

EMERGENCY RENTAL ASSISTANCE PROGRAM LANDLORD NO. 1

INVESTIGATIVE AUDIT SERVICES

Issued May 1, 2025

**LOUISIANA LEGISLATIVE AUDITOR
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May 1, 2025

TAYLOR F. BARRAS, COMMISSIONER OF ADMINISTRATION
LOUISIANA DIVISION OF ADMINISTRATION

Baton Rouge, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and do not constitute an examination or review in accordance with generally accepted auditing or attestation standards. Consequently, we provide no opinion, attestation or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report were delivered to the District Attorney for the 19th Judicial District of Louisiana, United States Attorney for the Middle District, and others as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

ERAPLANDLORD1



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EXECUTIVE SUMMARY

Misappropriation of Emergency Rental Assistance Program Funds by Program Participants

The Emergency Rental Assistance Program application submitted to the Office of Community Development (OCD) by a landlord and his tenants included false statements or misrepresentations of material facts. As a result, the landlord received \$79,818 in emergency rental assistance from OCD for four rental properties located in Lafourche and Terrebonne parishes. However, our investigative audit determined that the landlord was likely ineligible to receive \$78,018 of the \$79,818 rental assistance benefits (98%) due to the following issues in the applications: (1) inclusion of tenants who did not apply for rental assistance, (2) listing of tenants who did not reside at the claimed property addresses, (3) falsely asserting ownership of certain rental properties he allegedly rented to the tenant(s), and/or (4) overstating rental amounts on the applications. Because the landlord and one of the four tenants submitted applications that appear to contain false statements or material misrepresentations, and the landlord received funds based on these inaccuracies, the landlord and one tenant may have violated state and federal laws.

BACKGROUND AND METHODOLOGY

The State of Louisiana's Emergency Rental Assistance Program (ERAP) offered rental assistance to households affected by COVID-19 for rent payments incurred, beginning April 1, 2020. The ERAP program was funded as part of the \$900 billion COVID-19 response package enacted by Congress through the Consolidated Appropriations Act (Pub. L. No. 116-260) signed by President Donald Trump on December 27, 2020. Approximately \$25 billion was designated for rental relief, and Louisiana received \$309 million of that amount to assist renters and/or landlords seeking financial assistance with rent (or utilities) through State and locally-administered programs. The State Program, which is administered by the Division of Administration (DOA) through Louisiana's Office of Community Development, was distributed in 57 of Louisiana's 64 parishes.

The Program is designed to provide statewide emergency rental and utility assistance to individuals and households who are at risk of experiencing homelessness or housing instability due to the COVID-19 pandemic. Eligible applicants could receive assistance for rental payments in arrears up to 12 months and prospective rent payments for up to 3 months; therefore, the maximum total number of payments is for 15 months. Rental payments incurred prior to April 1, 2020, were not eligible for assistance.

The main objectives of the State ERAP are to:

- Keep people housed during the pandemic by preventing evictions for failure to pay rent.
- Serve maximum number of households as quickly as possible while prioritizing those in greatest need.
- Ensure equitable geographic distribution of assistance.
- Compensate landlords for unpaid rent during the pandemic.

Landlords must agree to the following to participate in ERAP:

- Have a tenant who is behind on rent and who agrees to apply to the ERAP program.
- Agree to terms of assistance and submit required documentation, including an IRS W-9 Form.
- Agree not to evict the tenant for past due rent prior to April 2020.
- Agree not to evict the tenant for at least 60 days after assistance ends unless eviction is "for cause."

- Forgive penalties, interest, and court costs related to rent incurred between April 2020 and date of remittance of program rental assistance, with the exception of late fees up to \$100 per month, as prescribed within current lease terms.

DOA notified the Louisiana Legislative Auditor (LLA) of a potential misappropriation of ERAP funds involving a landlord's application. The LLA initiated this investigative audit to determine the validity of this complaint.

The procedures performed during this audit included:

- (1) interviewing the landlord and tenants;
- (2) interviewing other persons, as appropriate;
- (3) examining selected ERAP documents and records;
- (4) gathering and examining external parties' documents and records; and
- (5) reviewing applicable state laws and regulations.

FINDING AND RECOMMENDATION

Misappropriation of Emergency Rental Assistance Program Funds by Program Participants

The Emergency Rental Assistance Program application submitted to the Office of Community Development (OCD) by a landlord and his tenants included false statements or misrepresentations of material facts. As a result, the landlord received \$79,818 in emergency rental assistance from OCD for four rental properties located in Lafourche and Terrebonne parishes. However, our investigative audit determined that the landlord was likely ineligible to receive \$78,018 of the \$79,818 rental assistance benefits (98%) due to the following issues in the applications: (1) inclusion of tenants who did not apply for rental assistance, (2) listing of tenants who did not reside at the claimed property addresses, (3) falsely asserting ownership of certain rental properties he allegedly rented to the tenant(s), and/or (4) overstating rental amounts on the applications. Because the landlord and one of the four tenants submitted applications that appear to contain false statements or material misrepresentations, and the landlord received funds based on these inaccuracies, the landlord and one tenant may have violated state and federal laws.^{1,2,3,4}

In response to COVID-19, the U.S. Congress appropriated funds for numerous programs, including emergency rental assistance. Louisiana's Emergency Rental Assistance Program (ERAP) provided statewide emergency rental assistance to help people who were at risk of experiencing homelessness or housing instability due to the COVID-19 pandemic. Eligible applicants may receive assistance for past-due rent and prospective rent payments or prospective rent payments only. Any funding for outstanding rent requested through ERAP must not have been paid, reimbursed or duplicated by any other source (e.g., parish, city, federal, non-profit).

The Louisiana Division of Administration's OCD administered the ERAP for the State of Louisiana. Generally, both the landlord and each tenant were required to provide information during the application process. All payments were disbursed to the landlord on the tenant's behalf.

Landlord and tenant applicants are required to submit an application to a web-based application portal and provide documentation or certified self-attestation to validate eligibility and financial hardship. The following information was required of landlords and tenants to apply for ERAP benefits:

<i>Tenant</i>	<i>Documents</i>
Personal Information	Full name, valid contact email, rental unit size (No. of bedrooms), phone number, property address, and Social Security numbers of all household members
Proof of Obligation to Pay Rent	Valid lease or agreement detailing monthly rent amounts and additional terms
Proof of Current Housing Instability	Documentation detailing the risk of experiencing homelessness or housing instability such as a past-due rent notice, past due utility notice or an eviction notice
Photo Identification	Government-issued photo ID
Income Verification for the Household	Third-party income verification; for example, IRS 1040, W-2 wage statements, interest statements, unemployment compensation statements and/or notification of termination or furlough; or Self-Attestation by directing the program to use data from the Louisiana Workforce Commission
<i>Landlord</i>	<i>Documents</i>
Personal information	Full name, phone number, valid contact email, property/business name, property type (apartment, condo, duplex, etc.)
Lease documentation	Copy of current lease or other documentation demonstrating a rental agreement between landlord and tenant (examples include copies of rental checks, money orders, ledgers, etc.)
Amount of rental arrears for linked tenant	List of months of unpaid rent for each tenant
Proof of Taxpayer Identification	Social Security number or Form W-9 (taxpayer identification number)
Identity Verification	Government-issued photo ID (as part of the digital signature verification process)
Share Records with the Tenant	Landlord is advised to share a record of past-due rent, a current email, phone number, and a copy of the current lease with the tenant

To participate in the ERAP, landlords must:

- Have a tenant who is behind on rent and who agrees to apply to the ERAP program.
- Agree to terms of assistance and submit required documentation, including an IRS W-9 Form (Request for Taxpayer Identification Number and Certification).
- Not evict the tenant for past-due rent accrued before April 2020.
- Not evict the tenant for at least 60 days after assistance period ends, unless eviction is "for cause."
- Waive penalties, interest, and court costs related to rent owed between April 2020 and date of the program rental assistance payment, except for late fees of up to \$100 per month, if specified in the lease agreement.

The landlord and four tenants applied for rental assistance^A between March 12, 2021 and March 18, 2021, and each tenant was approved for 15 months of rental assistance, 12 past and three prospective. All four tenant applications indicated rent was not paid during their lease periods, which all started between March 28, 2020 and April 16, 2020. Each of the four tenant applications claimed the tenant was unemployed between 9 and 34 days prior to the start date of their lease.

According to the landlord and tenant applications, the monthly rent amount for three of the tenants (A, B, and C) was \$1,200, and tenant D's monthly rent was \$1,700. The table below summarizes the ERAP benefits received by the landlord.

ERAP BENEFITS RECEIVED BY THE LANDLORD					
Tenant	Application Certification Date	Last Date Worked	Lease Period	Monthly Rent Amount	Total ERAP Benefits Paid to Landlord
A	3/18/2021	4/3/2020	4/12/2020 to 4/12/2021	\$1,200	\$18,000
B	3/12/2021	3/13/2020	3/28/2020 to 3/28/2021	\$1,200	18,600
C	3/12/2021	3/12/2020	4/2/2020 to 4/2/2021	\$1,200	18,000
D	3/13/2021	3/13/2020	4/16/2020 to 4/16/2021	\$1,700	25,218
				Total	\$79,818

^A The landlord and tenant applications were all submitted through the ERAP website. ERAP eligibility began with unpaid rent starting in April 2020.

Tenant A

The ERAP applications for the landlord and Tenant A state Tenant A rented a mobile home from the landlord located in Terrebonne Parish for \$1,200 per month. The landlord's application was certified on March 12, 2021, and Tenant A's application was certified on March 18, 2021.

According to the applications, Tenant A had not paid rent for 12 months (April 2020 to March 2021), resulting in arrears of \$14,400. The applications were approved for the 12 months of unpaid rent, plus an additional three months of assistance (\$3,600), bringing the total approved amount to \$18,000 for the period April 2020 through June 2021. OCD paid the landlord \$18,000 via check dated April 15, 2021.



Photo Taken by LLA

We conducted a telephone interview with Tenant A, during which he provided the following information:

- He did not apply for rental assistance and never leased or lived in the mobile home the landlord claimed he was renting.
- The signature on the rental agreement was not his.
- He viewed pictures of the mobile home and told us it was a "rundown looking trailer and there was no way possible. I'd never (sic) stayed there."
- He knows the landlord and worked for him in Baton Rouge from about September 2020 to September or October 2021.^B
- He was living in apartments in East Baton Rouge and Terrebonne parishes during the lease period.

We confirmed Tenant A rented an apartment in East Baton Rouge Parish from July 23, 2020 through December 2021, and his application for that apartment disclosed his previous address was an apartment in Terrebonne Parish, not the mobile home listed on the ERAP application. Tenant A stated "I was living off of College Drive that's where I was staying at -- residing at. I never moved to no trailer...."

^B Secretary of State's records show the landlord's wife as the registered agent and manager of the company listed as Tenant A's employer on his unemployment claim application. Tenant A's unemployment compensation claim shows he worked at the company from June 10, 2020 to August 4, 2021.

His apartment application and unemployment application both show he was employed during parts of the period of the ERAP application (April 2020 to March 2021). The landlord's wife was a manager^C at this employer, and Tenant A told us that the landlord on the ERAP application was his supervisor. However, Tenant A's March 18, 2021 ERAP application claims he was unemployed since April 3, 2020.

In addition, we compared Tenant A's signature on the lease agreement for the mobile home and his Louisiana Identification Card, and the two signatures did not appear to match. Tenant A also reviewed the signature on the mobile home lease agreement and stated, "Oh, what the hell? No, this ain't me at all - look at this. It is like a kid wrote this."

Consolidated Waterworks District of Terrebonne Parish records show the mobile home had an active water account during the period the ERAP application requested rental assistance. However, neither Tenant A nor the landlord was the person named on the mobile home's water account.

Based on the information above, it appears the landlord received \$18,000 in ERAP funds he was not entitled to receive.

Tenant B

The ERAP applications for the landlord and Tenant B state that Tenant B rented a mobile home in Terrebonne Parish from the landlord for \$1,200 per month. The landlord and Tenant B's applications were both certified on March 12, 2021.

According to the applications, Tenant B had not paid rent and incurred late charges (\$50 per month) for 12 months (April 2020 to March 2021) and was in arrears for a total of \$15,000 --, \$14,400 in rent and \$600 in late charges.^D The applications were approved for the full 12 months of unpaid rent and late charges, plus an additional three months of assistance (\$3,600), bringing the total approved amount to \$18,600 for the period April 2020 to June 2021. OCD issued a payment of \$18,600 to the landlord via check dated May 24, 2021.

We interviewed Tenant B by telephone, during which she told us the following information:

- She filled out her ERAP application.
- She lived at the mobile home from 2018 until Hurricane Ida (landfall in Louisiana was August 29, 2021).
- She also stayed at her father's property in Houma, Louisiana.

^C The Secretary of State's records show the Manager and Registered Agent was the landlord's wife.

^D The ERAP program allows up to \$100 per month for late fees. The rental agreement specifies there is a late fee of \$50 per month.

- She was employed when she rented the mobile home.
- She had an eyelash business and took on side jobs.
- She worked at Tenant D's restaurant in Houma, Louisiana.
- She was unsure if the landlord and Tenant D were related.^E
- She believed she might be related to the landlord, but was unfamiliar with much of her mother's side of the family.
- She did not make rental payments because she did not believe she could be evicted due to a law that was passed.

Tenant B filed an unemployment claim with the State of Louisiana on April 8, 2020, listing her father's property as her residential and mailing address -- not the mobile home she later claimed to rent on March 28, 2020, on her ERAP application dated March 12, 2021. Additionally, her Louisiana Driver's License and Identification Cards issued in 2019, 2020, and 2021, as well as her 2020 Form 1099-G for unemployment compensation from the Louisiana Workforce Commission, all list her father's property, not the mobile home she reported on her ERAP application.



Photo Taken by LLA

We interviewed neighbors adjacent to the mobile home, and they did not know anyone with Tenant B's name, nor had they ever seen her in the neighborhood. The neighbors told us they lived at the same address since at least 2017. They also said the people who lived in the mobile home in 2020 and 2021 had two male children. A December 2020 social media picture shows Tenant B with one daughter. In addition, Tenant B's ERAP application includes a March 2021 statement from Tenant B that her daughter lives with her.

^E Tenant D told us that Tenant B was related to her. Social media postings indicate the landlord is Tenant B's uncle and D's brother.

Additionally, records from the Consolidated Waterworks District of Terrebonne Parish show the water account for the mobile home was active during part of the period for which rental assistance was requested in the ERAP application. However, neither Tenant B nor the landlord was listed as the account holder. Furthermore, Tenant B has never had a water account at any location within the water district's system.

Based on the information above, it appears the landlord received \$18,600 in ERAP funds he was not entitled to receive.

Tenant C

The ERAP applications for the landlord and Tenant C state Tenant C rented a mobile home in Terrebonne Parish from the landlord for \$1,200 per month. Both the landlord and Tenant C's applications were certified on March 12, 2021. According to the applications, Tenant C had not paid rent in 12 months (April 2020 to March 2021), resulting in arrears of \$14,400. The applications were approved for the 12 months of unpaid rent, plus an additional three months of assistance (\$3,600), bringing the total amount to \$18,000 for the period April 2020 to July^F 2021. OCD issued a payment of \$18,000 to the landlord via check dated May 4, 2021.



Photo Taken by LLA

^F Tenant C's application shows the 12 months were approved in arrears (April 2020 to March 2021) and three months forward (May 2021 to July 2021). There was no explanation why the month of April 2021 was skipped on the application.

We interviewed Tenant C regarding the ERAP application and supporting documentation. She provided the following information:

- She lived at the address on the ERAP application since about 2018 or 2019.
- She consistently paid her rent and had no involvement in the ERAP application process.
- The signature on the rental agreement does not appear to be hers.
- The email address used on the ERAP application was not hers.^G
- She is disabled and has not worked since 2014.
- She never received the four payroll checks in her ERAP application and never heard of the company.^H
- She paid her rent during COVID; however, the landlord waived three or four months of rent.
- Her actual monthly rent was \$500, not the \$1,200 stated in the ERAP application.
- The mobile home has two bedrooms, not three as listed on the ERAP application.
- She paid rent in cash to Tenant D (the landlord's sister^I) from the time she moved into the mobile home until she starting using CashApp.^J
- She did not participate in ERAP and did not submit or sign the following records from her ERAP file:
 - Notice of Separation,
 - Business payroll checks,
 - Notice of Past Due Payments, and
 - Rental Agreement.

The four payroll checks payable to Tenant C from Tenant D's company, which were included in Tenant C's ERAP records, were dated in either February or March

^G The email on Tenant C's ERAP application closely resembles Tenant D's Cashtag and does not match Tenant C's Cash App email.

^H The Secretary of State's records show the four payroll checks were from a company owned by Tenant D.

^I The landlord's sister is Tenant D.

^J CashApp is a mobile payment service developed by Square, Inc., (currently known as Block, Inc.), that allows users to transfer money to others using a mobile device.

2020. However, Chase Bank records show these checks were never negotiated,^K and the bank account from which they were issued was not opened until October 2020 -- seven to eight months after the check dates. Additionally, Secretary of State records show the company was not registered until September 10, 2020, at least five months after the dates listed on the payroll checks.

Tenant D's trucking company provided us with a 2020 Form 1099-Miscellaneous Income for Tenant C in the amount of \$6,383; yet, Tenant C told us she has not worked since the year 2014.

Tenant C's CashApp transactions show that from January 2022 to February 2023, she paid Tenant D \$450 per month for rent, not \$500 as previously stated. Tenant C acknowledged being late on several rent payments, but explained that she would "just play catch up." Despite this, Tenant C's ERAP application was approved for 15 months at \$1,200 per month, totaling \$18,000. However, CashApp records confirm Tenant C's rent was \$450 per month -- not the \$1,200 reported in the ERAP application. Tenant C also stated the landlord waived her rent for four months. Based on the rent Tenant C^L claimed to have paid, the maximum eligible ERAP funding for the landlord would have been \$1,800.^M This suggests \$16,200 in ERAP funding was overpaid to the landlord.

Tenant D

The ERAP applications for the landlord and Tenant D state that Tenant D rented a mobile home in Terrebonne Parish from the landlord for \$1,700 per month. The landlord's application was certified on March 12, 2021, and Tenant D's application was certified on March 13, 2021. The applications indicate Tenant D had not paid rent in 12 months (April 2020 to March 2021) and was in arrears for \$20,400. The application was approved for the 12 months of unpaid rent (\$20,174.40^N) and three additional months (\$5,043.60) for a total of \$25,218 for the period of April 2020 to June 2021. OCD paid the landlord \$25,218 by check dated May 3, 2021.

^K The bank records from October 2020 to December 2021 do not show the four payroll checks being cashed.

^L \$450 per month X 11 months = \$4,950

^M \$6,750 (15 months X \$450) less \$4,950 (eleven months' rent paid by Tenant C) = \$1,800

^N Rental amount of \$1,700 per month is over 120% of FMR (Fair Market Rent), so the amount used to determine the Award Amount is \$1,681.20 per month (\$1,681.20 x 12 months = \$20,174.40 and for 15 months the total is \$25,218).



Photo Taken by LLA

Tenant D did not return our phone call to schedule a meeting to discuss her ERAP application. However, our review of her application and supporting records revealed the following:

- The address listed on her ERAP application is a mobile home located in Lafourche Parish, not Terrebonne Parish as listed in the application.
- The Terrebonne Parish Tax Notice Inquiry submitted to OCD appears invalid, as it lists the landlord as the property owner, while the property is actually located in Lafourche Parish.
- Lafourche Parish Assessor's records confirm that the landowner did not own the mobile home during the period covered by the application (April 2020 to June 2021).
- The actual property owner received a homestead exemption for the property for the period covered by the application (April 2020 to June 2021).
- Tenant D appears to be the landlord's sister.

Additionally, Lafourche Parish Water District records show the water account for the mobile home was active during the period for which rental assistance was requested in the ERAP application. However, neither Tenant D nor the landlord was listed as the account holder.

Based on the information above, it appears the landlord received \$25,218 of ERAP funds he was not entitled to receive.

We contacted the landlord's attorney and requested to interview the landlord, but the landlord's attorney declined the interview. The table below summarizes the ERAP benefits received by the landlord for the four tenants he claimed and the amounts that appear to be ineligible.

Tenant	Benefits Received by Landlord	Date of Check from State of Louisiana	Amount of Ineligible Benefits
A	\$18,000	4/15/2021	\$18,000
B	18,600	5/24/2021	18,600
C	18,000	5/4/2021	16,200
D	25,218	5/3/2021	25,218
Total	\$79,818		\$78,018

Since the information submitted to OCD for the landlord and four tenant ERAP applications appears to contain documents with false statements or material misrepresentations, and the landlord received \$78,018 in benefits he was not entitled to, the landlord and one tenant may have violated state and federal laws.^{1,2,3,4}

Recommendation

We recommend the Louisiana Division of Administration consult with legal counsel to determine the appropriate actions to take, including recovery of ineligible payments to the landlord.

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67(A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

² **La. R.S. 14:133(A)** states, "Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact."

³ **La. R.S. 14:70.9(A)** states, "The crime of government benefits fraud is the act of any person who, with intent to defraud the state or any person or entity through any government benefits administered by any state department, agency, or political subdivision, does any of the following: (1) Presents for allowance or payment any false or fraudulent claim for furnishing services, merchandise, or payments. (2) Knowingly submits false information for the purpose of obtaining greater compensation than that to which he is legally entitled for furnishing services, merchandise, or payments. (3) Knowingly submits false information for the purpose of obtaining authorization for furnishing services, merchandise, or payments. (4) Knowingly makes or causes to be made a false statement or representation of material fact on an application or form for assistance, goods, services, or payments when the false statement or representation is made for the purpose of determining the person's eligibility to receive benefits or payments. (5) Knowingly conceals or fails to disclose any material fact affecting the applicant's or recipient's initial or continued eligibility to receive benefits or payments."

⁴ **18 U.S.C. §1343** states, "Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both."

APPENDIX A

Management's Response

Office of Community Development
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

April 30, 2025

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Misappropriation of Emergency Rental Assistance Program Funds by Program Participants

Dear Mr. Waguespack:

The Division of Administration (DOA), Louisiana Office of Community Development – Disaster Recovery LOCD-DR concurs with the results and recommendation of the audit report concerning the misappropriation of Emergency Rental Assistance Program (ERAP) funds by program participants.

As noted in the report, the misrepresentation of material facts on ERAP applications submitted by a landlord and associated tenants resulted in the disbursement of approximately \$78,018 in potentially ineligible rental assistance. While the program management acted in good faith based on the information provided by the applicants, it appears that certain individuals may have knowingly submitted false or misleading information to obtain program benefits.

Management takes these findings seriously and will consult with legal counsel to determine the appropriate course of action, including the potential recovery of funds determined to have been obtained through misrepresentation. We remain committed to safeguarding public resources and will continue to enhance program oversight measures to mitigate the risk of future occurrences.

The contact person responsible for the corrective action is Ginger Moses, LOCD-DR Chief Operating Officer.

If you have questions or require additional information, please feel free to contact me.

Sincerely,

DocuSigned by:

871B315A00054D4...

Gina Campo, Executive Director, Louisiana Office of Community Development – Disaster Recovery

C: Taylor Barras, Commissioner of Administration

Patrick Goldsmith, Deputy Commissioner
Nancy Keaton, Assistance Commissioner - Finance
Erin Sindelar, Internal Audit Administrator

APPENDIX B

Landlord No. 1's Response



MANASSEH | GILL | KNIPE | BÉLANGER

A PROFESSIONAL LAW CORPORATION

JAMES P. MANASSEH
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YIGAL BANDER**
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April 25, 2025

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Baton Rouge, Louisiana 70804-9397

By Email Only: responses@lla.la.gov

Re: Draft Audit Report on Emergency Rental Assistance Program Landlord # 1
MGKB Client: [REDACTED] | MGKB File No. 14837

Dear Mr. Waguespack:

I am in receipt of Mr. Roger Harris' letter dated April 15, 2025 and the attached Draft Investigative Audit report concerning the Emergency Rental Assistance Program Landlord # 1. I appreciate the opportunity to consult with and respond on behalf of my client, [REDACTED]. [REDACTED] appreciates your office bringing these accounting matters to his attention and would like to make a full, immediate, and unconditional tender of any disputed funds to ensure that he does not have possession of any funds for which he was not eligible. [REDACTED] has deposited certified funds into my firm's trust account in the amount of \$78,018.00. Please provide instructions on the quickest and easiest way to transfer this amount to your office and/or the proper government agency to receive the funds. We fully understand that this will not alter the findings of your investigative report.

I look forward to hearing from your office soon to discuss the logistics as it relates to the funds in trust. If you have any questions or concerns and would like to discuss further, please do not hesitate to contact my office or call my cell (225-281-6366).

Sincerely,



Tanner C. Woods

Cc: Roger Harris, Assistant Legislative Auditor via email to RHarris@LLA.La.gov
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