

**JEFF LANDRY**  
GOVERNOR



**MARJORIANNIA WILLMAN**  
LHC EXECUTIVE DIRECTOR

# *Louisiana Housing Corporation*

\*An audio-video recording of these proceedings is available upon request by contacting the LHC\*

## **LHC Board of Directors**

### **Audit Committee Meeting Minutes**

**Tuesday, August 13, 2024**

**LHC Building, V. Jean Butler Board Room  
2415 Quail Drive, Baton Rouge, LA 70808  
4:00 P.M.**

#### **Committee Members Present**

Renee' Fontenot Free obo Committee Chairman La. State Treasurer John Fleming  
Wendy D. Gentry

#### **Committee Members Absent**

Alfred E. Harrell, III

#### **Board Members Present**

Board Vice-Chairwoman Tonya P. Mabry  
Sarah E. Collier  
Steven J. Hattier  
Kristien O'Keefe  
Jennifer Vidrine  
Richard A. Winder  
Board Chairman Stephen I. Dwyer

#### **Board Members Absent**

Christian Gil  
Willie Rack  
Brandon O. Williams

#### **Staff Present**

Barry E. Brooks  
Marjorianna Willman  
Collette Mathis  
Leslie Chambers  
Brenda Evans  
Carlos Dickerson  
Donna Deculus

Plezetta West  
Louis Russell  
Raymond Rodriguez, Jr.

**Others Present**

See Sign-In Sheet

**CALL TO ORDER**

Audit Committee Chairwoman Renee' Fontenot Free called the meeting to order at 5:58 P.M. Board Secretary Barry E. Brooks called the roll; there was a quorum.

**APPROVAL OF MINUTES**

Next was the approval of the Minutes of the November 07, 2023 Audit Committee Meeting.

**On a motion by Board Member Jennifer Vidrine and seconded by member Kristen O'Keefe, the Minutes of the November 07, 2023 LHC BOD Audit Committee Meeting were unanimously approved, as distributed.**

**PUBLIC COMMENTS**

AC Chairwoman Free solicited any public comments. There were none.

**AGENDA ITEM #4**

Next item discussed was regarding the Louisiana Compliance Questionnaire for Audit Engagements of Governmental Entities.

The matter was introduced by Secretary Brooks.

Additional information was provided by LHC CFO Carlos Dickerson.

**On a motion by Board Member Sarah E. Collier and seconded by Board Member Richard A. Winder, the Committee adopted the completed Louisiana Compliance Questionnaire for Audit Engagements of Governmental Entities, labeled as Exhibit A; and providing for other matters in connection therewith; be submitted **FAVORABLY** to the Full Board at the August 14, 2024 BODM for approval.**

**AGENDA ITEM #5**

Next item discussed was regarding the FY 2024 Final Audit

The matter was introduced by Secretary Brooks.

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Additional information was provided by LHC Internal Audit Director Collette Mathis, including the External Audit General Financials Audit protocols and processes, and noting such would be provided at the October 9<sup>th</sup> BODM.

**AGENDA ITEM #6**

Next item discussed was regarding the FY 2024 Internal Audit Plan

The matter was introduced by Secretary Brooks.

Additional information was provided by LHC Internal Audit Director Collette Mathis, including how the Internal Audit Plan is developed and the past accomplishments and future plans.

Board Member Richard A. Winder noted that the IAP was very detailed and requested the 'date' be noted on the front page of the document for ease of reference.

Board Member Steven J. Hattier inquired as to whether there was there a Regulatory Audit of LHC Programs.

LHC Executive Director Marjorianna Willman noted that the LHC Programs are audited by HUD, OCD, DOE, etc.

**AGENDA ITEM #7**

Next item discussed was regarding the scheduled and anticipated Federal Program Audits.

The matter was introduced by Secretary Brooks.

Additional information was provided by LHC Internal Audit Director Collette Mathis, including noting the upcoming CDBG-DR and the NLRP Audits.

LHC Director of Disaster Recovery, Ray Rodriguez, provided additional information regarding the NLRP from 2016.

**ADJOURNMENT**

There being no other matters to discuss, Committee Chairwoman Renee' Fontenot Free offered a motion for adjournment. There being no discussion or opposition, the motion passed unanimously.

**The Audit Committee Meeting adjourned at 6:14 P.M.**

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**Board Secretary, Barry E. Brooks**