

4-04

**HOUSING AUTHORITY OF
THE CITY OF VILLE PLATTE**
Ville Platte, LA

AGREED-UPON PROCEDURES

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-8-04



(A Corporation of Certified Public Accountants)

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the board members
Housing Authority of the City of Ville Platte
Ville Platte, Louisiana

Dear Members:

We have performed the procedures enumerated below, which were agreed to by the Housing Authority of the City of Ville Platte, solely to assist you with respect to minutes and cash disbursements of the Housing Authority of the City of Ville Platte that relate to activities of Alternative Living Solutions, Inc. during the years ended June 30, 2001, 2002 and 2003 and with certain cash disbursements through December 31, 2003. Management is responsible for the Housing Authority of the City of Ville Platte's minutes and cash disbursement records relating to Alternative Living Solutions, Inc. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

MINUTES

Procedure I:

Obtain the minutes of the board meetings held from July 1, 2000 through June 30, 2003.

Finding:

We were provided the minutes for the board meetings held from July 1, 2000 through June 30, 2003, no exceptions noted.

Procedure II:

Read and summarize any discussions and activities authorized by the Board regarding Alternative Living Solutions, Inc.

Finding:

A summary of the Board's discussions relating to Alternative Living Solutions, Inc. is presented as Attachment "A".

Eugene H. Darnall, CPA, Retired 1990
Paula D. Bihm, CPA, Deceased 2002

E. Larry Sikes, CPA, CVA, CFP™
Danny P. Frederick, CPA
Clayton E. Darnall, CPA, CVA
Eugene H. Darnall, III, CPA
Stephanie M. HigginBotham, CPA
John P. Armato, CPA
Jennifer S. Ziegler, CPA, CFP™
Chris A. Miller, CPA, CVA
Stephen R. Dischler, MBA, CPA
Steven G. Moosa, CPA

Erich G. Loewer, Jr. CPA, CVA

Kathleen T. Darnall, CPA
Erich G. Loewer, III, MTX, CPA
Tamera T. Landry, CPA
Raegan D. Maggio, CPA
Julie Templet DeVillier, CPA
Barbara A. Clark, CPA
Lauren F. Verrett, CPA
Michelle B. Borrello, CPA
Jeremy C. Meaux, CPA
Kevin S. Young, CPA
Barbara Ann Watts, CPA
Adam J. Curry, CPA

Member of:

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

CASH DISBURSEMENTS

Procedure III:

Obtain the monthly bank statements of the operating and capital accounts for the three years ending June 30, 2003 and performed the following:

- a. Obtained documentation to support debit and other withdrawal types.

Finding:

No transactions were noted of this nature requiring further consideration.

- b. Identify vendors for checks issued and subsequently cleared the bank account.

Finding:

We scanned all cancelled checks returned with the monthly bank statements and ensured we had the cancelled check for every check which cleared the bank account. Grant Soileau, the Acting Executive Director, review the cancelled checks with us to determine which checks we would obtain supporting documentation and examine as to the nature and purpose of the expenditure. A total of 165 checks were selected and are summarized in Attachment "B".

- c. Requested Housing Authority personnel to locate and present supporting documentation for checks identified in step b. above.

Finding:

We were provided canceled checks and/or check stubs for all of the checks selected, however we were only provided the appropriate supporting documentation for seventy-four (74) of the checks selected. For the remaining checks, were able to identify the nature of the expense based on the check remittance, when available. See Attachment "B" for a summary of our findings.

Procedure IV:

Requested a transaction listing of cash disbursements paid from the operating and capital bank accounts to the following vendors:

Alternative Living Solutions	Alex Chapman
Davidson, Meaux, Sonnier & McElligott	Internal Revenue Service
Omero Services, Inc.	Psychaud & Associates
Ville Platte Gazette	

Finding:

The computer system would not facilitate the printing of a cash disbursements listing that would facilitate the above procedure. Therefore, we inspected all cancelled checks obtained with the respective bank statements for the relative periods and noted the sequential order of checks issued.

Procedure V:

Select cash disbursements paid to vendors listed above and perform the following:

- a. Obtain a copy of the cancelled checks.
- b. Agree amount and payee to supporting documentation.
- c. Determine nature of expenditure based on supporting documentation.

Finding:

As mentioned in the finding of Procedure III, part c., we were only provided supporting documentation for a certain number of the disbursements selected which are summarized in Attachment "B".

SUMMARY

We identified disbursements associated with the activities of Alternative Living Solutions, Inc. totaling \$16,335. However, as mentioned previously, invoices were not provided for a significant number of disbursements selected as summarized in Attachment "B" and we were unable to identify if in fact those expenditures were related to activities of Alternative Living Solutions, Inc..

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members of Housing Authority of the City of Ville Platte and is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 28, 2004

SUMMARY OF MINUTES

July 11, 2000 -

Commissioners: Kenneth Webb, Sr. – Chairman Emma Harris
 James Carroll Fontenot Donald Anderson
 Patrick Thomas

Commissioner Anderson inquired of the duties of the commissioner and a discussion was held in regards to the basic obligations and/or duties of a commissioner.

Commissioner Anderson brought before the Board the status of the investigation of the situation by the Executive Director, Paul Ortego. Discussion held.

August 1, 2000 -

No board meeting was held during the month.

September 5, 2000 -

No board meeting was held during the month.

October 3, 2000 -

Proposals to establish a non-profit organization were presented:

Psychaud & Associates	\$2,580
Management Resource Group	\$4,750

Commissioner Harris requested that someone come before the Board to explain the Non-Profit Organization and its purpose in detail. The Board authorized the Executive Director to set up an appointment with someone and report back to the Board.

The Board went into executive session called by Chairman Webb.

November 7, 2000 -

No board meeting was held during the month.

December 5, 2000 -

The Board approved the hiring of the firm Psychaud & Associates as the Agency Plan Coordinator.

December 5, 2000 (continued) -

Three bids were requested for proposals to assist the Board with establishing a non-profit organization:

Mr. Orin Smith – was unable to perform services requested.
Peychaud & Associates
Management Resource Group, Inc.

After discussions, the Board approved the proposal and hiring of Peychaud & Associates to establish a non-profit organization for the Housing Authority.

January 2, 2001 -

No board meeting was held during the month.

February 6, 2001 -

Approved hiring Peychaud & Associates to prepare the following:

2000 Capital Fund	\$ 11,310
2000 Agency Plan	6,786
2000 PHDEP Evaluation	6,000

Board approved Paul Ortego as contracting officer for the 2000 Capital Funding.

March 6, 2001 -

No board meeting was held on this scheduled date.

March 15, 2001 -

The Executive Director, upon recommendation of Peychaud & Associates, brought the following matters to the board regarding the creation of a non-profit organization:

- Stressed the urgency to get the necessary information to the consultant as soon as possible in order to meet the next funding cycle.
- Approve the members to serve on the Board of the non-profit organization as the same Board of Commissioners of the Housing Authority of the City of Ville Platte with Kenneth Webb, Sr. and James Fontenot serving as President and Vice-President, respectively. In addition, at the recommendation of the consulting firm, a representative from a financial institution should also be on the Board. The commissioners recommended Michael Rhodes, President of Hancock Bank serve on the Board.
- The name of the Non-Profit Organization shall be "ALI" (Alternative Living Incorporated)

April 3, 2001 -

No board meeting was held during the month.

May 2, 2001 -

The Executive Director introduced Marie L. Vidrine as the newly appointed Board Member.

The Executive director informed the Board that the name of the Non-Profit Corporation will change from Alternative Living Incorporated to Alternative Living Solutions Incorporated (ALS) due to the first name was not available at the Secretary of State's office.

June 5, 2001 -

The By-Laws of ALS presented for discussion were approved at the previous meeting and is now being presented to the Board for ratification. Motion carried and approved that the By-laws of ALS be ratified.

The Board went into executive session called by Commissioner Anderson.

July 10, 2001 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

August 2001 -

No board meeting was held during the month.

September 4, 2001 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

October 23, 2001 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

November 6, 2001 -

No board meeting was held during the month.

December 11, 2001 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

January 8, 2002 -

No board meeting was held during the month.

February 5, 2002 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

March 5, 2002 -

No quorum.

April 2, 2002 -

No quorum.

May 7, 2002 -

The Board approved Peychaud & Associates to prepare Market Analysis Study for \$1,200.

The Board approved Peychaud & Associates to prepare Procurement Policy for \$600.

June 4, 2002 -

No board meeting was held during the month.

July 2, 2002 -

The Board approved Peychaud & Associates as coordinator for the Capital Fund 2002 and the Agency Plan.

August 6, 2002 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

September 3, 2002 -

No board meeting was held during the month.

October 1, 2002 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

November 5, 2002

No business discussed and documented regarding the Non-Profit Organization "ALS".

December 10, 2002 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

January 7, 2003 -

No board meeting was held during the month.

February 12, 2003 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

March 5, 2002 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

April 1, 2003 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

May 13, 2003 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

June 3, 2003 -

No business discussed and documented regarding the Non-Profit Organization "ALS".

Housing Authority of the City of Ville Platte
 Agreed Upon Procedures
 Disbursements Test

Expense associated with
 Alternative Living
 Solutions, Inc.

Check Date	Payee	Check Number	Amount	Description/Purpose	Agreed to Support	Explanation	Amount
09/15/00	Alex D. Chapman	2597	40.00	Conference w/ Paul regarding bind on vehicle	Y		
11/15/00	Alex D. Chapman	2806	1,160.00	Legal - phone conference regarding Ella Leday	Y		
02/28/01	Alex D. Chapman	3145	20.00	Legal - phone conference regarding Erica Gallow	Y		
05/15/01	Alex D. Chapman	3460	20.00	Legal - phone conference regarding residents	Y		
08/15/01	Alex D. Chapman	3790	80.00	Legal - phone conference regarding fence removal	Y		
09/15/01	Alex D. Chapman	3908	200.00	Legal - phone conference regarding Ella Leday	Y		
10/26/01	Alex D. Chapman	4073	160.00	Legal - phone conference w/ Paul and Julia	Y		
12/15/01	Alex D. Chapman	4416	340.00	Legal - phone conference w/ George Fisher	Y		
03/15/02	Alex D. Chapman	4801	20.00	Legal - phone conference w/ Paul and Julia	Y		
03/30/02	Alex D. Chapman	4888	260.00	Legal - phone conference regarding Ella Leday	Y		
12/30/02	Alex D. Chapman	5983	167.90	Legal - phone conference regarding Ella Leday	Y		
12/30/03	Alex D. Chapman	7505	290.00	Legal expense	Y		
12/23/03	Alex D. Chapman	7514	120.00	Legal expense	Y		
08/15/02	Alex D. Chapman	5441	520.00	N/A	N		
06/26/03	Alex D. Chapman	6700	520.00	N/A	N		
05/30/01	Daily World	3527	173.88	Advertisement for security administrator	Y		
02/28/01	Harcourt Brace	3159	236.91	Steck Vaughn publication	Y		
08/03/00	IRS	2465	1,051.33	Penalty for required T T&L filing change to semi-monthly	N		
06/20/01	IRS	3604	260.92	Form 941 penalty for quarter ending 6-30-00	N		
07/03/01	IRS	3648	27.71	Tax deficiency payment	N		
10/08/03	IRS	7161	2,854.06	N/A	N		
03/15/01	John K. Vidrine, CPA	3213	480.00	N/A	N		
01/15/03	KVPI AM/FM\	6015	40.00	Broadcast greetings	Y		
01/11/02	Nan McKay & Assoc.	1030	2,475.00	Reg. for seminar (Grant, James, & Curtis)	N		
09/15/03	Nan McKay	7054	423.00	Performance tools	Y		
09/30/02	Omero Services, Inc.	5633	518.50	Paint & Primer supplies	Y		

Housing Authority of the City of Ville Platte
 Agreed Upon Procedures
 Disbursements Test

Expense associated with
 Alternative Living
 Solutions, Inc.

Check Date	Payee	Check Number	Amount	Description/Purpose	Agreed to Support	Explanation	Amount
06/30/00	Peychaud & Assoc.	2330	2,000.00	98 Modernization & '99 Capital project & PHDEP Evaluation	Y		
07/21/00	Peychaud & Assoc.	1014	500.00	1999 PHDEP Evaluation services	Y		
07/21/00	Peychaud & Assoc.	2421	1,500.00	98 Modernization & '99 Capital project	Y		
08/31/00	Peychaud & Assoc.	2588	1,500.00	98 Modernization & PHDEP Evaluation	Y		
10/15/00	Peychaud & Assoc.	2726	500.00	1999 PHDEP Evaluation services	Y		
11/02/00	Peychaud & Assoc.	2787	700.00	1999 PHDEP Evaluation services	Y		
11/30/00	Peychaud & Assoc.	2881	700.00	1999 PHDEP Evaluation services	Y		
01/04/01	Peychaud & Assoc.	2980	700.00	1999 PHDEP Evaluation services	Y		
02/01/01	Peychaud & Assoc.	1043	3,132.00	98 Modernization & '99 Capital project	Y		
02/01/01	Peychaud & Assoc.	3077	700.00	1999 PHDEP Evaluation services	Y		
03/01/01	Peychaud & Assoc.	3187	700.00	1999 PHDEP Evaluation services	Y		
09/27/01	Peychaud & Assoc.	3977	2,858.00	2000 PHDEP, Annual plan, & Capital services	Y		
10/25/01	Peychaud & Assoc.	4058	2,858.00	2000 PHDEP, Annual plan, & Capital services	Y		
12/20/01	Peychaud & Assoc.	4460	2,858.00	2000 PHDEP, Annual plan, & Capital services	Y		
08/29/02	Janard Peychaud	1017	1,700.00	2001 CFP Coordinator	Y		
08/29/02	Janard Peychaud	1052	2,008.00	2000 Agency plan & Coordinator	Y		
08/29/02	Peychaud & Assoc.	5521	1,277.00	2000 & 2001 PHDEP	Y		
10/17/02	Janard Peychaud	1020	2,200.00	2001 CFP Coordinator & 2000 Agency Plan	Y		
12/16/02	Peychaud & Assoc.	0002	2,000.00	2002 CFP Coordinator	Y		
12/16/02	Peychaud & Assoc.	1025	1,700.00	2001 CFP Coordinator	Y		
12/16/02	Janard Peychaud	1058	2,008.00	2000 CFP Coordinator & Agency plan	Y		
12/16/02	Peychaud & Assoc.	5953	1,277.00	2000 & 2001 PHDEP	Y		
02/06/03	Peychaud & Assoc.	1028	3,369.28	2001 CFP Coordinator	Y		
02/06/03	Peychaud & Assoc.	1061	338.72	2000 CFP Coordinator	Y		
02/06/03	Peychaud & Assoc.	6124	1,277.00	2000 & 2001 PHDEP	Y		
03/06/03	Peychaud & Assoc.	1001	1,208.00	2002 CFP Coordinator	Y		
03/06/03	Peychaud & Assoc.	6230	1,277.00	2000 & 2001 PHDEP	Y		
08/28/03	Peychaud & Assoc.	1010	1,208.00	2002 CFP Coordinator & Agency plan	Y		
08/28/03	Peychaud & Assoc.	1042	3,500.00	2001 CFP Coordinator	Y		
08/28/03	Peychaud & Assoc.	7016	1,277.00	2000 & 2001 PHDEP	Y		

Housing Authority of the City of Ville Platte
 Agreed Upon Procedures
 Disbursements Test

Check Date	Payee	Check Number	Amount	Description/Purpose	Agreed to Support	Expense associated with	
						Explanation	Amount
10/20/03	Janard Peychaud	1045	2,500.00	2001 CFP Coordinator	Y		
10/20/03	Peychaud & Assoc.	7216	1,277.00	CFP 2001 & 2002 Coordinator & PHDEP 2001 Monitor	Y		
10/23/03	Peychaud & Assoc.	7223	1,300.00	Energy audit & Utility policy	Y		
03/30/01	Peychaud & Assoc.	3336	700.00	1999 PHDEP Evaluation services	N		
03/30/01	Peychaud & Assoc.	3338	3,256.50	1998 CIAP, Annual plan, & 2000 Capital fund services	N		
04/26/01	Peychaud & Assoc.	3403	2,858.00	2000 PHDEP, Annual plan, & Capital services	N		
05/29/01	Peychaud & Assoc.	3517	2,858.00	2000 PHDEP, Annual plan, & Capital services	N		
06/28/01	Peychaud & Assoc.	3647	2,858.00	2000 PHDEP, Annual plan, & Capital services	N		
08/02/01	Peychaud & Assoc.	3749	2,858.00	2000 PHDEP, Annual plan, & Capital services	N		
08/29/01	Peychaud & Assoc.	7513	2,858.00	2000 PHDEP, Annual plan, & Capital services	N		
11/29/01	Peychaud & Assoc.	4377	2,858.00	2000 PHDEP, Annual plan, & Capital services	N		
01/31/02	Janard Peychaud	1036	2,358.00	2000 Capital	N		
01/31/02	Peychaud & Assoc.	4632	500.00	N/A	N		
02/28/02	Peychaud & Assoc.	1043	2,008.00	2000 Agency plan & Capital fund coordinator	N		
02/28/02	Peychaud & Assoc.	4768	1,277.00	2000 & 2001 PHDEP	N		
03/28/02	Peychaud & Assoc.	1044	2,758.00	2000 Agency plan & Capital fund coordinator	N		
03/28/02	Peychaud & Assoc.	4909	1,277.00	2000 & 2001 PHDEP	N		
04/25/02	Peychaud & Assoc.	1047	3,708.00	2000 Agency plan & Capital fund coordinator	N		
04/25/02	Peychaud & Assoc.	5011	1,277.00	Drug program-expenses	N		
05/31/02	Janard Peychaud	1008	1,700.00	2001 Capital fund services	N		
05/31/02	Janard Peychaud	1048	2,008.00	2000 Agency plan & Capital fund coordinator	N		
05/31/02	Peychaud & Assoc.	5160	1,277.00	2000 & 2001 PHDEP	N		
06/27/02	Peychaud & Assoc.	1010	2,300.00	2001 Capital	N		
06/27/02	Peychaud & Assoc.	1049	2,708.00	N/A	N		
06/27/02	Peychaud & Assoc.	5264	1,277.00	2001 & 2002 PHDEP	N		
07/17/02	Janard Peychaud	1014	1,700.00	2001 Capital fund services	N		
07/17/02	Janard Peychaud	1050	2,008.00	2000 Agency plan & Capital fund coordinator	N		
07/18/02	Peychaud & Assoc.	5344	1,277.00	PHDEP program	N		
09/27/02	Janard Peychaud	1019	1,700.00	2001 CFP Coordinator	N		
09/27/02	Peychaud & Assoc.	5646	1,277.00	2000 & 2001 PHDEP	N		

Housing Authority of the City of Ville Platte
 Agreed Upon Procedures
 Disbursements Test

Check Date	Payee	Check Number	Amount	Description/Purpose	Agreed to Support	Expense associated with	
						Explanation	Amount
10/17/02	Janard Peychaud	1056	2,508.00	Agency plan & Coordinator	N		
10/17/02	Peychaud & Assoc.	5723	2,477.00	2000 & 2001 PHDEP & Market Analysis	N		
10/27/02	Janard Peychaud	1053	2,008.00	Agency plan & Coordinator	N		
11/14/02	Janard Peychaud	1023	1,700.00	2001 CFP Coordinator	N		
11/14/02	Janard Peychaud	1057	2,008.00	Agency plan & Coordinator	N		
11/14/02	Peychaud & Assoc.	5843	1,277.00	2000 & 2001 PHDEP	N		
01/16/03	Janard Peychaud	1026	2,200.00	CFP Coordinator	N		
01/16/03	Janard Peychaud	1059	2,008.00	CFP Coordinator	N		
01/16/03	Janard Peychaud	6062	777.00	PHDEP 2001	N		
03/06/03	Janard Peychaud	1027	2,500.00	Coordinator	N		
03/06/03	Peychaud & Assoc.	1062	2,450.00	Coordinator	N		
04/03/03	Janard Peychaud	1003	1,208.00	Coordinator	N		
04/03/03	Janard Peychaud	1030	3,500.00	2001 Coordinator & Agency plans	N		
04/03/03	Peychaud & Assoc.	6344	1,277.00	2001 Drug grant	N		
05/01/03	Peychaud & Assoc.	1005	1,208.00	Coordinator	N		
05/01/03	Peychaud & Assoc.	1032	2,500.00	Coordinator	N		
05/01/03	Peychaud & Assoc.	6457	1,277.00	2001 PHDEP	N		
05/29/03	Janard Peychaud	1006	1,208.00	Coordinator	N		
05/29/03	Janard Peychaud	1034	2,500.00	Coordinator	N		
05/29/03	Peychaud & Assoc.	6578	1,277.00	2001 PHDEP	N		
06/24/03	Peychaud & Assoc.	1009	1,208.00	Coordinator	N		
06/24/03	Peychaud & Assoc.	1039	3,500.00	Coordinator	N		
06/26/03	Peychaud & Assoc.	1008	1,208.00	Coordinator	N		
06/26/03	Peychaud & Assoc.	1035	2,500.00	Coordinator	N		
06/26/03	Peychaud & Assoc.	6698	1,277.00	2001 PHDEP	N		
07/24/03	Peychaud & Assoc.	6819	1,277.00	2001 PHDEP	N		
09/18/03	Janard Peychaud	1011	1,208.00	Coordinator	N		
09/18/03	Janard Peychaud	1044	2,500.00	Coordinator	N		
09/18/03	Peychaud & Assoc.	7092	1,277.00	2001 PHDEP	N		
09/18/03	Peychaud & Assoc.	7093	633.00	Staff Training	N		
11/10/03	Janard Peychaud	1014	1,208.00	N/A	N		

Housing Authority of the City of Ville Platte
 Agreed Upon Procedures
 Disbursements Test

Check Date	Payee	Check Number	Amount	Description/Purpose	Expense associated with	
					Agreed to Support	Solutions, Inc. Explanation Amount
11/10/03	Psychaud & Assoc.	7280	407.95	2001 Capital Funding	N	
11/10/03	Psychaud & Assoc.	7281	1,277.00	2001 PHDEP	N	
11/10/03	Psychaud & Assoc.	7284	2,092.05	N/A	N	
12/04/03	Janard Psychaud	1015	1,208.00	N/A	N	
12/04/03	Janard Psychaud	1048	2,500.00	N/A	N	
12/04/03	Psychaud & Assoc.	7426	1,277.00	N/A	N	
12/22/03	Janard Psychaud	1016	1,208.00	N/A	N	
12/22/03	Janard Psychaud	1050	1,000.00	N/A	N	
12/22/03	Psychaud & Assoc.	7487	1,277.00	N/A	N	
12/22/03	Psychaud & Assoc.	7489	1,500.00	N/A	N	
07/30/00	Ville Platte Gazette	2442	86.58	Advertisement	Y	
11/15/00	Ville Platte Gazette	2832	29.30	Advertisement	Y	
03/15/01	Ville Platte Gazette	3210	70.00	Advertisement	Y	
03/30/01	Ville Platte Gazette	3320	77.00	Renewal of Gazette	Y	
08/15/01	Ville Platte Gazette	3830	270.00	Advertisements for bids	Y	
10/15/01	Ville Platte Gazette	4019	48.90	Advertisements for laborers	Y	
06/15/02	Ville Platte Gazette	5191	100.00	Bids/1996 Snapper Riding Mower	Y	
12/15/02	Ville Platte Gazette	5943	182.25	Advertisements	Y	
04/30/03	Ville Platte Gazette	6406	74.00	Renewal of Gazette	Y	
10/20/03	Ville Platte Gazette	7217	55.00	Publications	Y	
11/15/03	Ville Platte Gazette	7305	130.00	Advertisement- Dodge Ram for sale	Y	
03/06/03	Ville Platte Gazette	1002	410.00	N/A	N	
05/10/02	Ville Platte Gazette	1007	40.00	Notice Annual Plan	N	
07/19/01	Ville Platte Gazette	1015	895.00	N/A	N	
08/29/00	Ville Platte Gazette	1019	148.00	Concrete in front of office/Handicap repair	N	
12/12/01	Ville Platte Gazette	1021	860.00	Advertisement for 2001 services	N	
01/10/02	Ville Platte Gazette	1029	85.00	Advertisements for bids on roof improvement	N	
01/20/02	Ville Platte Gazette	1038	225.00	Advertisement for bids on roof improvement	N	
07/13/01	Ville Platte Gazette	3707	100.00	Advertisements for bids of parking lots	N	
05/03/02	Ville Platte Gazette	5058	32.00	Publications	N	

Housing Authority of the City of Ville Platte
 Agreed Upon Procedures
 Disbursements Test

Expense associated with

Alternative Living
 Solutions, Inc.

Check Date	Payee	Check Number	Amount	Description/Purpose	Agreed to Support	Explanation	Amount
05/01/01	William McCaskill, CPA	3441	975.00	Audit services FYE 6-30-01	Y		
10/15/01	William McCaskill, CPA	4030	500.00	Pursuant to audit contact FYE 6-30-00	Y		
01/30/02	William McCaskill, CPA	4616	3,900.00	Audit fees FYE June 30, 2001	Y		
03/15/02	William McCaskill, CPA	4858	500.00	Audit fees FYE June 30, 2001	Y		
11/19/02	William McCaskill, CPA	5844	3,750.00	Audit fees FYE June 30, 2002	Y		
04/04/03	William McCaskill, CPA	6348	2,702.50	Audit fees FYE June 30, 2002	Y		
10/23/03	William McCaskill, CPA	7222	5,250.00	Audit fees FYE June 30, 2003	Y		
05/03/01	William McCaskill, CPA	3443	1,950.00	Audit services FYE 6-30-01	N		
10/15/01	Alex D. Chapman	4008	360.00	Legal preparation for ALS	Y	Y ¹	340.00
10/25/01	Davidson, Meaux, Sonnier	4053	165.00	Legal expenses for ALS	Y	Y ¹	165.00
08/29/01	Psychaud & Assoc.	7328	3,000.00	Preparation of market study for ALS	Y	Y ¹	3,000.00
05/24/01	IRS	3515	500.00	Obtain letter of exemption under 501C 3	N	Y ¹	500.00
06/13/03	Psychaud & Assoc.	1064	1,548.76	Coordinator	Y	N/D	1,548.76
06/13/03	Psychaud & Assoc.	6677	1,201.24	Coordinator	Y	N/D	1,201.24
04/12/01	Psychaud & Assoc.	3396	480.00	Consultant fee & filing of articles	N	Y ²	480.00
04/19/01	Psychaud & Assoc.	3400	480.00	Consultant fee & filing of articles	N	Y ²	480.00
05/10/01	Psychaud & Assoc.	3454	620.00	Preparation of tax ID & 501 C 3 application	N	Y ²	620.00
10/03/01	Psychaud & Assoc.	3987	8,000.00	Payments for ALS living apts.	N	Y ²	8,000.00
							<u>\$ 16,335.00</u>

Legend:
 Y = Yes - appropriate documentation provided
 N = No - documentation not provided
 N/A = Could not determine without additional documentation
 Y¹ = Based on support provided
 Y² = Based on description on check remittance
 N/D = Not determinable, however noted from allegations

**HOUSING AUTHORITY OF
THE CITY OF VILLE PLATTE, LOUISIANA**

724 North Thompson
VILLE PLATTE, LOUISIANA 70586
337-363-2535
FAX: 337-363-7783
TDD: 1-800-846-5277

BOARD MEMBERS

Donald Anderson
Chairman

Hilda Edwards
Vice-Chairman

Kenneth Webb, Sr.
Marie L. Vidrine
Daniel Arvie

September 7, 2004

Darnall, Sikes & Frederick
Steven Moosa
1231 East Laurel Avenue
Eunice, Louisiana 70535

Dear Mr. Moosa:

On June 28, 2004, your agency prepared an Independent Accountant's Report for the Ville Platte Housing Authority.

One of the findings listed in the report was that there was no documentation to identify the nature of the expense based on the check remittance.

However, the documentation was included in the drawdown for the Capital Programs and not with the check stub or canceled check.

In the future the documentation will be included with both the drawdown and the check stub for all Capital Programs.

Sincerely,



Grant Soileau
Acting Director