STATE OF LOUISIANA

OFFICE OF
STATE INSPECTOR GENERAL

LIVING WITNESS CHURCH OF GOD IN CHRIST

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File No. 1-10-0009
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Honorable Bobby Jindal  
Governor of the State of Louisiana  
P.O. Box 94004  
Baton Rouge, LA 70804-9004

Re: Case No. 1-10-0009

Dear Governor Jindal:

This report addresses concerns raised about the expenditure of funds that the State of Louisiana and the Louisiana Disaster Recovery Foundation granted to the Living Witness Church of God in Christ. The report includes recommendations to help ensure that state appropriations are used to accomplish their intended purposes.

We provided drafts of the report to Rev. John Pierre of the Living Witness Church, to the Department of Health and Hospitals, to the Louisiana Disaster Recovery Foundation, and to the Office of Community Development. Their written responses are included as Appendix A.

Respectfully submitted,

Stephen B. Street, Jr.  
State Inspector General

Post Office Box 94095  •  Baton Rouge, Louisiana 70804-9095  •  (225) 342-4262  •  Fax (225) 342-6761  
An Equal Opportunity Employer
Executive Summary

The Office of Inspector General received a complaint which alleged that Reverend John Pierre, Pastor of the Living Witness Church of God in Christ (LWCGC) in New Orleans, misappropriated monies received from the Louisiana Department of Health and Hospitals (DHH) and the Louisiana Disaster Recovery Foundation (Foundation), which is a private, non-profit corporation.

Our investigation revealed that LWCGC wasted $25,000 in appropriated state funds, misused $135,085 in private funds, and failed to report more than $92,800 in taxable income to the appropriate tax authorities. In addition, our investigation prevented the disbursement of $300,000 to LWCGC from the Louisiana Office of Community Development (OCD) after OCD had conditionally approved LWCGC to receive public funds that it was unqualified to receive. Specifically, the investigation disclosed the following:

DHH $25,000 Agreement

The Living Witness Community Social Service (Social Service) organization, a nonprofit organization created by LWCGC and administered by Rev. Pierre, received $25,000 from DHH on February 12, 2008. The funds were to be used to renovate an LWCGC owned building on Terpsichore Street to allow for the addition of ten beds to the Social Service organization's substance abuse treatment program. The renovation and expansion were to be completed by June 30, 2008. Rev. Pierre spent the entire $25,000 for architectural services but did not renovate the building or expand the bed count as required by the agreement. He had no other funds available to complete the project, resulting in a complete waste of state funds.

The funds were appropriated as a line item in DHH's budget in Fiscal Year 2008. As such, DHH was responsible for accounting for the funds and for monitoring the agreement to disburse them. This responsibility was provided in Executive Order KBB 06-32, Accountability for Line Item Appropriations. However, DHH did not monitor the project as required.

Louisiana Disaster Recovery Foundation $250,000 Grant

On January 31, 2008, the Social Service organization received a $250,000 grant from the Louisiana Disaster Recovery Foundation to repair and renovate a dilapidated building that LWCGC owned on O.C. Haley Boulevard. The grant was specifically intended to convert the building into affordable housing for low income individuals participating in its substance abuse treatment program.

As of March 29, 2010, Rev. Pierre had spent the entire $250,000. However, he only spent $114,915 of the $250,000 in accordance with the grant. He used the remaining $135,085 to pay the organization's "daily operating expenses." In addition, as of March 29, 2010, the building was still in complete disrepair and uninhabitable, and neither the church nor the Social Service organization had funds available to make the repairs and renovations it originally agreed to do.
OCD Small Rental Property Program

On December 17, 2009, OCD’s Road Home Small Rental Property Program conditionally awarded LWCGC up to $300,000 in public funds as an Initiative Option loan. The purpose of the loan was to renovate the same building on O.C. Haley Boulevard that the Louisiana Disaster Recovery Foundation granted funds to renovate and convert into residential apartment units. In order to qualify for these funds, the Small Rental Property Program required that the building “be a residential rental property containing 1 to 4 units” which sustained minimal damage due to either Hurricane Katrina or Rita. However, the property contained no residential units and had not been occupied since at least August 29, 2002. In addition, the building appeared to have been in a state of disrepair before Hurricanes Katrina and Rita.

As a result of our investigation, OCD determined that LWCGC did not qualify to receive the $300,000 and de-obligated its earlier approval of this loan.

Failure to Report Taxable Income

LWCGC commingled DHH and Foundation funds with other funds that LWCGC maintained in seven bank accounts. In order to determine how LWCGC used the funds, we examined supporting documents for transactions posted to the bank accounts. During our examination, we found that for tax years 2008 and 2009, LWCGC failed to report more than $92,800 in taxable income to the appropriate tax authorities. Of that amount, $73,810 was taxable income to Rev. Pierre, $9,775 was taxable income to two church members, and the remaining $9,297 was taxable income to contractors who performed services for the church.
Background

Living Witness Church of God in Christ was founded in 1981, and is located in the Central City neighborhood of New Orleans, Louisiana. In 1989, the church established a separate entity, Living Witness Community Social Service, as a 501(c)(3) tax exempt organization. This organization administers the Nehemiah Restoration Program, which provides a long-term residential treatment and jobs program for homeless men with substance abuse problems, in addition to other community programs. In 1999, Rev. John Pierre became pastor and president/CEO of both the Living Witness Church of God in Christ and the Living Witness Community Social Service.

On September 1, 2005, the Louisiana Disaster Recovery Foundation was established as a non-profit foundation to accept donations used to provide assistance to Louisiana citizens affected by Hurricane Katrina. The Foundation, located in Baton Rouge, issues grants to 501(c)(3) organizations whose work furthers Louisiana’s hurricane recovery process in the areas of housing, small business, and community engagement.

The Louisiana Office of Community Development’s Road Home Small Rental Property Program is funded by the U.S. Department of Housing and Urban Development through a Community Development Block Grant. The purpose of the program is to provide funds to owners of small residential rental properties as an incentive to reduce rents and make available residential rental units damaged by either Hurricane Katrina or Rita.

The program initially offered only an Incentive Loan. Under the Incentive Loan, the borrower does not receive funding until all units are ready for occupancy. The Incentive Loan is forgiven at maturity if the borrower has maintained 100% occupancy of the units by eligible tenants at restricted rental rates.

However, due to the difficulty property owners had in obtaining the financing necessary to ready the units for occupancy, the program began offering an Initiative Option. Under the Initiative Option, the borrower is able to receive funds as repairs are completed, similar to an interim construction loan.

To be eligible for either the Incentive Loan or the Initiative Option Loan, a property had to have been used as residential rental property prior to Hurricanes Katrina or Rita and had to have sustained minimal damage due to either storm.
Scope and Methodology

We conducted our investigation in accordance with Principles and Standards for Offices of Inspector General as promulgated by the Association of Inspectors General.

The scope of the investigation covered the period from September 2007 through December 2009, and focused on records pertaining to the DHH agreement, the Foundation grant, and the conditional award from the OCD Road Home Small Rental Property Program.

The investigation consisted of:

1. Reviewing applicable rules, regulations, and guidelines
2. Reviewing cooperative endeavor and grant agreements
3. Reviewing contracts and status reports
4. Reviewing architectural drawings
5. Interviewing pertinent individuals
6. Examining bank account records and related supporting documentation, and
7. On-site inspections of the buildings in question.
DHH Funds

On September 9, 2007, the Social Service organization's Nehemiah Restoration Program (Nehemiah) entered into a $25,000 cooperative endeavor agreement (CEA) with DHH's Office of Addictive Disorders. The purpose of the agreement was “to renovate and expand an existent structure to house 10 additional beds” for Nehemiah participants. Funds for the project were distributed on February 12, 2008. The project, located at 1835 Terpsichore Street in New Orleans, was to be completed by the termination date of the agreement, June 30, 2008. All project expenditures were to have been completed by that date as well.

On March 29, 2010, we met with Rev. Pierre to review records pertaining to the agreement and to inspect the building that was to have been renovated and expanded. The building appeared to have received some minor repairs but had not been renovated to allow for the ten additional beds as the agreement required.

According to Rev. Pierre, volunteers made the building’s visible repairs which were funded with church monies. The building, however, was still uninhabitable with holes in the roof and walls, unenclosed framing, an exposed electrical system, and open wastewater drainage.

Our review of the records showed that Rev. Pierre spent the entire $25,000 on architectural services, and that the organization had no other funds available to complete the project, resulting in a complete waste of state funds.

The $25,000 was legislatively appropriated as a line item in DHH's budget for Fiscal Year 2008. As such, DHH was accountable for the funds under Executive Order KBB 06-32, Accountability for Line Item Appropriations. The Executive Order required a CEA or contract between the recipient and the state agency to include a comprehensive budget, a plan to monitor compliance with the terms of the agreement, and the assigning of a particular person within the agency to monitor the agreement. The Executive Order also required that recipients provide written reports to the agency at least every three months to account for the use of the appropriation, and required the agency to discontinue funding if substantial progress was not made toward achieving the objectives of the agreement.

Although Nehemiah submitted a budget with the agreement, it was not a comprehensive budget. In addition, DHH did not monitor Nehemiah's compliance with the terms of the agreement, or enforce the requirement that Nehemiah submit quarterly cost reports and progress reports. Had DHH required LWCGC to abide by the Executive Order and the CEA, DHH may have been able to prevent the wasting of some, or all, of these public funds.
Photos of the building during our March 29, 2010 inspection are shown below:
Recommendations:

1. LWCGC’s Community Social Service organization received public funds to accomplish a very specific purpose defined in a cooperative endeavor agreement. LWCGC, however, failed to accomplish that purpose. Therefore, DHH should immediately begin taking steps to recover the $25,000 paid to LWCGC.

2. State agencies tasked with distributing and monitoring line item appropriations are required to comply with the terms of the applicable executive orders and the cooperative endeavor agreements associated with the appropriations. We found that DHH did not follow the mandates in the executive order or the agreement with the Social Service organization. DHH should establish and implement procedures to ensure compliance with requirements for line item appropriations and its cooperative endeavor agreements, and ensure that both all parties to such agreements fulfill their obligations.1

3. Due to Rev. Pierre’s and LWCGC’s apparent lack of good faith in failing to apply public funds to accomplish the purpose for which they were intended, the state’s chief procurement officer should evaluate and consider whether it is appropriate to initiate debarment and/or suspension proceedings for Rev. Pierre, LWCGC, the Social Service organization, and the Nehemiah Restoration Program, pursuant to La. R.S. 39:1672.

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1 Executive Order KBB 06-32 was superseded by Executive Order BJ 08-30 on August 5, 2008. However, KBB 06-32 was the order in effect during the time of the agreement between DHH and LWCGC.
Foundation Funds

On January 31, 2008, the Louisiana Disaster Recovery Foundation awarded the LWCGC Social Service organization $250,000 to renovate a dilapidated building that LWCGC owned. Although the Foundation is not publicly funded, we examined its grant to LWCGC so that we might sort out commingled public and private funds held by LWCGC. The purpose of the grant was to "renovate four rental units of transitional housing" to provide affordable homes for low income participants in the Nehemiah Restoration Program. Rev. Pierre falsely claimed on his application to the Foundation that the Road Home Program "awarded us $198,950" for the project. In actuality, the Road Home Program had only conditionally approved the funds, which were eventually denied.

On March 29, 2010, we inspected the property to be repaired and renovated, which is located at 1518 Oretha Castle Haley Boulevard in New Orleans. The building had been gutted and some internal framing had been erected, but it had not been repaired and renovated as required by the grant and was still uninhabitable and unprepared for use as rental property.

In July 2009, Rev. Pierre submitted a report to the Foundation which claimed that $217,916 had been spent on the project for architectural drawings, permit fees, and construction costs. Our examination of supporting documentation for the reported disbursements determined that Rev. Pierre included $31,000 in expenses from an unrelated project. Rev. Pierre also incorrectly itemized an expenditure of $19,978 as $91,978, which he attributed to a typographical error, but still incorrectly included it in the total expenditure amount. He stated that the $72,000 difference remains in the checking account where the original funds were deposited. This contradicted a separate statement in which he claimed that construction was halted because project funds were completely exhausted.

As of March 29, 2010, Rev. Pierre had spent the entire $250,000. However, only $114,915 of the $250,000 was actually spent on the project. The remaining $135,085 was used to pay the organization’s operating expenses, such as salaries, utilities, supplies, maintenance, and taxes. Neither the church nor the organization had funds available to complete the agreed upon repairs.

Rev. Pierre sent a letter to our office dated September 28, 2010 to acknowledge that Foundation funds had been inappropriately spent on operating costs. He claimed that the organization spent "$113,915 according to contractual guidelines" and that "the other funds were utilized to pay daily operating expenses in the amount of $136,085." He justified using Foundation funds for “daily operating expenses” because LWCGC “experienced budget shortfalls and grants that we had received for many years were not authorized by the city of New Orleans.” By December 2009, $50,200 had been transferred to LWCGC’s Payroll Account from the account where the Foundation funds were originally deposited, resulting in a direct personal benefit to Rev. Pierre. Rev. Pierre’s actions may have violated Louisiana law.

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2 Rev. Pierre under reported the amount spent on the project by $1,000.
Photos of the building during our March 29, 2010 inspection are shown below:

1518 Oretha Castle Haley - Front View

1518 Oretha Castle Haley - Back View

1518 Oretha Castle Haley - Inside View

1518 Oretha Castle Haley - Inside View

1518 Oretha Castle Haley - Inside View
Recommendations:

4. Rev. Pierre admitted to misusing more than half of the Foundation’s grant for expenses unrelated to the purpose of the grant and that the remaining funds did not achieve the intended goal of the grant. The Foundation should consider recovering the $135,085 from the LWCGC.

5. An appropriate prosecuting agency should consider whether criminal prosecution would be suitable in this matter.
OCD Road Home Program

LWCGC was conditionally approved to receive up to $300,000 as an Initiative Option Loan from OCD’s Road Home Small Rental Property Program. The purpose of the loan was to renovate and convert the building at 1518 Oretha Castle Haley Boulevard into residential apartments for qualified tenants at reduced rental rates. In order to qualify for these funds, the property had to be “a residential rental property containing 1 to 4 units” and had to have sustained minimal damage due to either Hurricane Katrina or Rita.3

On March 16, 2007, LWCGC applied for a $198,950 Incentive Loan with OCD's Road Home Small Rental Property Program, and received a Commitment Letter from OCD for the funds on January 2, 2008. However, the units had to be ready for occupancy before OCD could release the funds.

On December 17, 2009, OCD conditionally awarded funds to LWCGC through its Initiative Option, instead of its Incentive Loan. With the Initiative Option, the borrower receives funds as repairs are completed, similar to progress payments on an interim construction loan. OCD reserved up to $300,000 ($75,000 per unit) for LWCGC pending final determination of eligibility.

We questioned LWCGC's eligibility for the funds because the property contained no residential units and, according to LWCGC's loan application, had not been occupied since at least its purchase date of August 29, 2002. From a physical inspection of the property, we also questioned whether the cause of the property's being uninhabitable was actually due to damage caused by either storm.

On April 28, 2010, we met with OCD representatives to review and discuss LWCGC's Rental Program loan documents. The representatives reviewed LWCGC's application and noted that the property's last date of occupancy, as well as date of purchase, was August 29, 2002. After examining photos of the building, they also questioned whether the obvious damage to the building was caused by Hurricane Katrina. After our meeting, OCD de-obligated the $300,000 and notified LWCGC that it did not qualify for the Initiative Option because the building "was not rental property prior to" Hurricane Katrina. This action also de-obligated Rev. Pierre’s claim to the $198,950 through the Incentive Loan Program.

Recommendation:

6. As a result of our investigation, OCD de-obligated the $300,000 due to LWCGC’s ineligibility to receive the funds. Consequently, no further action on this loan is necessary.

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3 Hurricane Katrina made landfall on August 29, 2005. Hurricane Rita made landfall on September 24, 2005.
LWCGC commingled the proceeds from DHH and the Foundation with other funds maintained that LWCGC maintained in seven bank accounts. To verify the use of the proceeds, we examined available supporting documents for relevant transactions. During our examination, we found that for tax years 2008 and 2009, LWCGC failed to report more than $92,800 in expenditures as taxable income to the appropriate tax authorities.

In addition to his regular salary, Rev. Pierre issued eleven checks to himself from LWCGC’s auxiliary account totaling $32,810. A $20,000 check was classified as an anniversary gift. He received extra LWCGC checks totaling $26,110 in tax year 2008 and $6,700 in tax year 2009. LWCGC did not include the income on Rev. Pierre’s 2008 and 2009 W-2s, and did not report it to the IRS and Social Security Administration on Forms 941 and W-3.

During the same time period, Rev. Pierre issued himself 39 checks totaling $41,000 from LWCGC’s church account which were classified as housing allowances. He received a total of $28,000 in tax year 2008 and $13,000 in tax year 2009. Rev. Pierre was unable to provide documentation that LWCGC officially designated the funds as a housing allowance as required by Internal Revenue Code 26 U.S.C. Section 107. LWCGC failed to include the amounts as gross income on his 2008 and 2009 W-2s, and did not report the amounts to the IRS and Social Security Administration on Forms 941 and W-3.

Rev. Pierre issued 33 checks from LWCGC’s church account to two church members totaling $9,775. The payments were classified as honorariums for services performed. One member received a total of $5,500 in tax year 2008 and $2,500 in tax year 2009. The other member received a total of $1,175 in tax year 2008 and $600 in tax year 2009. LWCGC did not issue 1099 forms to either member and did not report the income to the IRS on 1096 forms.

At least two independent contractors were issued checks made payable directly to them for contracted services. In tax year 2008, Rev. Pierre issued six checks totaling approximately $9,297 to the contractors. One contractor received $7,500 and the other received approximately $1,797. LWCGC did not issue 1099 forms to either contractor and did not report the income to the IRS on 1096 forms.

**Recommendations:**

7. LWCGC should consult with a professional tax accountant to establish procedures to ensure proper reporting of taxable income and to determine how to address the under reporting of expenditures for taxable income in prior years.

8. This report should be referred to the appropriate taxing authorities for further investigation.
APPENDIX A

Responses
Reverend John E. Pierre, Pastor

Response
State of Louisiana
Office of the Governor
Mr. Stephen B. Street, Jr.
State Inspector General
PO Box 94095
Baton Rouge, L.A. 70804-9095

Re: Case No: 1-10-0009

Dear Mr. Street:

In reviewing the allegations that are set forth in the March 23 letter to my client Rev. John Pierre he denies all wrongdoing and allegations.

In terms of any and all corrective action plans if needed, my client has agreed to a meeting with you and your staff on a designated date to give a statement as to the earlier set forth allegations.

Thank you:

Robert C. Jenkins
Attorney at Law

John E. Pierre
1528 Oretha Castle Haley Blvd.
New Orleans, L.A. 70113
Pete Calamari, Interim Assistant Secretary

Response
MEMORANDUM

Date: April 5, 2011

To: Stephen Street, Inspector General
   Louisiana Office of Inspector General
   150 Third St. Third Floor
   P. O. Box 94095
   Baton Rouge, La. 70804-9095

From: Pete Calamari, Interim Assistant Secretary
       Office of Behavioral Health
       628 North 4th Street
       Baton Rouge, La. 70802

Re: Response to OIG Report on Living Witness Church of God in Christ
    (Specifically) Part I-DHH Funds

Please be advised we have received a copy of your investigative report on Living Witness Church of God in Christ as it relates a Line item appropriation in the amount of $25,000. The funds were issued by the Department of Health and Hospitals, Office for Addictive Disorders for the purpose of renovated and expanding an existent structure to allow for additional addiction treatment. Effective July 1, 2010 the Office for Addictive Disorders and the Office of Mental Health were merger to form the Office of Behavioral Health (OBH). OBH management team offers the following response:

Response to Recommendations 1.
OBH is in agreement that said funds do not appear to have been spent in such a fashion to meet the specific goals and objectives of the approved Line item appropriation; Accordingly OBH will seek recoupment and recommends the initiation of collection procedures to the Department of Health and Hospitals, Bureau of Legal Services.

Response to Recommendations 2.
OBH has formerly relied on the annual audit process to ensure adequate accounting of funds distributed through line item appropriation. Since March of 2010, OBH has instituted additional controls to monitor line item appropriations on an ongoing basis to ensure compliance with the terms of executive orders and cooperative endeavor agreement.

Response to Recommendation 3.
OBH agrees and accordingly will make recommendation to the appropriate agency that department and/or suspension proceedings be initiated against Rev. Pierre, LWCGC AND Nehemiah Restoration Program, pursuant to La. R.S. 39:1672.
Flozell Daniels, Chief Executive Officer

Response
April 15, 2011

Stephen B. Street, Jr.
State Inspector General
Office of the Governor
Office of State Inspector General
P.O. Box 94095
Baton Rouge, LA 70804-9095

Re: Case No. 1-10-0009

Dear Mr. Street:

Louisiana Disaster Recovery Foundation ("LDRF") has reviewed the findings of the Louisiana Inspector General’s Office regarding the complaint alleging that Reverend John Pierre, Pastor of the Living Witness Church of God in Christ ("LWCGC") in New Orleans, misappropriated approximately $135,085.00 of funds received pursuant to a $250,000.00 grant made by LDRF. Our response is provided below.

To date, we concur with the factual findings described in your March 24, 2011 draft investigative report, at least to the extent that we have not yet discovered evidence that clearly conflicts with your findings. We continue to conduct our own investigation of LWCGC’s alleged misappropriation of LDRF grant funds.

LDRF was formed in 2005 with a philanthropic mission to assist in recovery efforts shortly after Hurricane Katrina rendered New Orleans and south Louisiana virtually inoperable for a period of months. Since its inception, LDRF has made approximately $50 million in grants statewide toward fulfilling its mission.

In the case of the grant awarded to LWCGC as with all other LDRF grants, the Foundation practices standard due diligence in the issuing and management of grants, including evaluation of organizational capacity, requisite periodic progress reports and site visits as needed. LDRF’s grantmaking activity adheres to best practices as set forth by the Council of Foundations.

LDRF made a $250,000.00 grant to LWCGC in 2008 based partially on Reverend Pierre’s receipt of an award letter from the state’s Small Rental Program, which he included with his application for the grant. The state later rescinded this award. LDRF would not have funded this grant to LWCGC had Reverend Pierre not represented that he had already secured the funds necessary to complete the entire project and produced the award letter from the state.
Moreover, based on information contained in the Inspector General’s report, it appears that Reverend Pierre intentionally falsified budgetary information on progress reports submitted to LDRF regarding the status of the grant he received from the foundation in 2008 to support rehabilitation of rental housing units for low-income participants in the Nehemiah Restoration Program. In all reports submitted to LDRF, LWCGC stated that grant funds were used in compliance with the original grant agreement. At no time did any agent of LWCGC submit a request for a budget amendment that would have provided for legitimate alterations to its grant agreement with LDRF. The Inspector General’s draft investigative report includes Reverend Pierre’s admission of “spending Foundation funds inappropriately”; based on this report, we may conclude that Reverend Pierre was aware that his use of funds was in violation of the grant agreement and he knowingly falsified requisite budget documents submitted to LDRF in efforts to conceal this mishandling of grant funds. Any grantee choosing to actively deceive the Foundation naturally presents additional challenges and complications, which LDRF is working to resolve, including continuing to conduct routine internal audits of grantmaking and follow-up procedures.

Though the Foundation is a privately-funded entity beyond the scope of the Inspector General’s jurisdiction, LDRF has willingly supported the Inspector General’s investigation and we are grateful for the information that the investigation has brought to light thus far. Once our inquiry is complete, LDRF’s CEO, with the full support of the Foundation’s Board of Directors, will determine the most appropriate actions to take in order to recoup any funds that LWCGC may have spent in violation of the grant agreement. LDRF expects to have finalized a plan and initiated a course of action no later than April 30, 2011.

Sincerely,

Flozell Daniels, Jr.
Chief Executive Officer
A copy of this report has been made available for public inspection at the Office of State Inspector General and is posted on the Office of State Inspector General’s website at www.oig.louisiana.gov. Reference should be made to Case No. 1-10-0009. If you need any assistance relative to this report, please contact Stephen B. Street, Jr., State Inspector General at (225) 342-4262.

REPORT FRAUD, WASTE, AND ABUSE

To report alleged fraud, waste, abuse, or mismanagement relative to state programs or operations, use one of the following methods:

- Complete complaint form on web site at www.oig.louisiana.gov
- Write to Office of State Inspector General, P. O. Box 94095, Baton Rouge, LA 70804-9095
- Call the Office of State Inspector General at (225) 342-4262