timely information was not being conveyed. Below is a visual representation of the frequency and timing of the Department's dashboard reports.



The last dashboard report utilized was as of May 2021. See Attachment C for an example. One will note that not all fields were populated on the referenced report. Dashboard reports should be created to contain helpful information related to the Department. Once created, all areas should be populated for effective communication. Internal Audit recommends reinstatement of Quarterly Dashboard Reports to monitor funding requirements and other operational aspects.

## RECOMMENDATIONS

- 1) Internal Audit recommends continual monitoring of the expenditure deadline in relation to the spend-down rate.
- 2) Internal Audit recommends reinstatement of Quarterly Dashboard Reports to monitor funding requirements and other operational aspects.



## FINDING #2: POLICIES AND PROCEDURES

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### CRITERIA

The HUD monitoring report received by Jefferson Parish on September 13, 2018, found that the parish did not finalize or implement a policy for its Internal Audit function.

### FINDING

- 3) Version 6.0 of the Department of Community Development Disaster Recovery Funding Policies and Procedures issued in November 2021 contains outdated verbiage regarding the Internal Audit function.

### OBSERVATIONS

The following finding and recommendations were documented via Internal Audit 2019-006: The policies and procedures manual has not been updated to describe the process used to perform internal audits. The CDBG-DR Policies and Procedures Manual should be updated as noted, and the Department of Community Development should continue working with the Department of Internal Audit to aid in successfully completing audits.

The Administration's response is shown below:

Section 11.4 of the CDBG-DR policies and procedures have been updated as noted. JPDCD will continue to work with the department of internal audit to facilitate audits as necessary. The CDBG-DR Policies Manual Version No. 5 was made visible to the public on August 13, 2019, which included the language recommended within this report. The department will continue working with the Department of Internal Audit to aid in successfully completing audits in order to ensure that the department remains in compliance with funder requirements, and grant awards are not jeopardized.

Internal Audit obtained the most current version of the policies and procedures manual (Version 6.0, dated November 2021). The verbiage contains a reference to Ordinance number 25549, adopted on April 4, 2018. This language regarding the Internal Audit function was updated via Ordinance number 26063, adopted on September 16, 2020. See Attachment D for an excerpt of the department policy and Attachment E for Ordinance number 26063.

Internal Audit recommends that the department's policy language be updated to be congruent with the current ordinance.

### RECOMMENDATION

- 3) Internal Audit recommends that Version 6.0 of the Department of Community Development Disaster Recovery Funding Policies and Procedures issued in November 2021 be changed to include updated language per Jefferson Parish Ordinance number 26063, adopted on September 16, 2020.

## FINDING #3: RESPONSE TO THE HUD MONITORING REPORT

### CRITERIA

The HUD monitoring report received by Jefferson Parish on September 13, 2018, required the parish to respond within thirty (30) days of the report letter, which was September 7, 2018. The response was due to HUD by October 7, 2018.

### FINDING

- 4) The response to the HUD monitoring report received by Jefferson Parish on September 13, 2018, is complete.

### OBSERVATIONS

The following finding and recommendation were documented via Internal Audit 2019-006: A formal response to the HUD Monitoring report dated September 7, 2018, was not provided to HUD. Responses to monitoring reports and any other HUD communications should be made within the timeframe as requested by HUD or otherwise in a timely manner if no due date is given.

The Administration's response is shown below:

The department responded to the HUD report on August 15, 2019. The response is included in a form as an exhibit to this report. The department will ensure timely communication continues between HUD and the Parish.

Internal Audit received the response dated August 15, 2019, and considers the previous audit finding closed. Two (2) U.S. Department of Housing and Urban Development (HUD), Office of Community Planning and Development monitoring activities, and reports were released since the fieldwork date of the last Internal Audit (July 31, 2019). One HUD monitoring report was dated November 21, 2019, and the other was dated November 29, 2021. The reports can be found at Attachments F, and G. Said monitoring reports each addressed three (3) key areas: Overall Grant Management, Review of Infrastructure, and Financial Management & Audits. There were no findings or concerns that resulted from either HUD monitoring report. A summary is shown below.

Dates of Review	Aug 19 – 23, 2019	Aug 30 – Sep 3, 2021
Type of Review	On-Site Monitoring	Remote Monitoring
Exit Conference Date	Aug 23, 2019	Sep 3, 2021
HUD Report Date	Nov 21, 2019	Nov 29, 2021
Overall Grant Management	No findings or concerns.	No findings or concerns.
Review of Infrastructure	No findings or concerns.	No findings or concerns.
Financial Mgmt. & Audits	No findings or concerns.	No findings or concerns.

### RECOMMENDATION

- 4) There is no recommendation resulting from this area of analysis.

## FINDING #4: INFORMATION ON THE WEBSITE

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### CRITERIA

Section 2.2 of the CDBG-DR Policies and Procedures Manual states, “As grantees of Community Development Block Grant – Disaster Recovery (CDBG-DR) funds, Jefferson Parish Government will use the JPDCD Disaster Recovery website as a tool to provide transparency for all CDBG-DR projects. JPDCD’s disaster recovery webpage provides a space for sharing with the public current information on CDBG-DR projects, the progress of individual projects, and updated reporting tracking allocations and expenditures for all CDBG-DR programs and projects. The Parish strives to provide a wide audience of stakeholders and other interested observers a real-time account of the recovery efforts being undertaken in their communities and a clear understanding of how the Parish administers the efforts.”

### FINDING

The Department of Community Development did not comply with two (2) of seven (7) qualitative factors tested for compliance in terms of information posted on the Disaster Relief website.

### OBSERVATIONS

The following finding and recommendations were documented via Internal Audit 2019-006: The Department of Community Development did not comply with three (3) of seven (7) qualitative factors tested for compliance in terms of information posted on the Disaster Relief website.<sup>1</sup> The Department of Community Development should ensure that information posted on the Disaster Relief website is accurate, comprehensive, and in accordance with current policies and procedures.

The Administration’s response is shown below:

The department took the suggestion of the Internal Auditor prior to receiving this report and ensured that the information posted on the Disaster Relief website was accurate, comprehensive, and in accordance with policies. The department worked with MIS to resolve this matter and those items were fixed.

In the previous audit, Internal Audit selected sections listed below from the CDBG-DR Policies and Procedures manual to test for compliance. Verbiage within the sections was confirmed, and the same testing procedures were applied. Two (2) of the seven (7) factors were deficient for the current audit. See Attachment H for detailed results of the testing.

<u>No Exceptions Noted</u>	<u>Exceptions Noted / Deficient</u>
✓ Initial Action Plan	X Quarterly Performance Reports
✓ Amendments	X Website Maintenance
✓ Master Action Plan	
✓ Public Comments	
✓ Link to Public Notices	






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<sup>1</sup> <http://www.jeffparish.net/departments/community-development/disaster-recovery>

Internal Audit reviewed the website before sending an audit documentation request list to the Department. The Department made updates to the website after the commencement of this audit; however, they were out of compliance before that time. Quarterly Performance Reports are to be posted on the website by the 30<sup>th</sup> of the month following the end of the quarter. The following reports were published by May 2022 and were late being posted to the website for up to one year, nine months (641 days).

Report Period	Due Date	Approx. Posting Date	# of Days Late
2 <sup>nd</sup> Quarter 2020	July 30, 2020	May 2, 2022	641
3 <sup>rd</sup> Quarter 2020	October 30, 2020	May 2, 2022	549
4 <sup>th</sup> Quarter 2020	January 30, 2021	May 2, 2022	457
1 <sup>st</sup> Quarter 2021	April 30, 2021	May 2, 2022	367
2 <sup>nd</sup> Quarter 2021	July 30, 2021	May 2, 2022	276
3 <sup>rd</sup> Quarter 2021	October 30, 2021	May 2, 2022	184
4 <sup>th</sup> Quarter 2021	January 30, 2022	May 2, 2022	92
1 <sup>st</sup> Quarter 2022	April 30, 2022	May 2, 2022	2

Similarly, Version 5.0 of the Disaster Recovery Policies and Procedures Manual (dated August 2019) was on the website as of April 18, 2022. Version 6.0, dated November 2021, was posted after the commencement of this audit. Also, the website log which highlights web changes was last updated on January 3, 2020; however, updates were made to the website after that time.

As per the Policies and Procedures manual, “the JPDCD Disaster Recovery website (should be used) as a tool (to) provide transparency for all CDBG-DR projects. JPDCD’s disaster recovery webpage provides a space for sharing with the public current information on CDBG-DR projects, the progress of individual projects, and updated reporting tracking allocations and expenditures for all CDBG-DR programs and projects. The Parish strives to provide a wide audience of stakeholders and other interested observers a real-time account of the recovery efforts being undertaken in their communities and a clear understanding of how the Parish administers the efforts.” As such, efforts should be made to consistently maintain accurate and comprehensive information on the website.

## RECOMMENDATION

- 5) The Department of Community Development should ensure consistency in website maintenance so that information posted on the Disaster Relief website is timely, accurate, comprehensive, and according to current policies and procedures.

## SUMMARY

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Jefferson Parish received a direct allocation of CDBG funds for Disaster Recovery of \$16,453,000 for recovery efforts related to Hurricane Isaac. Since the last audit, the Department of Community Development spent over \$5.5 million of the allocation bringing total expenditures to \$11.3 million in its recovery efforts. The Department has until September 30, 2025, over three years from the timing of this report, to utilize the remaining \$5 million of funding. Since the last Internal Audit report, HUD has conducted two monitoring reviews with reports of no findings from either audit.

As impactful as the Department has been in Hurricane Isaac's recovery efforts, there is still room for improvement. Tools for effective communication should be implemented to ensure adequate monitoring and meaningful progress in utilizing the funding, and consistent updates must be made to the related policies and procedures and the disaster recovery website.

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A recap of the recommendations from this audit can be seen on the next page. Internal Audit obtained a response from the Parish Administration, seen in Attachment #2 at the end of this report.

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Internal Audit would like to thank the Department of Community Development personnel for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members who contributed time and attention to this engagement.



## RECAP OF RECOMMENDATIONS

#	Pg	Recommendation	Amount	Impact
1	7	Internal Audit recommends continual monitoring of the expenditure deadline in relation to the spend-down rate.	\$5,080,925	Dollars at Risk
2	7	Internal Audit recommends reinstatement of Quarterly Dashboard Reports to monitor funding requirements and other operational aspects.	-	Management Tool
3	8	Internal Audit recommends that Version 6.0 of the Department of Community Development Disaster Recovery Funding Policies and Procedures issued in November 2021 be changed to include updated language per Jefferson Parish Ordinance number 26063, adopted on September 16, 2020.	-	Management Tool
4	9	There is no recommendation resulting from this area of analysis.	-	Previous Finding Resolved
5	11	The Department of Community Development should ensure consistency in website maintenance so that information posted on the Disaster Relief website is timely, accurate, comprehensive, and according to current policies and procedures.	-	Management Tool
		<b>DOLLARS AT RISK – REMAINING SPEND DOWN</b>	<b>\$5,080,925</b>	

\*\*\*\*END REPORT\*\*\*\*

## ATTACHMENT A

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### INTERNAL AUDIT REPORT 2016-006

INTERNAL AUDIT REPORT #2019-006  
COMMUNITY DEVELOPMENT BLOCK GRANT - HURRICANE ISSAC  
HUD DISASTER RECOVERY GRANT #B-13-US-22-0001  
RELEASE DATE: AUGUST 21, 2019

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INTERNAL AUDIT REPORT #2019-006  
HUD DISASTER RECOVERY GRANT #B-13-US-22-0001  
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## OVERVIEW

### BACKGROUND

The Jefferson Parish Department of Community Development administers the entitlement grants received by the United States Department of Housing and Urban Development (HUD). These grants include the Community Development Block Grant Program (CDBG), along with the HOME Investment Partnerships Program, and the Emergency Shelter Grant Program.

Hurricane Isaac, a Category 1 hurricane, made landfall in Louisiana in August of 2012 near the mouth of the Mississippi. Jefferson Parish was impacted with hurricane-force winds, significant rainfall, and flooding that overcame the drainage and sewerage infrastructure in place at the time. According to door-to-door inspections conducted by the Federal Emergency Management Agency (FEMA), an agency of the United States Department of Homeland Security, nearly 13,000 homes sustained damage as a result of Hurricane Isaac. The total estimate of such damage in Jefferson Parish was approximately \$224 million.

Jefferson Parish received a direct allocation of CDBG funds for Disaster Recovery (CDBG-DR) under Public Law 113-2 for \$16,453,000 for recovery efforts related to Hurricane Isaac. The allocation of funds was authorized at various times via five (5) different "rounds" of funding. In general, the parish has twenty-four (24) months to expend each round of funding; however, an extension can be requested. Rounds one (1) through three (3) have been expended as of the timing of this report, while rounds four (4) and five (5) are in process. See Attachment A to review the grant agreements for each round of funding.

One should note that according to the Federal Register, Vol. 80, No. 90 issued on May 11, 2015, "All funds under the Appropriations Act, including those subject to a waiver of the expenditure deadline, must be expended by September 30, 2022. Any grant funds that have not been disbursed by September 30, 2022, will be canceled and will no longer be available for disbursement to the grantee for obligation or expenditure of any purpose."

Funding Round	Expenditure Deadline	Budget Amount	Expended Amount	Status
1	03/13/2016	\$ 338,595.00	\$ 338,595.00	Complete
2	05/13/2017	609,259.00	609,259.00	Complete
3	02/04/2018	1,468,376.00	1,468,376.00	Complete
4 <sup>a</sup>	09/30/2022	4,168,698.32	1,606,895.57	In Process
5 <sup>b</sup>	08/14/2019	9,868,071.68	1,534,048.45	In Process
	TOTAL	\$16,453,000.00	\$5,557,174.02	← 33.8%

Jefferson Parish continues to implement an approved Action Plan under Public Law 113-2 to utilize the unexpended funds and carry out activities according to the approved Action Plan, which includes four (4) key areas of focus: Homeowner Assistance Program - Housing (HAP); Elevation Support Program - Housing (ESP); Sewerage Emergency Pump Out – Infrastructure (EPO); and Drainage Infrastructure.

<sup>a</sup> An extension was granted for Round 4 changing the due date from 05/20/2018 to 09/30/2022.

<sup>b</sup> An extension was requested for Round 5 to change the due date from 08/14/2019 to 09/30/2022; however, the extension was pending approval as of the timing of this report (08/19/2019).

For more details regarding the Action Plan, see Attachment B. See Attachment I for drawdowns (expended amounts) by quarter.

## OBJECTIVES

The overarching objective of this review was to ensure compliance with HUD CDBG-DR requirements. Since this is the first time that the CDBG-DR program has been audited by the Department of Internal Audit, it is essential to establish a baseline understanding of the risks, opportunities, and challenges posed by the nature of the program and the environment in which it operates. To do so, Internal Audit will review a sufficient cross-section of CDBG-DR operations necessary to gain this understanding while addressing certain significant risks. In evaluating risk, the following factors were considered:

- Prior audit/monitoring findings from HUD and/or others,
- Inherent riskiness of a subject matter,
- Recent significant changes in operations, personnel, or operating results,
- Input from the Department of Community Development and Jefferson Parish Administration, and
- General factors related to processes and procedures and internal controls in place by the Jefferson Parish Department of Finance.

## SCOPE

The Department of Internal Audit evaluated the current policies and procedures, and internal controls in place for effectiveness, adequacy, and efficiency of operations for the CDBG-DR processes utilized by the Jefferson Parish Department of Community Development. Internal Audit also reviewed the HUD monitoring report received on September 13, 2018, to ensure that all open recommendations have been implemented. See Attachment C for the referenced report.

On a transactional level, this audit focused on all drawdowns made after the last approximate fieldwork dates covered by the above referenced HUD monitoring report. The previous fieldwork date was July 18 and 19, 2018, thusly drawdowns made from July 1, 2018, through June 30, 2019, were examined. These drawdowns are a part of funding Rounds 4 and 5. Drawdowns for funding Rounds 1, 2, and 3 were not considered since related expenditures have been completed within the established deadlines.

Internal Audit retrieved the various grant award letters, and agreements, along with the approved Action Plan detailing the grant award activities. The CDBG-DR Policies and Procedures Manual was also obtained as well as select financial data from the parish's AS/400 Financial Management System, and the current staffing and organizational chart of the program. General knowledge of the parish's internal control structure was exercised and revisited throughout this audit.

The report covers only the areas as indicated in the Objectives and adheres to the Scope, as stated above.



## FINDING #1

### CRITERIA

The HUD monitoring report presented in a meeting on July 19, 2018, and received in written form by Jefferson Parish on September 13, 2018, recommended that the parish request an extension for Round 5 grant funds.

Excerpt from the HUD monitoring report, Page 3:

#### Overall Grant Progress

HUD staff reviewed overall progress of CDBG-DR program expenditures and assessed the Parish's capacity to implement the activities listed in their approved action plan. As of this monitoring visit, the Parish has five grant agreements totaling its total grant award and is fully budgeted at \$16,453,000. The Parish has disbursed \$4,023,125.57 or approximately 24% of its total allocation. The Parish has met its expenditure deadlines and was granted an extension for Round 4 of grant funds. HUD is concerned with the Parish's ability to meet its two-year expenditure deadline of August 2019 for its Round 5 grant agreement and recommends the Parish to request for an extension of these funds.

### FINDING

As of the timing of this report (July 31, 2019), the Department of Community Development has not received an extension of the two-year expenditure deadline to expend Round 5 funds. The requested extension date is September 30, 2022; however, the due date remains August 14, 2019.

### OBSERVATIONS

In a report presented at a meeting held on July 19, 2018, and received in written form by the parish on September 13, 2018, HUD expressed concern regarding the parish's ability to meet the two-year expenditure deadline for Round 5 of funding.

The first effort the parish made to request an extension was via a letter dated April 1, 2019, and signed by Parish President Michael S. Yenni (MSY). Such letter was sent via email to HUD on June 21, 2019, the submission of which was one (1) day after the commencement of this internal audit. Over eight (8) months passed before a request letter was drafted, and nearly three (3) more months passed before its submission to HUD to formally request the extension. The timeline of activity is shown below.

Activity	Date	Time Lapse from Start (Approx.)
Exit Conference	July 19, 2018	Start
Report Received by Parish	September 13, 2018	2 months (56 days)
Extension Letter signed by MSY	April 1, 2019	8.5 months (256 days)
Commencement of this audit	June 20, 2019	n/a
Extension Request sent to HUD	June 21, 2019	11 months (337 days)

See Attachment D for the referenced communications.

The Round 5 funding totals \$9,868,071.68. As of July 31, 2019, \$1,534,048.45 had been drawn down leaving \$8,334,023.23 remaining for drawn down. As of July 31, 2019, approval to extend the deadline from August 14, 2019, to September 30, 2022, had not been received from HUD.

During this audit, Internal Audit met with the Chief Administrative Assistant (CAA), Mr. Darryl Ward, to whom the Department of Community Development reports. Mr. Ward believed that the extension had been requested before June 21, 2019, and thought that the extension would be approved.

### SUGGESTIONS

1A) Recommendations made by HUD via the onsite monitoring reports should be implemented in a timely manner. Not requesting an extension to expend Round 5 funding places over \$8.3 million at risk. This funding is critical to serving the needs of Jefferson Parish citizens, as outlined in the Action Plan formulated via this program.

1B) To ensure that proper communication is in place between the Director and CAA, Internal Audit recommends a quarterly "Dashboard Report" be provided to the CAA. The report should highlight items such as the amount of grant funds received, the grant activities that occurred, the amount of grant funds remaining to be utilized, and any applicable due date. Such a Dashboard Report could be based on the Quarterly Performance Report. Effective communication between the Director and CAA may have prevented a delay in requesting the extension for Round 5 funding, which placed the parish at risk for losing funding.

## FINDING #2

### CRITERIA

The HUD monitoring report received by Jefferson Parish on September 13, 2018, found that the parish did not finalize or implement a policy for its Internal Audit function.

Excerpt from the HUD monitoring report, Page 5:

**Condition:** The Parish did not comply with the internal audit requirement outlined in 78 Federal Register 14334. According to 78 Federal Register 14334, an internal auditor is required to conduct a review of the grantee's administration of its program, and the process for performing the internal audits must be described in the grantee's policies and procedures. The Parish's policies and procedures did not describe the process used to perform internal audits of the CDBG-DR grants. As a result, the Parish did not perform an internal audit of the CDBG-DR funds.

### FINDING

The policies and procedures manual has not been updated to describe the process used to perform internal audits.



## OBSERVATIONS

Internal Audit reviewed the CDBG-DR Policies and Procedures Manual with the focus on the internal audit function as referenced in the HUD monitoring report. (See Attachment E for excerpts.) According to the "Summary of Changes," the Jefferson Parish Department of Community Development is operating on Version 4.0 of the relevant Policies and Procedures Manual, which was last updated in June 2017. This means that the manual was not updated since receipt of the HUD monitoring report on September 13, 2018.

Verbiage within Section 11.4 of the Policies include inaccuracies and should be revised accordingly. Specifically, the policy indicates that the "Department of Internal Audit is responsible for maintaining a reporting line, independent of JPDCD's management team, to the JPDCD Finance Department as it relates to JPDCD activities..." In actuality, the Director [of Internal Audit] shall be responsible for reporting audit findings to the Council, the Parish President and the Office of Inspector General and providing recommendations for improving areas where opportunities or deficiencies are identified.<sup>c</sup>

The policy (Section 11.4) continues by indicating that the "Department of Internal Audit is responsible for assisting JPDCD with the coordination and review of all external audits, including the annual JPDCD Financial Statement Audit, the Louisiana State Single Audit/OMB A-133 audit of JPDCD and the OMB A-133 audit of JPDCD's subrecipients, as well as any audits conducted by the Louisiana Legislative Auditor." However, this is not the direct responsibility of Internal Audit and appears to contradict Section 5.10 of the same policy which states that the "Jefferson Parish Finance Office is responsible for ensuring that all audits including the single audit are completed in a timely manner and meet all federal requirements."

See Attachment E for excerpted sections of the policy.

The process used to perform internal audits was adopted as Ordinance No. 25549 at a Jefferson Parish Council meeting held on April 4, 2018. The full Ordinance is included in Attachment F. Specifically Sec.2-162.2 – Independence and Objectivity; Professional Standards, and Sec. 2-162.3 – Duties of the director contain language about the process of developing and implementing a plan of audit coverage and standards used in the completion of such audits. Verbiage regarding this process should be incorporated into the CDBG-DR Policies and Procedures Manual.

## SUGGESTION

The CDBG-DR Policies and Procedures Manual should be updated as noted, and the Department of Community Development should continue working with the Department of Internal Audit to aid in successfully completing audits. Formalized and accurate policies and procedures serve as a blueprint of controls and help to ensure that the department remains in compliance with funder requirements, and grant awards are not jeopardized.

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<sup>c</sup> Jefferson Parish Code of Ordinance, Section 2-162.3(j)

### FINDING #3

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#### CRITERIA

The HUD monitoring report received by Jefferson Parish on September 13, 2018, required the parish to respond within thirty (30) days of report letter, which was September 7, 2018. The response was due to HUD by October 7, 2018.

#### FINDING

A formal response to the HUD Monitoring report dated September 7, 2018, was not provided to HUD.

#### OBSERVATIONS

In the initial request for documentation for this audit was sent to the department on June 20, 2019. Internal Audit asked for the response to the HUD Monitoring report received September 13, 2018, which was due 30 days of receipt. The department requested an extension of time to locate the response since the department transitioned from one director, Tamithia Shaw, to another director, Nicole Fontenot, during the course of this audit. See below for an excerpt of the request for documentation, along with the department's response.

8) Response to the HUD Monitoring report received September 13, 2018, which was due 30 days of receipt – Due to the departure of Ms. Tamithia P. Shaw, prior Director of JPDCD, we respectfully request an extension of time to provide an answer to this inquiry until Monday, July 15, 2019.

Internal Audit followed up on this item in a meeting with the department on July 31, 2019. The department could not locate a response to the Monitoring report and was unsure if such a response had been provided to HUD. Since the department cannot verify the existence of the response, Internal Audit is under the belief that a formal response was not sent to HUD.

#### SUGGESTION

Responses to monitoring reports and any other HUD communications should be made within the timeframe as requested by HUD, or otherwise in a timely manner if no due date is given. Part of being good stewards of grant funds is timely and accurate communications to the funder. Not doing so could jeopardize the parish's future ability to receive grant funding.



## FINDING #4

### CRITERIA

Public Law 113-2 states that “the Secretary shall require grantees to maintain on a public website information accounting for how all grant funds are used, including details of all contracts and ongoing procurement processes.”

Section 2.2 of the CDBG-DR Policies and Procedures Manual states that “As grantees of Community Development Block Grant – Disaster Recovery (CDBG-DR) funds, Jefferson Parish Government will use the JPDCD Disaster Recovery website as a tool provide transparency for all CDBG-DR projects. JPDCD’s disaster recovery webpage provides a space for sharing with the public, current information on CDBG-DR projects, the progress of individual projects, and updated reporting tracking allocations and expenditures for all CDBG-DR programs and projects. The Parish strives to provide a wide audience of stakeholders and other interested observers a real-time account of the recovery efforts being undertaken in their communities and a clear understanding of the how the Parish administers the efforts.”

### FINDING

The Department of Community Development did not comply with three (3) of seven (7) qualitative factors tested for compliance in terms of information posted on the Disaster Relief website.<sup>d</sup>

### OBSERVATIONS

Internal Audit selected sections as listed below from the CDBG-DR Policies and Procedures manual to test for compliance. While the website contains a wealth of information, three (3) of the seven (7) factors were found to be deficient.

<u>No Exceptions Noted</u>	<u>Exceptions Noted / Deficient</u>
✓ Initial Action Plan	X Public Comments
✓ Amendments	X Quarterly Performance Reports
✓ Master Action Plan	X Website Maintenance
✓ Link to Public Notices	

See Attachment G for detailed results of the testing.

### SUGGESTION

The Department of Community Development should ensure that information posted on the Disaster Relief website is accurate, comprehensive, and in accordance with current policies and procedures. As per the policy itself, “the JPDCD Disaster Recovery website (should be used) as a tool (to) provide transparency for all CDBG-DR projects. JPDCD’s disaster recovery webpage provides a space for sharing with the public, current information on CDBG-DR projects, the progress of individual projects, and updated reporting tracking allocations and expenditures for all CDBG-DR programs and projects. The Parish strives to provide a wide audience of stakeholders and other interested observers a real-time account of the recovery efforts being undertaken in their communities and a clear understanding of the how the Parish administers the efforts.”

<sup>d</sup> <http://www.jeffparish.net/index.aspx?page=3671>

## SUMMARY

In summary, the audit highlighted areas in the CDBG-DR Policies and Procedures Manual and areas of the Disaster Relief website that needs to be corrected or updated. Overall, however, the main concern is the delay in requesting the extension for Round 5 funding which currently has \$8.3 million remaining to drawdown. The extension was requested eleven (11) months after HUD recommended it be requested. Although it is believed that the extension will be approved, the delay is concerning as it places the parish at risk for losing funding should it not be approved. The due date for drawing down over \$8.3 million in funding is within two (2) weeks of the conclusion of this audit. Quite simply, the timing is "too close for comfort."

The Department of Community Development should review and take appropriate actions as noted in the four (4) findings contained within this report.

## REPORT WRAP UP

Internal Audit obtained responses from both the Department and the Parish Administration which can be found in Attachments #2 and #3, immediately following this report.

\*\*\*\*END\*\*\*\*





## ATTACHMENT B

### HUD – SEPTEMBER 30, 2022 EXTENSION



OFFICE OF COMMUNITY PLANNING  
AND DEVELOPMENT

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
WASHINGTON, DC 20410-7000

SEP 27 2019

Michael S. Yenni  
Parish President  
Jefferson Parish  
Joseph S. Yenni Building  
1221 Elmwood Park Blvd. Suite 605  
Jefferson, LA 70123

Dear Mr. Yenni:

Pursuant to the Disaster Relief Appropriations Act, 2013 (the Act), the Department has awarded a grant of \$16,453,000 in Community Development Block Grant disaster recovery (CDBG-DR) funds to Jefferson Parish, Louisiana (B-13-US-22-0001). These funds have been fully obligated to the grantee under five obligations. Pursuant to the requirements of the Act, obligated funds must be expended within 24-months following obligation, unless an extension of that deadline has been approved by HUD.

On May 11, 2015, the Department published a *Federal Register* Notice outlining the process and criteria for a grantee receiving funds under the Act to receive an extension of an expenditure deadline (80 FR 26942). On April 1, 2019, Jefferson Parish submitted the CDBG-DR Expenditure Deadline Extension Request as required by the Notice, with a request to extend the expenditure deadline for a portion of the grant funds. The amount of funds that will be extended are shown below by program category and obligation round. The grantee may make budget adjustments between Disaster Recovery Grant Reporting (DRGR) activities within each identified program category and obligation round, however, funds may not be adjusted between these categories or obligation rounds without express authorization from HUD as defined in the May 11, 2015, *Federal Register* Notice.

Program Category	Amount Extended*
Administration (Round 5)	\$150,000.00
Housing (Round 5)	\$5,112,855.95
Infrastructure (Round 5)	\$2,264,588.28
<b>Total:</b>	<b>\$7,527,444.23</b>

\* The Amount Extended represents the sum of the balance remaining for the DRGR Activities included in the grantee's extension request within each Program Category and Obligation Round as of the date of this letter.

As outlined in the Notice, the Department has assessed the Expenditure Deadline Extension Request to ensure the revised expenditure deadline is sufficient, and the grantee's projection of quarterly expenditures are achievable based on the grantee's past performance and expenditure rate. The Department has concluded that the grantee's requested timeline appears to be achievable, and the extension is granted as requested. The Department is approving Jefferson Parish's request to extend the time for the expenditure of funds identified above until September 30, 2022.

Extension Approved

[www.hud.gov](http://www.hud.gov)

[espanol.hud.gov](http://espanol.hud.gov)

Within 30 calendar days of this notice, the grantee must make amendments to its written Action Plan and Quarterly Expenditure Projections that may be needed to reflect the extension. The Department will coordinate with the grantee to revise the DRGR Action Plan and Block Dates as needed, and to take any other appropriate action.

Thank you for your interest in the Department's programs.

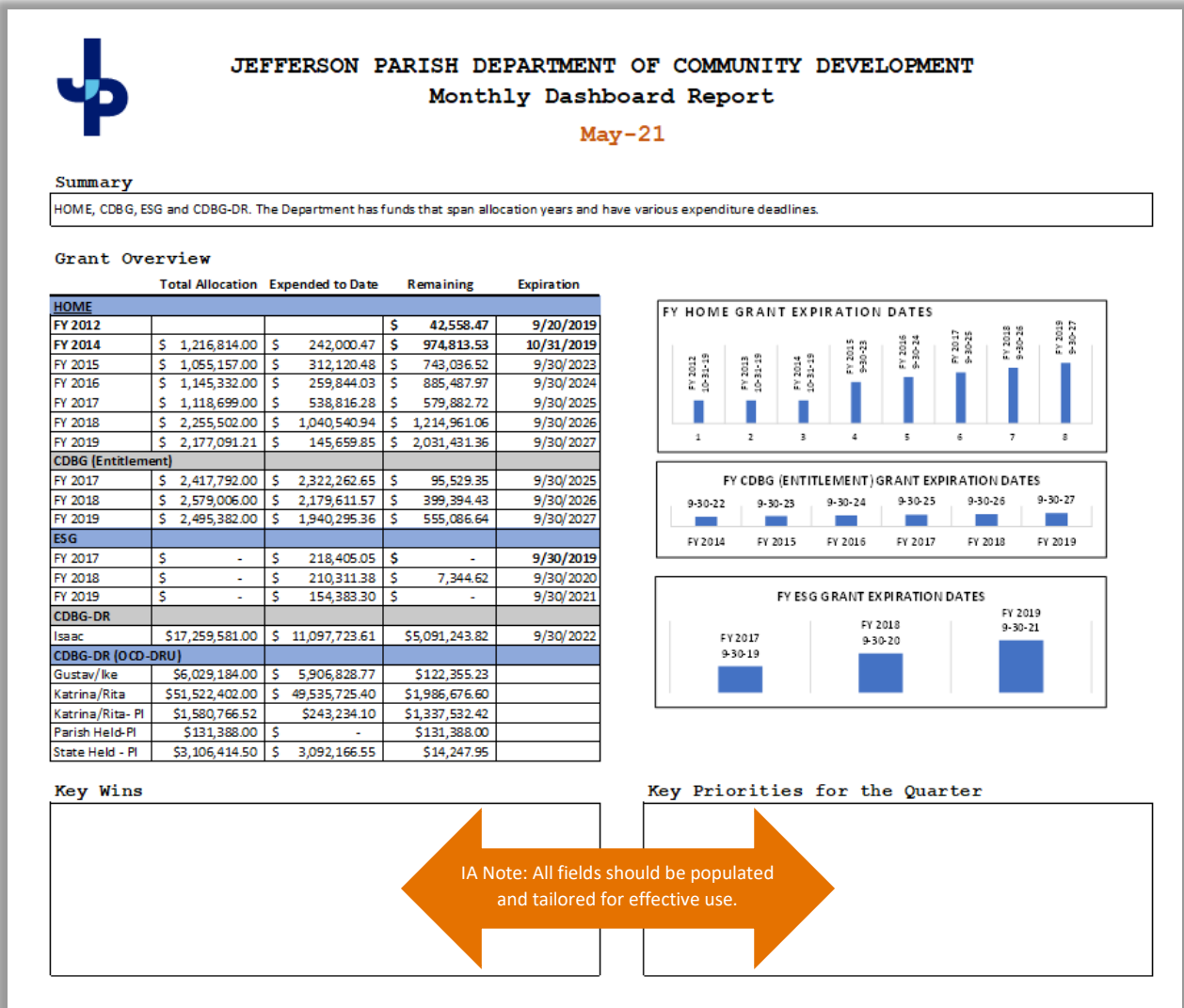
Sincerely,



Jessie Handforth Kome  
Director (Acting)  
Office of Block Grant Assistance

## ATTACHMENT C

### EXAMPLE DASHBOARD REPORT



NOTE: This report was created by the Department of Community Development and is for illustrative purposes only. The Department of Internal Audit did not confirm values.

## ATTACHMENT D

### EXCERPT OF P&P MANUAL VERSION 6.0 – NOVEMBER 2021

#### 11.4 Internal Audit

JPDCD's fraud-waste-abuse prevention program is supported by the Parish's Internal Audit Department which provides internal audit coverage for JPDCD and, as such, serves as JPDCD's internal auditor with independent oversight over JPDCD's program operations. JPDCD coordinates with the Department of Internal Audit which has a role in detecting fraud, waste and abuse generally for all JPDCD auditing efforts and specifically as part of the Parish's administration of its CDBG-DR funding allocations. The Director of Internal Audit shall be responsible for reporting audit findings to the Council, the Parish President, and the Office of Inspector General and providing recommendations for improving areas where opportunities or deficiencies are identified. Ordinance number 25549 adopted by the Jefferson Parish Council on April 4, 2018 dictates the process used to perform internal audits. Audits are conducted, and non-audit services provided in accordance with Government Auditing Standards, as established by the Comptroller General of the United States, Government Accountability Office.

Allegations of fraud may be reported to the DR program or to the HUD Office of the Inspector General. Allegations of fraud involving any DR funds will be investigated immediately after being brought to the attention of the Parish, through whatever source. An investigation will be conducted if the allegations are made in connection with the services provided by a recipient using CDBG-DR funds.

JPDCD will take all allegations of fraud seriously and will notify the recipient of the allegation; or advise the recipient that it must conduct a preliminary investigation and submit a written report within seven working days from the date of notification. The report must include:

- Nature of the allegation, dollar amount involved, whether a fidelity bond exists and its dollar coverage;
- Who is involved [i.e., individual(s) accused of fraud], recipient's name, (if applicable, names of the recipient's council/commission, and the recipient's chief elected officer);
- When the allegations were made;
- Time period involved;
- Where the incident occurred; and
- How the alleged incident occurred.

Contact information to report FRAUD or WASTE in HUD-funded Programs and Operations:

48

HUD Inspector General Hotline (GFI)  
451 Seventh Street, SW  
Washington, D.C. 20410  
1-800-347-3735  
hotline@hudoig.gov

THE FULL REPORT IS ON FILE WITH THE DEPARTMENT OF COMMUNITY DEVELOPMENT.

## ATTACHMENT E

### ORDINANCE 26063 ADOPTED SEPTEMBER 16, 2020

On motion of Mr. Walker, seconded by Mr. Templet, the following ordinance was offered:

**SUMMARY NO. 25525 ORDINANCE NO. 26063**

An ordinance amending Chapter 2, Article V, Division 3.7 of the Jefferson Parish Code of Ordinances, relative to the appointment and duties of the Director of Internal Audit and otherwise providing with respect thereto. (Parishwide)

**THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:**

**SECTION 1.** That Chapter 2 Administration, Article V Departments, Division 3.7 Department of Internal Audit, be amended to read as follows:

**ARTICLE V. DEPARTMENTS**

**Sec. 2-162. - Department and position of director created.**

- (a) The department of internal audit and the position of director of internal audit are hereby created, which department and position shall have direct administrative supervision over internal audit ~~functions~~ activities of the parish and shall set and maintain a tone for ethical behavior, establish a positive ethical environment for the department, and conduct ~~audit work~~ department activities in accordance with the principles of integrity, objectivity, confidentiality, and competency.
- (b) The mission of the department is to promote honest, efficient, effective, economical, and fully accountable and transparent parish government. To fulfill this mission, the department shall ~~conduct performance~~ perform audits and ~~perform~~ non-audit ~~services~~ engagements of any parish department, program, service, or activity as approved by the parish council. The purpose of these ~~audits~~ engagements is to provide the council, administration, the residents of Jefferson Parish, and other stakeholders with independent and objective analysis as to whether management is using its financial, physical, and informational resources effectively, efficiently, economically, ethically, and equitably, and in compliance with laws, regulations, contract and grant requirements, and parish policies and procedures. Audits Engagements and other internal audit activities shall be conducted ~~and non-audit services provided~~ in accordance with the following standards:
- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the Professional Practices Framework;  
(2) The standards and principles produced by the Government Accountability Office and published in the Government Auditing Standards; and  
(3) The professional and ethical standards issued by the American Institute of Certified Public Accountants, Government Auditing Standards, as established by the Comptroller General of the United States, Governmental Accountability Office.

**Sec. 2-162.1 - Qualifications, appointment and salary of director.**

- (a) *Qualifications.* The director of internal audit shall be qualified by education, training and prior administrative and/or management experience and shall hold an active license of a certified public accountant or a certified internal auditor.
- (b) *Appointment.* When a vacancy occurs, the director of internal audit shall be nominated by a committee composed of the parish president, the at-large councilmember not presently serving as council chair, and one district councilmember each appointed by council resolution, and the nominee shall be appointed by council resolution. The council may remove the director by an affirmative vote of one (1) more than that which would constitute a majority vote of the council. The director shall report to the parish president for day to day operational purposes limited to: (i) human resource administration; (ii) expense approvals; (iii) leave approvals; and (iv) acquisition of office supplies.
- (c) *Salary.* The salary of the director of internal audit shall be established by the parish president within the pay grade for the position as defined in the executive pay plan.



**Sec. 2-162.2. - Independence and objectivity; professional standards.**

- (a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all ~~audits~~ engagements and in the conduct of all activity:
  - (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
  - (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
  - (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.
- (b) The department shall conduct ~~audits~~ engagements in accordance with an annual ~~audit~~ work plan as adopted by council resolution.
- (c) The department shall conduct special ~~audits~~ engagements as requested by the parish president, the director, or the council upon approval of the special ~~audit~~ engagement by council resolution.
- (d) The director shall engage in internal audit activities and complete ~~audits~~ engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all ~~audit~~ activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

**Sec. 2-162.3. - Duties of the director.**

- (a) The director shall be responsible for planning and directing the internal audit activities of the parish.
- (b) The director shall be responsible for developing and implementing a comprehensive program of ~~audit~~ coverage in the analysis, interpretation, and evaluation of financial and operating information by presenting, at the beginning of each fiscal year, an annual ~~audit~~ work plan for adoption by council resolution. The plan shall identify the preliminary objectives of each ~~audit~~ engagement to be performed, reflecting the purpose of the engagement and a preliminary description of the areas that may be addressed. The director will consult with the parish president prior to submitting the annual work plan to the council for approval. The parish president may identify areas where the parish will benefit from the performance of audits or a non-audit ~~service~~ engagements. The annual ~~audit~~ work plan may be supplemented to include additional ~~audits~~ engagements during the fiscal year by an affirmative vote of one (1) more than that which would constitute a majority vote of the council. The ~~audit~~ annual work plan shall not be amended or supplemented to remove any ~~audit~~ engagement to be performed.
- (c) The director shall perform ~~financial and operational audits~~ internal audit activities in accordance with the annual work plan and pursuant to special ~~audits~~ engagements, including the review and evaluation of controls, systems, procedures, contract monitoring, and compliance thereof with established parish policies, and financial operations and compliance with applicable parish, state and federal laws.
- (d) The director shall prepare quarterly reports describing the status and progress towards completing the ~~audits~~ annual work plan. The quarterly reports will be issued to the council, the parish president, and the office of inspector general.
- (e) The director shall prepare and issue an annual report on the status of recommendations made in completed ~~audits~~ engagements. The report will reflect the status as reported by the parish president or ~~his or her~~ designee. The report will be issued to the council, the parish president, and the office of inspector general in the first quarter of the fiscal year. Further follow-up

~~audits engagements~~ will be conducted as determined and recommended by the director, the parish president, and the council as approved by the council.

- (f) The director shall be responsible for preparing an annual department operating budget and approving expenses.
- (g) The director shall be responsible for researching governmental processes and procedures, as necessary.
- (h) The director shall be responsible for collaborating with the compliance and ethics officer and the office of inspector general to ~~insure~~ ensure that financial and operational audits, controls, systems, procedures, and contract monitoring are in compliance with established parish policies.
- (i) The director shall be responsible for advising the council and the parish president with objective assessments on the state of the parish's risk exposures, control issues, and other audit ~~review information and non-audit matters~~.
- (j) The director shall be responsible for reporting audit engagement findings to the council, the parish president, and the office of inspector general and providing recommendations for improving areas where opportunities or deficiencies are identified.
- (k) The director shall refer all information indicating the presence of fraud, waste or abuse in a confidential manner to the inspector general for evaluation, giving no further notice to any person or agency, internal or external, except as required by law. ~~and The director shall refrain from publishing audit engagement findings until the office of inspector general has completed its investigation, if any. This provision is not intended to preempt applicable state and federal laws.~~

**Sec. 2-162.4. - Access to parish department, records, and personnel.**

- (a) The department shall have access to all parish personnel and internal information, excluding individual user passwords, which is relevant to internal audit activities;
- (b) The department shall have access to information external to the parish, but which may be obtained by the parish ;
- (c) The director may consult with the parish attorney as needed to resolve difficult legal issues or to obtain external records relating to internal audit activity ;
- (d) The director shall review parish contracts and consult with the parish attorney, as needed, to ensure that each parish contract contains an audit clause permitting access by the director to inspect, copy and audit contractor's books and records relevant to the scope of the contract ;
- (e) The director shall handle information received with the same prudence exercised by those normally accountable for it and consistent with appropriate policies and regulations and the ethical principles cited in the following standards:

(1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the Professional Practices Framework;

(2) The standards and principles produced by the Government Accountability Office and published in the Government Auditing Standards; and

(3) The professional and ethical standards issued by the American Institute of Certified Public Accountants. Government Auditing Standards as published by the Government Accountability Office.

**Sec. 2-162.5. - Audit reports and communication of findings.**

- (a) Upon the completion of ~~audit field work~~ fieldwork, the director shall prepare a draft report with the proposed findings and recommendations along with a section for administration or ~~auditee~~ other appropriate response and forward the draft ~~audit~~ report to the appropriate ~~director or manager~~ representative of the ~~audited~~ affected entity, the council, the parish president and the office of inspector general. ~~The director shall also provide a copy of the draft report to the parish attorney for review and comment, including legal advice relating to disclosure of information contained in the report.~~
- (b) Within ~~ten~~ (4) thirty (30) business days of receiving the draft ~~audit report~~, the ~~appropriate director or manager~~ administration or auditee affected entity

will prepare a written response ~~to the~~ to the findings and recommendations outlining the corrective action to be taken, which shall be included, unaltered, in the final ~~report audit~~. The director may agree to an extension of the ~~ten~~ ~~(10)~~ thirty (30) business day deadline. If a response is not received within the appropriate timeframe, the director shall issue the final ~~report audit~~ without the administration's or affected entity's management's response.

(c) The director shall provide a copy of the draft report, inclusive of administration or affected entity's response, to the parish attorney for review and comment, including legal advice relating to disclosure of information contained in the report.

~~(c)(d)~~ The director shall submit the final ~~report audit~~ to the ~~appropriate director or manager representative of the audited appropriate~~ department or entity, the council, the parish president, and the office of inspector general and shall publish the final ~~report audit~~ on the parish website.

~~(d)(e)~~ The director shall handle documents and information received with the same prudence exercised by those normally accountable for them and consistent with appropriate policies and regulations and the ethical principles cited in the following standards:

(1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the Professional Practices Framework;

(2) The standards and principles produced by the Government Accountability Office and published in the Government Auditing Standards; and

(3) The professional and ethical standards issued by the American Institute of Certified Public Accountants. Government Auditing Standards as produced by the Government Accountability Office.


**SECTION 2.** That all other ordinances, or parts thereof, in conflict herewith, are hereby repealed.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

**YEAS: 7 NAYS: None ABSENT: None**

This ordinance was declared to be adopted on the 16<sup>th</sup> day of September, 2020, and shall become effective as follows, if signed forthwith by the Parish President, ten (10) days after adoption, thereafter, upon signature by the Parish President or, if not signed by the Parish President upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this Ordinance shall become effective on the day of such approval.

THE FOREGOING IS CERTIFIED  
TO BE A TRUE & CORRECT COPY

  
EULA A. LOPEZ  
PARISH CLERK  
JEFFERSON PARISH COUNCIL



## ATTACHMENT F

### HUD MONITORING REPORT – NOVEMBER 21, 2019



NOV 21 2019

U.S. PARISH OF HOUSING AND URBAN DEVELOPMENT  
Office of Community Planning and Development  
New Orleans Field Office  
500 Poydras, 9<sup>th</sup> Floor  
New Orleans, Louisiana 70130

Ms. Nicole Fontenot  
Director  
Jefferson Parish Department of Community Development  
1221 Elmwood Park Blvd., Suite 605  
Jefferson, LA 70123

Dear Ms. Fontenot:

**SUBJECT: On-Site Monitoring of Community Development Block Grant –  
Disaster Recovery (CDBG-DR)  
Grant Number: B-13-US-22-0001**

From August 19 - 23, 2019, this Office conducted on-site monitoring of the Community Development Block Grant-Disaster Recovery (CDBG-DR) program, in order to assess your organization's performance and compliance with applicable Federal requirements. Program performance was assessed through a review of operations, file documentation and interviews and onsite inspections. The purpose of this letter is to transmit HUD's monitoring report, which provides the details of our review. HUD's review of these areas of program performance may result in the identification of Findings, Concerns, or exemplary practices.

A Finding is a deficiency in program performance based on a violation of a statutory or regulatory requirement. A Concern is a deficiency in program performance that is not based on a statutory or regulatory requirement but is brought to the grantee's attention. Corrective Actions to address the noncompliance are identified for all Findings. Recommended Corrective Actions are identified for Concerns. An exemplary practice is a noteworthy practice or activity being carried out by the grantee and may possibly be duplicated by another grantee. An exemplary practice is a noteworthy practice or activity being carried out by the grantee and may possibly be duplicated by another grantee.

The enclosed report contains no findings or concerns as a result of our review. If you disagree with any of HUD's determinations or conclusions in this monitoring letter, please address these issues in writing to this Department within 30 days of the date of this letter. Your written communication should explain your reasons why you disagree, along with supporting evidence. The response should be sent to Cheryl S. Breaux, Director, Office of Community Planning and Development to the address listed below.

I would like to thank you and your staff for your professionalism and cooperation during the review. Jefferson Parish is carrying out valuable programs that are successfully supporting housing and community development activities. Your HUD representatives, Irene H. Barbre, Senior CPD Representative and Keesha Broussard, Senior Financial Analyst, are available to

discuss the results of this monitoring report or provide technical assistance. Your Senior CPD Representative, Irene H. Barbre and Keesha S. Broussard, Senior Financial Analyst can be reached at (504) 671-3012 or email at [irene.h.barbre@hud.gov](mailto:irene.h.barbre@hud.gov) and (504) 671-3011 or email [keesha.s.broussard@hud.gov](mailto:keesha.s.broussard@hud.gov) , respectively . All communication should be sent to the Department of Housing and Urban Development, Cheryl S. Breaux, Director, Office of Community Planning and Development, 500 Poydras Street, 9<sup>th</sup> Floor, New Orleans, LA 70130.

Sincerely,

A handwritten signature in black ink, reading "Cheryl S. Breaux". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Cheryl S. Breaux, Director  
Office of Community Planning and Development

Enclosures

**U.S. Department of Housing & Urban Development  
New Orleans Field Office**



**Monitoring Report  
Community Development Block Grant  
Disaster Recovery (CDBG – DR)**

**Jefferson Parish  
Louisiana**

**B-13-US-22-0001 - \$16,453,000**

Monitoring Dates: August 19 - 23, 2019

## OVERVIEW

Monitoring is the principal means by which HUD ensures program effectiveness and management efficiency, and that programs are carried out in compliance with applicable laws and regulations. It assists grantees in improving their performance, developing or increasing capacity and augmenting their management and technical skills. Also, it provides a method for staying abreast of CPD-administered programs and technical areas within the communities that HUD programs serve. Monitoring assesses the quality of performance over time and promptly resolves the findings of audits and other reviews. In determining which grantees will be monitored, the Parish uses a risk-based approach to rate grantees, programs and functions, including assessing the Parish's exposure to fraud, waste and mismanagement. This process not only assists the Parish in determining which grantees to monitor, but also identifies which programs and functions will be reviewed.

Specifics relating to this review are as follows:

Date(s) Monitoring Conducted:	August 19 - 23, 2019
Type of Monitoring:	On-site
HUD Reviewer(s):	Irene H. Barbre, Senior CPD Representative Keesha S. Broussard, Senior Financial Analyst
Grantee Staff and Other Participants:	<u>Community Development Department</u> Nicole Fontenot, Director Renee Tran, Accountant Christi Langoni, Administrative Management Specialist IV
Entrance Conference:	
Date	August 19, 2019
Representatives	Irene H. Barbre, Senior CPD Representative Keesha S. Broussard, Senior Financial Analyst Nicole Fontenot, Director Renee Tran, Accountant III Christi Langoni, Administrative Management Specialist IV
Exit Conference:	
Date	August 23, 2019
Representatives	Irene H. Barbre, Senior CPD Representative Keesha S. Broussard, Senior Financial Analyst Nicole Fontenot, Director Renee Tran, Accountant III

## SUMMARY OF RESULTS AND CONCLUSIONS

The following areas were reviewed:

- Overall Management of CDBG Disaster Recovery Grants
- Infrastructure
- Financial Management

Exhibits from the *Community Planning and Development Monitoring Handbook 6509.2* were used to guide the review. They are available at:

[https://www.hud.gov/program\\_offices/administration/hudclips/handbooks/cpd/6509.2](https://www.hud.gov/program_offices/administration/hudclips/handbooks/cpd/6509.2).

### SCOPE OF REVIEW

HUD conducts management reviews, in conjunction with monitoring visits, to ensure that its programs are carried out efficiently, effectively, and in compliance with applicable laws, regulations, and established policies. These reviews are intended to assist grantees in improving performance, developing or increasing capacity, and augmenting management and technical skills. A management review is not limited to a one-time evaluation but is part of an ongoing process that assesses the quality of a grantee's performance over a period of time and requires effective communication and cooperation between Federal, State, and local partners.

From August 19 - 23, 2019, HUD conducted an on-site monitoring review of Jefferson Parish Department of Community Development's (JPCD) management of the Community Development Block Grant Disaster Recovery (CDBG-DR) supplemental appropriation. The review was conducted at Jefferson Parish's (JP) government office in Harahan, Louisiana. The Parish's designated entity to administer the CDBG-DR appropriation is the Department of Community Development. This report presents the results of the monitoring review and denotes when technical assistance was provided.

Jefferson Parish received a direct allocation of CDBG-DR funds under Public Law (P.L.) 113-2 in the amount of \$16,453,000 for recovery from Hurricane Isaac in 2013. The Action Plan associated with Public Law 113-2 has been approved, and Jefferson Parish is working to carry out its approved activities.

### Area Reviewed and Results

#### **I. Overall Grant Management**

Exhibit 6-1 was used to ensure that the grantee establishes and maintains sufficient control over its grant activities. The goals of grant management as follows:

- To achieve disaster recovery and community development program goals;
- To efficiently and effectively manage the people and organizations carrying out grant activities; and
- To clearly document to HUD and to citizens how all funds will be, are, and were used.

Generally, the requirements for an Entitlement grantee are in the CDBG regulations at 24 CFR 570.300, 570.201, 570.506 and 570.208 and largely pertain to entitlement program choices and

documentation of compliance. However, JP also operates its CDBG-DR program under waivers and alternative requirements published in *Federal Register* Notices. The waivers and alternative requirements published in *Federal Register* Notices also introduce a requirement for internal audit and continuous quality assurance. HUD included a review of these elements in the overall management review.

#### **Overall Grant Progress**

HUD staff reviewed overall progress of CDBG-DR program expenditures and assessed the Parish's capacity to implement the activities listed in their approved action plan. As of this monitoring visit, the Parish has five grant agreements totaling its grant award. Jefferson Parish has disbursed \$5,557,174.02 or approximately 34% of its total allocation. The Parish has developed a public website in accordance with the statutory requirement to maintain comprehensive websites regarding all assisted disaster recovery activities with the funds and include details of all contracts and ongoing procurement policies.

The following table is a budget summary of the Parish's CDBG-DR programs for its Round 4 Extension and Round 5 activities as per DRGR at the time of the monitoring visit.

**Table 1: Jefferson Parish's CDBG-DR Programs**

Program/Activity	Budget Amount
R4 – Infrastructure (Extended)	\$2,561,802
R5 – Administration	\$ 150,000
R5 – Infrastructure	\$4,106,579
R5 – Housing	\$5,611,493

#### **Staff Capacity**

The JPCD is the designated governmental entity responsible for implementing the B-13-US-22-0001 grant for Isaac Recovery. While this is the first CDBG-DR grant that Jefferson Parish has administered as a direct recipient of HUD disaster recovery funds, the Parish was a sub-grantee of the State of Louisiana for Hurricane Katrina Recovery's CDBG-DR appropriation. Additionally, the Community Development Department has experience working with the CDBG annual appropriation as an Entitlement Community. JPCD's Administrative Management Specialist IV, Christi Langoni, oversees the CDBG-DR program. We applaud Ms. Langoni for an outstanding job keeping this program functional and operating properly

#### **Compliance of P.L. 113-2 Requirements**

##### **Website Maintenance**

HUD commends Jefferson Parish for their efforts to ensure compliance with the specific requirements of the P.L. 113-2 appropriation. The Parish's CDBG-DR Policies and Procedures Manual addresses matters required by the March 5, 2013 *Federal Register* Notice such as procurement procedures, prevention of duplication of benefits, procedures to detect fraud, waste, and abuse of funds, management of program income and monitoring. Jefferson Parish's information on this program is accessible under JPCD's website under the section for Disaster Recovery. This website is public, and the Parish updates it continually. Jefferson Parish's Disaster Recovery website resources are in

accordance with the statutory requirement to maintain a comprehensive website regarding all disaster recovery activities assisted with these funds and include details of all contracts and ongoing procurement policies. **There were no findings or concerns in this area.**

## **II. Review of Infrastructure**

Exhibit 6-4 was used to ensure Infrastructure activities carried out with CDBG-DR funds. Generally, infrastructure activities are projects that involve the rehabilitation or construction of public facilities or public improvements. In some cases, the facilities or improvements may be designed to accomplish specific objectives related to critical infrastructure sectors (such as energy, communications, water and wastewater systems, transportation, and/or flood control).

JPCD is responsible for the direct administration of the activities in collaboration with the Consolidated Sewerage District No. 1 (JP Sewerage Department) through an interagency memorandum and with the Town of Jean Lafitte through a governmental agreement.

Emergency Pump Outs (EPOs) will be installed or current EPOs will be upgraded on the lift stations so that temporary pumps can flow through the lift station. An EPO is a small modification which can be placed on the piping of the lift station and allow for quick connection to a temporary backup pump that can be delivered to the station. If a lift station is not equipped with an EPO, the only method of removing wastewater from the station is through the use of vacuum trucks which are inefficient and labor intensive.

Through the Drainage Improvement Program, the Parish works directly with the Drainage Department and local municipalities such as the Town of Jean Lafitte, to address critical drainage infrastructure needs as a result of Hurricane Isaac. The Program consists of the design and implementation of critical drainage improvements on the west bank of Jefferson Parish including the areas heavily impacted by Hurricane Isaac such as Crown Point, Barataria, and the Town of Jean Lafitte.

HUD determined that the program files included in the review were well-organized and the programs contain clear policies and procedures for program administration. Also, the Parish's disaster recovery policies and procedures manual can be located on JPCD's website under the section for Disaster Recovery. HUD commends the Parish for maintaining its website, because it is in compliance with the Federal Register Notice (78 FR 14329) public website requirements. The Parish's website includes policies and procedures, all executed CDBG-DR agreements, action plans and action amendments, disaster recovery projects, quarterly performance reports, citizen participation requirements, contracts and contractors, and Federal grant requirements.

Also, HUD staff toured several homes that have been elevated as well as round 4 drainage activities impacted by the devastation caused by Hurricane Isaac with Jefferson Parish Representatives.

**There were no finding or concerns in this area of this review.**

## **III. Review of Financial Management and Audits**

The purpose of the Financial Management review was to determine if adequate controls are in place by the Jefferson Parish Community Development Office to administer its CDBG-DR

funds. The Parish's financial management systems, internal controls, financial reporting, and annual audit reports were reviewed to determine that adequate controls and procedures are in place for compliance with federal regulations.

### **Overall Financial Management**

HUD staff reviewed overall progress of CDBG-DR program expenditures and at the time of the monitoring visit, the Parish has five grant agreements totaling its total grant award and is fully budgeted at \$16,453,000. The Parish has disbursed \$5,557,174 or approximately 34% of its total allocation. The Parish has met its expenditure deadlines and was granted an extension for Round 4 of grant funds and at the time of this monitoring review, had submitted an extension request to HUD Headquarters for Round 5 grant funds. After this monitoring review and prior to the release of this report, HUD Headquarters approved the Parish's request to extend Round 5 funds to September 30, 2022.

The following table is a current budget summary of the Parish's CDBG-DR programs for its Round 4 and Round 5 extended activities.

**Table 1: Jefferson Parish's CDBG-DR Programs**

Program/Activity	Budget Amount
R4 – Infrastructure (Extended)	\$2,561,802.75
R5 – Administration (Extended)	\$ 150,000.00
R5 – Infrastructure (Extended)	\$2,264,588.28
R5 – Housing (Extended)	\$5,112,855.95

\*Round 5 extension approval dated 9/27/2019.

HUD staff reviewed the Parish's current CDBG-DR Policies and Procedures Manual, version 5.0 to ensure that adequate financial policies and procedures are in place to comply with the Parish's CDBG-DR program. The Parish's Policies and Procedures Manual detailed the Parish's financial procedures regarding receipt of and expending the Parish's federal awards. A review of the manual confirms that the Parish is following its own policies and procedures as it implements this grant program.

HUD staff selected a sample voucher for review from the Parish's Drainage (Jean Lafitte) project. The file contained adequate supporting documentation, including, invoices, purchase orders and receipts.

### **Internal Controls**

Based on HUD's staff review of written procedures, organizational charts, payment and financial reporting for Jefferson Parish, the Parish has provided assurance that transactions and events are documented and recorded.

### **Internal Audit Requirements**

The specific requirements relative to the internal audit requirements are contained on page 14329 in paragraph (6) and page 14334 in paragraph (10) of the March 5, 2013 Federal Register Notice.



Furthermore, this requirement is covered in Section VI. Procedures to Detect Fraud, Waste, and Abuse of Funds in the Certifications of proficient controls, processes and procedures that the Parish executed prior to submission of its P.L. 113-2 Action Plan. A grantee's internal audit function must report independently of the grantee's organization designated to administer the CDBG-DR award. The internal audit function must be included in the grantee's written monitoring standards and procedures in sufficient detail to ensure program requirements, reaffirm its role in detecting fraud, waste, and abuse, and determine the frequency of monitoring. The monitoring should be implemented in accordance with the grantee's written policies and procedures. During HUD's FY18 monitoring visit, HUD found that the Parish did not meet this federal requirement, and therefore issued the below finding. However, during this current monitoring review, the Parish provided documentation that it has satisfied the corrective actions identified in the FY18 finding.

**Finding M18001: The Parish Did Not Finalize and Implement a Policy for Its Internal Audit Function**

**Condition:** The Parish did not comply with the internal audit requirement outlined in 78 Federal Register 14334. According to 78 Federal Register 14334, an internal auditor is required to conduct a review of the grantee's administration of its program, and the process for performing the internal audits must be described in the grantee's policies and procedures. The Parish's policies and procedures did not describe the process used to perform internal audits of the CDBG-DR grants. As a result, the Parish did not perform an internal audit of the CDBG-DR funds.

**Cause:** Although the Parish certified that it had procedures in place to perform internal audits of its Department of Community Development, the Parish did not finalize and implement its policies and procedures.

**Criteria:** According to the March 5, 2013 (78 FR 14334) Federal Register Notice: "Grantees must also describe their required internal audit function with an organizational diagram showing that responsible audit staff report independently to the chief officer or board of the organization designated to administer the CDBG-DR award (typically, the organization is designated by a chief elected official)."

**Effect:** The Parish's disaster programs, and Federal funds are at risk when internal audits of its program's policies and procedures are not performed to ensure program compliance.

**Corrective Action:** The Parish must immediately finalize and implement its internal audit policies and procedures; and immediately conduct an internal audit of its CDBG-DR (Isaac)

**Current Status:** The CDBG-DR (Isaac) grant was audited by the Parish's Internal Auditor in August 2019. The report identified four (4) findings. The findings identified in the report were previously issued findings and/or concerns issued by HUD in fiscal years 2015 and 2017 and have since been corrected and closed. The Community Development office has satisfied the corrective actions identified in the above finding by obtaining an internal audit assessment and report; and the Parish has finalized and implemented its internal audit policies and procedures. **This finding is closed.**

### **Audit Requirements**

Jefferson Parish expended a total of \$63,317,340 of federal funds per the Parish's FY18 CAFR/Single Audit report. The Parish is subject to 2 CFR 200, Subpart F, Audit Requirements of the Office of Management and Budget (OMB) federal regulations. The audit report dated July 16, 2019, did not identify any material weaknesses, significant deficiencies or findings.

**As a result of the above items reviewed, there were no financial management concerns or findings identified during this monitoring review.**

## ATTACHMENT G

### HUD MONITORING REPORT – NOVEMBER 29, 2021



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
Office of Community Planning and Development  
New Orleans Field Office  
500 Poydras, 9<sup>th</sup> Floor  
New Orleans, Louisiana 70130

November 29, 2021

Ms. Nicole Fontenot  
Director  
Jefferson Parish Department of Community Development  
1221 Elmwood Park Blvd., Suite 605  
Jefferson, LA 70123

Dear Ms. Fontenot:

**SUBJECT: Remote Monitoring of Community Development Block Grant – Disaster Recovery (CDBG-DR)  
Grant Number: B-13-US-22-0001**

From August 30 – September 3, 2021, this Office conducted remote monitoring of Community Development Block Grant – Disaster Recovery (CDBG-DR) program, in order to assess your organization's performance and compliance with applicable Federal requirements. Program performance was assessed through a review of operations, file documentation and interviews. The purpose of this letter is to transmit HUD's monitoring report, which provides the details of our review. HUD's review of these areas of program performance may result in the identification of Findings, Concerns, or exemplary practices.

A Finding is a deficiency in program performance based on a violation of a statutory or regulatory requirement. A Concern is a deficiency in program performance that is not based on a statutory or regulatory requirement but is brought to the grantee's attention. Corrective Actions to address the noncompliance are identified for all Findings. Recommended Corrective Actions are identified for Concerns. An exemplary practice is a noteworthy practice or activity being carried out by the grantee and may possibly be duplicated by another grantee.

The enclosed report contains no findings or concerns as a result of our review. If you disagree with any of HUD's determinations or conclusions in this monitoring letter, please address these issues in writing to this Department within thirty (30) days of the date of this letter. Your written communication should explain the reasons why you disagree, along with supporting evidence. The response should be sent to Cheryl S. Breaux, Director, Office of Community Planning and Development to the address listed below.

I would like to thank you and your staff for your professionalism and cooperation during the review. Jefferson Parish is carrying out valuable programs that are successfully supporting housing and community development activities. Irene H. Barbre, Senior CPD Representative, is available to discuss the results of this monitoring report or provide technical assistance, if requested, and can be reached at (504) 671-3012 or [irene.h.barbre@hud.gov](mailto:irene.h.barbre@hud.gov). All communication should be sent to the Department of Housing and Urban Development, Cheryl S. Breaux, Director, Office of Community Planning and Development, 500 Poydras Street, 9th Floor, New Orleans, LA 70130 and/or [Cheryl.S.Breaux@hud.gov](mailto:Cheryl.S.Breaux@hud.gov)

Sincerely,

Cheryl S. Breaux, Director  
Office of Community Planning and Development

Enclosures

**U.S. Department of Housing & Urban Development  
New Orleans Field Office - Louisiana**



**Monitoring Report**  
Community Development Block Grant  
Disaster Recovery (CDBG – DR)

**Jefferson Parish  
Louisiana**

**B-13-US-22-0001 - \$16,453,000**

Monitoring Dates: August 30 – September 3, 2021

## OVERVIEW

Monitoring is the principal means by which HUD ensures program effectiveness and management efficiency, and that programs are carried out in compliance with applicable laws and regulations. It assists grantees in improving their performance, developing or increasing capacity and augmenting their management and technical skills. Also, it provides a method for staying abreast of CPD-administered programs and technical areas within the communities that HUD programs serve. Monitoring assesses the quality of performance over time and promptly resolves the findings of audits and other reviews. In determining which grantees will be monitored, the Department uses a risk-based approach to rate grantees, programs and functions, including assessing the Department's exposure to fraud, waste and mismanagement. This process not only assists the Department in determining which grantees to monitor, but also identifies which programs and functions will be reviewed.

Specifics relating to this review are as follows:

Date(s) Monitoring Conducted: August 30 – September 3, 2021

Type of Monitoring: Remote Monitoring and Technical Assistance Review

HUD Reviewer(s): Irene Barbre, Senior CPD Representative

Grantee Staff and  
Other Participants: Nicole Fontenot, Director of Community Development  
Stephanie Brumfield, Assistance Director of Community Development  
Ariane Morgan, Accountant Consultant

Entrance Conference:  
Date: August 30, 2021  
Representatives: Irene H. Barbre, Senior CPD Representative  
Nicole Fontenot, Director of Community Development  
Stephanie Brumfield, Assistance Director of Community Development

Exit Conference:  
Date: September 3, 2021  
Representatives: Irene H. Barbre, Senior CPD Representative  
Nicole Fontenot, Director of Community Development

**Note:** Due to unforeseen and extenuating circumstances related to Hurricane Ida, Jefferson Parish CDBG-DR staff was unable to attend the entrance and/or exit conference.

## SUMMARY OF RESULTS AND CONCLUSIONS

The following areas were reviewed:

- Overall Management of CDBG Disaster Recovery Grants
- Infrastructure
- Financial Management

Exhibits from the *Community Planning and Development Monitoring Handbook 6509.2* were used to guide the review. They are available at:

[https://www.hud.gov/program\\_offices/administration/hudclips/handbooks/cpd/6509.2](https://www.hud.gov/program_offices/administration/hudclips/handbooks/cpd/6509.2).

## SCOPE OF REVIEW

HUD conducts management reviews, in conjunction with monitoring visits, to ensure that its programs are carried out efficiently, effectively, and in compliance with applicable laws, regulations, and established policies. These reviews are intended to assist grantees in improving performance, developing or increasing capacity, and augmenting management and technical skills. A management review is not limited to a one-time evaluation but is part of an ongoing process that assesses the quality of a grantee's performance over a period of time and requires effective communication and cooperation between Federal, State, and local partners.

From August 30 – September 3, 2021, HUD conducted a remote monitoring review of Jefferson Parish Department of Community Development's (JPCD) management of the Community Development Block Grant Disaster Recovery (CDBG-DR) supplemental appropriation. The Parish's designated entity to administer the CDBG-DR appropriation is the Department of Community Development. This report presents the results of the remote monitoring review and denotes when technical assistance was provided.

Jefferson Parish received a direct allocation of CDBG-DR funds under Public Law (P.L.) 113-2 in the amount of \$16,453,000 for recovery from Hurricane Isaac in 2013. The Action Plan associated with Public Law 113-2 has been approved, and Jefferson Parish is working to carry out its approved activities.

### Area Reviewed and Results

#### **I. Overall Grant Management**

Exhibit 6-1 was used to ensure that the grantee establishes and maintains sufficient control over its grant activities. The goals of grant management as follows:

To achieve disaster recovery and community development program goals;  
To efficiently and effectively manage the people and organizations carrying out grant activities; and  
To clearly document to HUD and to citizens how all funds will be, are, and were used.

Generally, the requirements for an Entitlement grantee are in the CDBG regulations at 24 CFR 570.300, 570.201, 570.506 and 570.208 and largely pertain to entitlement program choices and documentation of compliance. However, JP also operates its CDBG-DR program under waivers and alternative requirements



published in *Federal Register* Notices. The waivers and alternative requirements published in *Federal Register* Notices also introduce a requirement for internal audit and continuous quality assurance. HUD included a review of these elements in the overall management review.

### **Overall Grant Progress**

HUD staff reviewed overall progress of CDBG-DR program expenditures and assessed the Parish's capacity to implement the activities listed in their approved action plan. As of this monitoring visit, the Parish has five grant agreements totaling its grant award. Jefferson Parish has disbursed \$11,372,074.32 or approximately 69% of its total allocation. The Parish has developed a public website in accordance with the statutory requirement to maintain comprehensive websites regarding all assisted disaster recovery activities with the funds and include details of all contracts and ongoing procurement policies.

The following table is a budget summary of the Parish's CDBG-DR programs for its Round 4 Extension and Round 5 activities as per DRGR at the time of the remote monitoring visit.

**Table 1: Jefferson Parish's CDBG-DR Programs**

Program/Activity	Budget Amount
R4 – Infrastructure (Extended)	\$41,499
R5 – Administration	\$88,280
R5 – Housing	\$4,012,636
R5 – Infrastructure	\$938,510

### **Staff Capacity**

The JPCD is the designated governmental entity responsible for implementing the B-13-US-22-0001 grant for Isaac Recovery. While this is the first CDBG-DR grant that Jefferson Parish has administered as a direct recipient of HUD disaster recovery funds, the Parish was a sub-grantee of the State of Louisiana for Hurricane Katrina Recovery's CDBG-DR appropriation. Additionally, the Community Development Department has experience working with the CDBG annual appropriation as an Entitlement Community.

### **Compliance of P.L. 113-2 Requirements**

#### **Website Maintenance**

HUD commends Jefferson Parish for their efforts to ensure compliance with the specific requirements of the P.L. 113-2 appropriation. The Parish's CDBG-DR Policies and Procedures Manual addresses matters required by the March 5, 2013 *Federal Register* Notice such as procurement procedures, prevention of duplication of benefits, procedures to detect fraud, waste, and abuse of funds, management of program income and monitoring. Jefferson Parish's information on this program is accessible under JPCD's website under the section for Disaster Recovery. This website is public, and the Parish updates it continually. Jefferson Parish's Disaster Recovery website resources are in accordance with the statutory requirement to maintain a comprehensive website regarding all disaster recovery activities assisted with these funds and include details of all contracts and ongoing procurement policies.

**There were no findings or concerns in this area.**

## **II. Review of Infrastructure**

Exhibit 6-4 was used to ensure Infrastructure activities carried out with CDBG-DR funds. Generally, infrastructure activities are projects that involve the rehabilitation or construction of public facilities or public improvements. In some cases, the facilities or improvements may be designed to accomplish specific objectives related to critical infrastructure sectors (such as energy, communications, water and wastewater systems, transportation, and/or flood control).

JPCD is responsible for the direct administration of the activities in collaboration with the Consolidated Sewerage District No. 1 (JP Sewerage Department) through an interagency memorandum and with the Town of Jean Lafitte through a governmental agreement.

Emergency Pump Outs (EPOs) will be installed or current EPOs will be upgraded on the lift stations so that temporary pumps can flow through the lift station. An EPO is a small modification which can be placed on the piping of the lift station and allow for quick connection to a temporary backup pump that can be delivered to the station. If a lift station is not equipped with an EPO, the only method of removing wastewater from the station is through the use of vacuum trucks which are inefficient and labor intensive.

Through the Drainage Improvement Program, the Parish works directly with the Drainage Department and local municipalities such as the Town of Jean Lafitte, to address critical drainage infrastructure needs as a result of Hurricane Isaac. The Program consists of the design and implementation of critical drainage improvements on the west bank of Jefferson Parish including the areas heavily impacted by Hurricane Isaac such as Crown Point, Barataria, and the Town of Jean Lafitte.

HUD determined that the program files included in the review were well-organized and the programs contain clear policies and procedures for program administration. Also, the Parish's disaster recovery policies and procedures manual can be located on JPCD's website under the section for Disaster Recovery. HUD commends the Parish for maintaining its website, because it is in compliance with the Federal Register Notice (78 FR 14329) public website requirements. The Parish's website includes policies and procedures, all executed CDBG-DR agreements, action plans and action amendments, disaster recovery projects, quarterly performance reports, citizen participation requirements, contracts and contractors, and Federal grant requirements.

**There were no findings or concerns in this area of this review.**

## **III. Review of Financial Management and Audits**

Exhibit 34-1a is designed to monitor a non-Federal entity's compliance with requirements in Subparts D and F of 2 CFR part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, except for questions related to Cost Allowability, Procurement, and Equipment, which are covered in other Exhibits in this Chapter.

The purpose of the Financial Management and Audits review was to determine if adequate controls are in place by the Jefferson Parish Community Development Office to administer its CDBG-DR funds. The Parish's financial management systems, internal controls, financial reporting, and annual audit reports were

reviewed to determine that adequate controls and procedures are in place for compliance with federal regulations.

### **Overall Financial Management**

HUD staff reviewed overall progress of CDBG-DR program expenditures and at the time of the monitoring visit, the Parish has five grant agreements totaling its total grant award and is fully budgeted at \$16,453,000. The Parish has disbursed \$11,372,074.32 or approximately 69% its total allocation.

The Consolidated Appropriations Act, 2021, enacted on December 2, 2020, provides all grantees under the Act with one additional year for the expenditure of these CDBG-DR funds. Accordingly, the Department is revising the period of performance for this grant (B-13-US-22-0001) to require the expenditure of all grant funds by September 30, 2023. Jefferson Parish DCD provided a copy of this digitally letter signed and dated on April 13, 2021 from Kevin J. Bush, Deputy Assistant Secretary for Grant Programs to extend this grant of September 30, 2023.

The following table is a current budget summary of the Parish's CDBG-DR programs for its Round 4 Extension and Round 5 extended activities.

**Table 1: Jefferson Parish's CDBG-DR Programs**

Program/Activity	Budget Amount
R4 – Infrastructure (Extended)	\$41,499
R5 – Administration	\$88,280
R5 – Housing	\$4,012,636
R5 – Infrastructure	\$938,510

HUD staff reviewed the Parish's current CDBG-DR Policies and Procedures Manual, version 5.0 to ensure that adequate financial policies and procedures are in place to comply with the Parish's CDBG-DR program. The Parish's Policies and Procedures Manual detailed the Parish's financial procedures regarding receipt of and expending the Parish's federal awards. A review of the manual confirms that the Parish is following its own policies and procedures as it implements this grant program.

HUD staff selected a sample voucher for review from the Parish's Drainage (Jean Lafitte) project. The file contained adequate supporting documentation, including, invoices, purchase orders and receipts.

### **Internal Controls**

Based on HUD's staff review of written procedures, organizational charts, payment and financial reporting for Jefferson Parish, the Parish has provided assurance that transactions and events are documented and recorded.

### **Internal Audit Requirements**

The specific requirements relative to the internal audit requirements are contained on page 14329 in paragraph (6) and page 14334 in paragraph (10) of the March 5, 2013 Federal Register Notice.

Furthermore, this requirement is covered in Section VI. Procedures to Detect Fraud, Waste, and Abuse of Funds in the Certifications of proficient controls, processes and procedures that the Parish executed prior to submission of its P.L. 113-2 Action Plan. A grantee's internal audit function must report independently of the grantee's organization designated to administer the CDBG-DR award. The internal audit function must be included in the grantee's written monitoring standards and procedures in sufficient detail to ensure program requirements, reaffirm its role in detecting fraud, waste, and abuse, and determine the frequency of monitoring. The monitoring should be implemented in accordance with the grantee's written policies and procedures.

Based on this monitoring review of Jefferson Parish Internal Audit Report #2020-01, release date of February 14, 2020 is reporting JP Internal Audit Report #2019-006 the five findings are fully implemented.

#### **Audit Requirements**

Jefferson Parish expended a total of \$60,432,143 of federal funds per the Parish's FY19 CAFR/Single Audit report. The Parish is subject to 2 CFR 200, Subpart F, Audit Requirements of the Office of Management and Budget (OMB) federal regulations. The audit report dated June 30, 2020, did not identify any material weaknesses, significant deficiencies or findings.

**As a result of the above items reviewed, there were no financial management concerns or findings identified during this monitoring review.**

# ATTACHMENT H

## DISASTER RELIEF WEBSITE – QUALITATIVE TESTING OF INFORMATION POSTED

Section	Title	Description	Previous Results: IA 2019-006		Current Results: IA 2022-004	
			Comply? Yes/No	Previous IA Comments	Comply? Yes/No	Current IA Comments
2.2.11	Initial Action Plan	The Initial Action Plan will be posted to the Disaster Recovery website and made available for the public's review in accordance with federal regulations.	Yes	No exceptions noted.	Yes	No exceptions noted.
2.2.12	Amendments	Substantial amendments to the Initial Action Plan (i.e. those that result in a change in program benefit or eligibility criteria, the allocation or re-allocation of more than \$1 million, or the addition or deletion of an activity) will be posted to the Disaster Recovery website and made available for the public's review in accordance with federal regulations.	Yes	No exceptions noted.	Yes	No exceptions noted.
2.2.13	Master Action Plan	The Parish will maintain a Master Action Plan that will serve as a single point of reference with regards to its plans for utilizing the CDBG-DR appropriation. The Master Action Plan will incorporate all amendments and will be made available to the public via JPOCD disaster recovery website.	Yes	No exceptions noted.	Yes	No exceptions noted.
2.2.14	Public Comments	In accordance with federal regulations and in the interest of ensuring that the public is afforded ample opportunities to provide feedback to JPOCD on its plans for the recovery effort, the Parish will make available multiple methods by which public comments can be submitted: (Email address for a JPOCD IF ax number for the JPOCD Office (Mailing address for the JPOCD Office (In-person at any public hearing. The website will clearly identify the individual serving as the primary point of contact for all public comment related communications.	No	- Public Comment contact information included an email addresses, mailing addresses and phone numbers; however, did not include a fax number (specific to the Public Comments portion of the website) as per the policy. - Additionally, the Director contact information needs to be updated to reflect recent changes in personnel. - Internal Audit suggests that "City of Jefferson" be changed to "Parish of Jefferson" as a more accurate descriptions.	Yes	No exceptions noted.
2.2.15	Link to Public Notices	Links to HUD's webpage containing all of the applicable Public Laws, Federal Register Notices, and other related materials will be included in the Disaster Recovery Website.	Yes	No exceptions noted.	Yes	No exceptions noted.
2.2.2.1	Quarterly Performance Reports	Quarterly Performance Reports should be posted on the website subsequent to submission to HUD, by the 30th of the month following the end of a quarter.	No	- The IQ 2019 report is posted under a duplicate header of "2018." - The 2Q 2016 report is missing. - The link to the 2Q 2016 report displays 3Q2016. - The link to the 3Q 2016 report displays 4Q2016. - The last quarterly report approved by HUD was 4Q2016. 2017, 2018, and 2019 reports are pending approval.	No	- The 2Q 2016 report is missing. - The link to the 2Q 2016 report displays 3Q2016. - Eight (8) Quarterly Performance Reports were posted to the website after commencement of this audit. (2,3,4 Q of 2020; 1-4 Q of 2021, 1Q of 2022)
2.2.3	Website Maintenance	The Disaster Recovery Manager and the Community Development Director directs and supervises the content of the website. The Disaster Recovery Manager develops the narrative and visual content and is responsible for working with Jefferson Parish IT department to update the website, usually on a quarterly basis.	No	Version 3.0 of the Disaster Recovery Policies and Procedures Manual was posted on the website, instead of the most current Version which was 4.0 as of the timing of this audit.	No	- Disaster Recovery Policies and Procedures Manual, Version 5.0, August 2019 was posted as of 04/18/2022. Version 6.0, November 2021 was posted after the commencement of this audit. - The Website Log which highlights web changes was last updated on 11/3/2020.

■ Policy verbiage remained the same from the previous audit (IA2019-006).

## ATTACHMENT 1

### AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

#### ATTESTATION:

Internal Audit Report #2022-004 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA  
DIRECTOR OF INTERNAL AUDIT



**Jefferson  
Parish**  
State of Louisiana



## ATTACHMENT #2

### RESPONSE FROM PARISH ADMINISTRATION



## JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG  
PARISH PRESIDENT

July 18, 2022

**Via Electronic Mail**

Tara Hazelbaker, Director  
Internal Audit Department  
Joseph S. Yenni Building  
1221 Elmwood Park Blvd., Suite 306  
Jefferson, LA 70123

RE: Internal Audit Report #2022-004  
Community Development Block Grant-Hurricane Isaac HUD Disaster Recovery  
Grant (Follow-Up)

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2022-004 Community Development Block Grant-Hurricane Isaac HUD Disaster Recovery Grant (Follow-Up) ("Report"), received by the Administration on June 2, 2022.

The Report contains five (5) "Recommendations" each of which is addressed below.

**Recommendation: 1.** Internal Audit recommends continual monitoring of the expenditure deadline in relation to the spend-down rate.

**Response:** Community Development will continue to monitor expenditure deadlines to stay in compliance with spending deadlines and will provide information regarding the status of spending in every Quarterly Dashboard Report.

**Recommendation: 2.** Internal Audit recommends reinstatement of Quarterly Dashboard Reports to monitor funding requirements and other operational aspects.

**Response:** Community Development will reinstitute issuing reports on HUD Disaster Recovery allocations on a quarterly basis beginning with 2d Quarter 2022.

**Recommendation: 3.** Internal Audit recommends that Version 6.0 of the Department of Community Development Disaster Recovery Funding Policies and Procedures issued in November 2021 be changed to include updated language per Jefferson Parish Ordinance number 26063, adopted on September 16, 2020.

**Response:** Community Development has updated Disaster Recovery Funding Policies and Procedures as suggested to align with Parish Ordinance.

**Recommendation: 4.** There is no recommendation resulting from this area of analysis. - Previous Finding Resolved.

**Recommendation: 5.** The Department of Community Development should ensure consistency in website maintenance so that information posted on the Disaster Relief website is timely, accurate, comprehensive, and according to current policies and procedures.

**Response:** Community Development has updated the Disaster Relief website and has assigned a staff member to update the content quarterly, as needed.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng  
Parish President

cc: Honorable Ricky Templet, Councilman at Large, Div. A  
Honorable Scott Walker, Councilman at Large, Div. B  
Honorable Marion Edwards, Councilman, Dist. 1  
Honorable Deano Bonano, Councilman, Dist. 2  
Honorable Byron Lee, Councilman, Dist. 3  
Honorable Dominick Impastato, Councilman, Dist. 4  
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5

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