



Issue Date	October 20, 2008
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Audit Report Number	2009-AT-1001
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TO: Ron Larkin, Acting Director, Office of Public Housing, 4APH
Henry S. Czauski, Acting Director, Departmental Enforcement Center, CV

James D. McKay

FROM: James D. McKay, Regional Inspector General for Audit, 4AGA

SUBJECT: The Housing Authority of the City of Conyers, Georgia, Did Not Maintain Adequate Controls over its Federal Funds

HIGHLIGHTS

What We Audited and Why

As part of the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) strategic plan, we reviewed the Housing Authority of the City of Conyers' (Authority) administration of its disbursements and procurement procedures. The Georgia State Office of Public Housing requested the audit due to concerns regarding the use of its funds and violation of its procurement procedures.

Our objective was to determine whether the Authority used its federal funds in compliance with HUD regulations and other requirements.

What We Found

The Authority used \$891,468 in federal funds to pay ineligible and unsupported costs. It did not establish effective controls to protect its assets. The Authority's board did not ensure that the former executive director expended funds in accordance with Authority and HUD requirements, adequately documented expenditures, and followed procurement policies. This condition occurred because the former executive director controlled all expenditure functions and did not establish proper separation of duties.

What We Recommend

We recommend that the Director of the Office of Public Housing require the Authority to repay \$185,764 to its public housing operating and capital improvement programs for ineligible payments made to or on behalf of the former board chairman, support \$182,369 in payments made to or on the behalf of the former executive director and the former lease enforcement officer, provide documentation to support \$523,335 in payments made for various purchases or repay its public housing program, review and implement internal controls for purchasing goods and services, and ensure that its board performs its oversight duties in a responsible manner. We also recommend that the Acting Director of the Departmental Enforcement Center, in coordination with the Director of the Office of Public Housing, take appropriate administrative action against the Authority officials responsible for the improper disbursements.

For each recommendation without a management decision, please respond and provide status reports in accordance with HUD Handbook 2000.06, REV-3. Please furnish us copies of any correspondence or directives issued because of the audit.

Auditee's Response

We discussed our review results with the Authority and HUD officials during the audit. We provided a copy of the draft report to Authority officials on September 15, 2008, for their comments and discussed the report with the officials at the exit conference on September 17, 2008. The Authority provided written comments on September 19, 2008, and agreed with the finding and recommendations.

The complete text of the auditee's response can be found in appendix B of this report.

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BACKGROUND AND OBJECTIVES

The Housing Authority of the City of Conyers (Authority) was established in 1960 in accordance with state and federal law. The Authority's primary objective is to serve the citizens and communities of Rockdale County, Georgia, by providing decent, safe, and sanitary housing.

The Authority's five-member board of commissioners oversees the direction of the Authority. The mayor of the City of Conyers, Georgia, appoints the board of commissioners, which in turn selects an executive director. Currently, an interim executive director is responsible for the Authority's daily operations.

The Authority administers 290 units of public housing situated in a scattered-site setting in Conyers, Georgia. The U. S. Department of Housing and Urban Development (HUD) provided more than \$1.3 million to the Authority in operating subsidies from fiscal years 2003 to 2006 and more than \$1.8 million in capital improvement grants as follows.

Fiscal year	Operating subsidy grant	Capital improvement grant
2003	\$301,316	\$476,543
2004	321,639	460,177
2005	302,076	484,285
2006	414,220	470,471

HUD's Georgia State Office of Public Housing, located in Atlanta, Georgia, is responsible for overseeing the Authority.

Our objective was to determine whether the Authority used its federal funds in compliance with HUD regulations and other requirements.

The issues identified in our report deal with administrative and internal control activities that we believe must be brought to the attention of HUD officials. Other matters regarding the Authority's management may remain of interest to our office as well as other federal agencies. Release of this report does not immunize any individual or entity from future civil, criminal, or administrative liability or claim resulting from action by HUD and/or other authorities.

RESULTS OF AUDIT

Finding 1: The Authority Used More Than \$891,000 in Federal Funds for Ineligible and Unsupported Costs

The Authority used \$891,468 in federal funds to pay ineligible and unsupported costs. It did not establish effective controls to protect its assets. Its board did not ensure that the former executive director expended funds in accordance with Authority and HUD requirements, adequately documented expenditures, and followed procurement policies. This condition occurred because the former executive director controlled all expenditure functions and did not establish proper separation of duties. As a result, funds were not available to improve the living conditions of the Authority's units as intended, and the Authority had no assurance that its purchases were the most economical for project operation.

The Authority Paid \$368,133 to the Former Authority Officials

We reviewed Authority disbursements and supporting documentation from July 1, 2003, to June 30, 2007, and payments to the former board chairman from 2000 to 2006. The Authority paid \$368,133 to the former Authority officials. We identified \$185,764 in ineligible and unsupported payments to the former board chairman, \$73,128 to the former executive director, and \$109,241 to the former lease enforcement officer. The former executive director approved and signed all disbursements. The Authority did not use its administrative employees for the separation of duties. The former executive director had complete control over the expenditure function. She could prepare, sign, and code the checks for accounting purposes. Only one signature was required on the checks. She also reviewed and approved invoices for payment along with her assistant director. The board did not review any of the expenditures, nor did the former executive director provide the board a list of expenditures. The Authority used a fee accountant to maintain the general ledger and the cash receipts and disbursements ledgers. The fee accountant prepared the records based on information provided by the former executive director.

The Former Board Chairman Received \$185,764 in Ineligible Costs

The former board chairman received \$185,764 in ineligible payments. Although ineligible to receive any form of compensation, the former board chairman was hired as an Authority employee, while he was an active board member, and paid \$168,748 in wages from 2000 to 2006. The Authority paid him \$12,908 in benefits and provided him with an Authority credit card that he used to purchase personal items costing \$1,129. The Authority also paid \$2,979 for health insurance premiums that he was not entitled to receive. The Authority's action not only created a conflict of interest, but also violated both HUD's and the Authority's policies and regulations that prohibited payments to board members. The Authority did not seek a HUD waiver of the prohibition on hiring board members or conflict-of-interest provisions.

Part A of the annual contributions contract (contract), section 14, Employer Requirements, (B), provides that no funds of any project may be used to pay any compensation for the services of members of the Authority's board.

Section 19 of the contract, Conflict of Interest, (A)(1)(i), provides that the Authority cannot enter into any contract or arrangement with any present or former member or officer of the Authority's governing board or any member of the officer's immediate family.

Examples of payments received by the former board chairman follow:

- \$50,000 for installing 200 commodes at \$250 per commode. This amount did not include the cost of the commodes, the cost of assembling each commode, or the costs of Authority's maintenance employees used to assist with the installations. The installation cost of \$250 per commode was well in excess of the cost quoted by a local plumbing supplier of \$90 to assemble and install each commode. At the \$90 per unit rate, the former board chairman overcharged the Authority by \$32,000.
- \$31,250 to install closet doors and stops in 124 units. The former board chairman charged the Authority \$250 per installation. We inspected several of the doors and determined that since the doorjambes were already in place, the installation was simple and involved attaching the hinges to the doors and jambes and gluing the stops in place. In addition to the payments to the former board chairman, the former executive director and former lease enforcement officer received payment for installing the doors. The payments to all three Authority officials increased the cost of

installation to more than \$528 per door. This amount did not include the cost of the doors, other materials, and maintenance personnel used during the installation. The original cost estimate for the doors and installation was \$31,000. This estimate was increased by \$44,208 one year later to \$75,208; however, the number of doors did not increase. There was no documentation to support that the Authority requested bids from other companies to justify the costs.

- \$21,750 for annual unit inspections performed in 2003, 2004, and 2005. He was paid a rate of \$25 per unit. The Authority did not document the need for the inspections since a private contractor performed the annual inspections. Moreover, the payments were not reasonable because the \$25 per unit rate exceeded the private contractor's price of \$11.90 per unit by \$13.10. The former board chairman also performed other housekeeping inspections at the \$25 rate. Authority staff usually performed these inspections.
- \$12,650 in numerous payments ranging from \$500 to \$1,400 based on an hourly pay rate of \$25 per hour. However, the documentation did not identify the work performed. The former executive director or a nonsupervisory employee prepared the time sheets for the former board chairman. The former board chairman did not sign the time sheets.

In addition, the Authority purchased a new lawn tractor and traded in one of the older lawn tractors for \$1,000. The former board chairman purchased the used lawn tractor from the dealer for \$1,000. According to maintenance staff, the Authority delivered the old mower to the former board chairman's home directly from the Authority's garage. The Authority did not document that it made the old mower available for sale to the public as required by the Authority's disposition policy. After the lawn tractor was traded, the former board chairman used the Authority's credit card to purchase a new seat and wheel assemblies totaling \$475. The maintenance staff stated that the parts were installed in the Authority's maintenance shop.

Finally, since the former board chairman was hired as an employee, the Authority paid his Social Security and Medicare taxes totaling \$12,908.

The Former Executive Director Received \$73,128 in Unsupported Costs

The Authority made a number of questionable payments, totaling \$73,128, directly to or on behalf of the former executive director. The unsupported payments were for personal items.

The following are examples of the unsupported payments made by the former executive director:

- \$15,410 for seven trips, which included her husband, daughter, mother (the former board chairman's wife), aunt, and husband's parents. The trips included three trips to Disney World, Florida, and trips to Pigeon Forge, Tennessee; Myrtle Beach, South Carolina; Tybee Island, Georgia; and Helen, Georgia. Although the trips were allegedly for business-related activities, there was no documentation of conferences attended, training received, or payments for registration fees. One voucher had a flyer attached for training near Disney World, Florida. However, the company sponsoring the training informed the current executive director that the former executive director did not register for or attend the training. Another voucher was for a microcomputer user group meeting in Myrtle Beach, South Carolina. Information provided by the secretary for the user group showed that the former executive director did not sign attendance records, and the minutes from the meeting did not show that she was in attendance. Except for the vacation to Tybee Island, Georgia, she did not claim any vacation leave.

Immediately before her vacation to Myrtle Beach, South Carolina, the former executive director used Authority funds to purchase DVD movies and to install a \$1,300 video system in her Authority-furnished sport utility vehicle. There was nothing in the Authority's files to show that the purchase of this video equipment was necessary for Authority operations.

- \$16,015 that included meals for her and her family, clothes, landscaping for her home, televisions, digital and video cameras, toys and items for her daughter, Christmas decorations for her home, dog food, a waterslide for her home, veterinarian fees, payments on personal credit cards, and other items.
- \$12,450 for priming, sealing, and sanding closet doors, doorframes, stops, and catches. Documents attached to the check voucher did not support the dates or times when the former executive director performed the work. We interviewed maintenance staff employed during the time the former

executive director was paid for the work. Based on our interviews, we were unable to conclusively confirm that she performed any of the work.

- \$4,000 and \$5,000 in bonuses for 2004 and 2005, respectively. The supporting documentation for the \$4,000 bonus included a copy of altered and unsigned board minutes. Conversely, the signed copy of those board minutes did not discuss the \$4,000 bonus, and the board did not sign the minutes authorizing the \$5,000 bonus. Therefore, the bonuses were not official.
- \$5,000 downpayment on a \$7,577 utility building erected at her home. The Authority's files did not document the need to purchase the building or its benefit to the Authority.
- \$2,769 paid for unused 2004 leave. The computation for the payment showed only 40 hours of leave taken by the former executive director for 2004. Based on the time spent on vacations, she was actually absent from work for 120 hours during 2004. If the computation had been calculated using the actual leave taken of 120 hours, the former executive director would not have qualified for unused leave compensation.
- \$1,586 to purchase farm fencing and a solar powered automatic gate opener for personal use at her home.

The Former Lease Enforcement Officer Received \$109,241 in Unsupported Costs

The former lease enforcement officer, who is also the former executive director's husband, received payments of \$109,241.

Following are examples of the unsupported payments to the former lease enforcement officer:

- \$45,875 paid for painting various units and other fixtures. We interviewed maintenance staff employed during the time the former officer was paid for the painting. Based on our interviews, we were unable to conclusively confirm that the former lease enforcement officer performed any of the painting.
- \$24,059 paid for landscaping and related work. The payments included reimbursements for two payments of \$3,000 to a trucking company for loads of dirt. The former lease enforcement officer, however, did not provide cancelled checks or receipts to support the payments to the

trucking company. He also received other payments for cutting grass, landscaping, and designing playgrounds. The documentation supporting these payments did not include the date and time when the work was performed. For the playground design work, the former lease enforcement officer was paid \$4,000 for 36 hours of work. This equates to a rate of \$111 per hour. His salary at that time was \$28 per hour. The Authority did not have files to support the design work. Also, we visited the playground site and did not see any evidence of significant design work. We noted only one swing that appeared to have been in place for some time.

- \$21,750 for installing 124 closet doors. The former board chairman and the former executive director also received payments associated with the installation of these doors (see discussion of the former board chairman and the former executive director). The documentation for the payments does not show when the former lease enforcement officer performed the work.
- \$13,150 for assembling 263 commodes at \$50 per commode. The documentation attached to the payments did not state the time or date when the work was performed. Moreover, the \$50 cost to assemble the commodes was in addition to the \$250 per commode that the Authority paid the former board chairman (see discussion of the former board chairman above). According to a local plumbing supplier, the cost to assemble and install a commode was \$90.
- \$1,917 for questionable credit card purchases made by the former lease enforcement officer. These purchases included food, alcohol, hotel charges, gasoline, and other miscellaneous items while on vacation.
- \$1,832 paid for unused 2004 leave. The computation for the payment showed only 40 hours of leave taken during 2004. The former executive director maintained the Authority's leave records. Based on the non-Authority related trips he and the former executive director took, the former lease enforcement officer was actually absent from work for 120 hours during 2004. If the computation had been calculated using the actual leave taken of 120 hours, the employee would not have qualified for compensation.

Various Vendors and Relatives Received \$523,335 in Unsupported Costs

The Authority improperly procured goods and services totaling \$523,335 from various individuals and suppliers. It did not document the procurement process it followed and did not provide support for the reasonableness and necessity of the procurements. The procurements included payments for dirt hauling; landscape work; tree removal; filter replacement; and purchases of vehicles, equipment, and other items. Some of the individuals providing services were related to Authority employees.

The Authority established a written procurement policy consistent with HUD requirements; however, it did not implement working-level procedures to carry out the policy. The Authority's procurement policy at the time of the purchases required the Authority to follow the sealed bidding or competitive proposal method of procurement for all purchases over \$25,000.

Office of Management and Budget Circular A-87 establishes principles and standards for determining the allowable costs incurred by state and local governments receiving federal awards carried out through grants, cost reimbursement contracts, and other agreements. Basic guidelines stipulate that costs, to be allowable, must be necessary and reasonable for proper and efficient performance and administration of federal awards. Office of Management and Budget Circular A-87 also states that for costs to be allowable, they must be adequately documented.

HUD stipulates that the Authority must conduct all procurement transactions in a manner providing full and open competition consistent with the standards established in federal regulations at CFR [*Code of Federal Regulations*] 85.36. HUD Handbook 7460.8, REV-2, requires the Authority to use its own procurement procedures, which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in this section. Authorities must maintain records sufficient to detail the significant history of procurement.

We selected four procurements based on large contract amounts. The purchases were improperly procured. The files for the purchases did not document the Authority's compliance with the requirements. Also the Authority's board minutes did not document that the board discussed or reviewed the purchases.

We reviewed the four largest procurements as follows:

Tree removal - The Authority paid a local vender \$45,000 to remove trees.

Dump truck - The Authority purchased a dump truck valued at \$48,800 to haul trash to a local dump. The Authority's new administration determined that the City would pick up the trash at no cost to the Authority. The Authority has found another use for it.

Chevrolet Tahoe SUV - The Authority purchased a 2006 Chevrolet Tahoe SUV from a nonlocal dealer for \$48,780. The vehicle was for the executive director's use. The vehicle was fully equipped and included a video system for watching movies and a navigation system.

Landscaping - The Authority paid a local vendor \$65,134 for hauling dirt and general landscape work. Payments ranged from \$300 to \$9,300. The vendor was the nephew of the former assistant director who reviewed and approved the invoices for payment.

The Authority did not support the remaining procurement activities. The Authority did not document the bidding for the purchases as required. Evidence did not support that the Authority obtained price quotes, sealed bids, or competitive proposals before making the purchases. Supporting documents for these purchases sometimes lacked signatures, did not show what good or service was purchased, and did not show that the good or service was actually received by the Authority.

Overall, the Authority did not establish the controls it needed to protect its assets. It did not ensure that its federal funds were used for eligible, supported housing-related activities that were reasonable and necessary for its operations. This condition occurred because the former board chairman, former executive director, and former lease enforcement officer chose to forego established competitive procurement requirements. Consequently, more than \$891,000 in Authority funds was not available to improve the Authority's units and living conditions of its tenants as intended.

During our audit, the Authority's board, under the guidance of a new chairman and the Authority's interim executive director, focused on improving oversight. The Authority has engaged a new accounting firm to prepare its annual financial reports and statements. It replaced its board chairman, various board members, the former executive director, the former assistant executive director, the former lease enforcement officer, and other Authority employees.

The Authority's board currently meets each month and encourages residents and the public to attend. Official minutes of the board meetings are prepared in a timely manner, approved, and signed. The Authority plans to have training for board members. The board established a finance committee and a personnel committee to review monthly reports of receipts, disbursements, and audits. It

considers purchases in advance to determine their reasonableness and necessity. It has restricted credit card use to the interim executive director and the assistant executive director. The Authority established separation of duties outlined in its new purchase procedure policy. Its new office manager reviews invoices for payment and prepares the disbursement checks. Afterward, the interim executive director reviews the supporting documentation and signs the disbursement checks.

Although the new Authority board has focused on improving its oversight of Authority operations, further consideration is needed. We have specific concerns about two recent board actions.

- The board currently requires two signatures for checks over \$10,000, and one signature must be the board chairman's. However, few individual Authority purchases in our scope exceeded \$10,000. This control likely would not have detected or prevented many of the ineligible and unsupported payments to the former Authority officials, and a lower threshold should be considered.
- The new board also increased the small purchase threshold from \$25,000 to \$100,000. This threshold increase means that the Authority will not have to publicly advertise and accept competitive sealed bids from the public for projects costing less than \$100,000. Instead, the Authority is permitted to obtain three price quotes from vendors of its own choosing. Although the increase from \$25,000 to \$100,000 is permitted by HUD procurement guidelines, the Authority board should consider the budget and operations of the Authority. None of the Authority's individual purchases within our audit scope exceeded \$100,000. This change by the new board would not have been sufficient to detect many of the ineligible and unsupported disbursements of the former Authority officials. Therefore, lower thresholds should be considered.

Recommendations

We recommend that the Director, Office of Public Housing, require the Authority to

- 1A. Repay \$185,764 to its public housing operating and capital improvement programs for ineligible payments made to or on behalf of the former board chairman from nonfederal funds.
- 1B. Provide support for \$182,369 in payments made to or on behalf of the former executive director and former lease enforcement officer or repay any unsupported costs to its public housing operating and capital improvement programs from nonfederal funds.
- 1C. Provide support for \$523,335 in payments made for various purchases or repay any unsupported costs to its public housing operating and capital improvement programs from nonfederal funds.
- 1D. Review and implement internal controls to ensure that the Authority complies with HUD procurement regulations and its own local procurement policy approved by HUD and its board for purchasing goods and services.
- 1E. Ensure that the board is provided training and establishes procedures to perform its oversight duties in a responsible manner.

We also recommend that the Acting Director of the Departmental Enforcement Center in coordination with the Director, Office of Public Housing

- 1F. Take appropriate administrative action against the Authority officials responsible for the disbursement of federal funds in noncompliance with HUD requirements.

SCOPE AND METHODOLOGY

To achieve our audit objectives, we reviewed

- Applicable laws, regulations, and other HUD program requirements relating to disbursements and procurement;
- Authority standard operating policies, procedures, and board minutes;
- Payments and supporting documentation provided by Authority staff and officials;
- The Authority's financial management and procurement system, including controls over cash receipts, disbursements, purchases, contracts, and operations;
- Management control systems pertaining to procurement; and
- Information and records maintained by HUD's Georgia state office pertaining to the Authority and the most recent U.S. Army Corps of Engineers report.

We reviewed various Authority documents including contract files, financial statements, check vouchers, invoices, and reports from the independent public accountant. In addition, we gained an understanding of the Authority's purchase and accounting system as it related to our review objective.

We interviewed the Atlanta, Georgia, Office of Public Housing program officials and Authority management and staff. We reviewed HUD files and records, the Authority's bank records, records of disbursements, draws from HUD, and the general ledgers.

We reviewed all disbursement transactions from July 1, 2003, through June 30, 2007. We expanded our review period as necessary to accomplish our objectives. We also expanded our review to include all Authority payments to the former board chairman after he retired from the Authority as executive director in June 2000. We also considered procurements that occurred after June 30, 2007.

We performed our on-site work from July through December 2007 at the Authority, located at 1214 Summers Circle, NW, Conyers, Georgia, and at the HUD Office of Public Housing, located at 40 Marietta Street, Atlanta, Georgia.

We performed our review in accordance with generally accepted government auditing standards.

INTERNAL CONTROLS

Internal control is an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved:

- Effectiveness and efficiency of operations,
- Reliability of financial reporting, and
- Compliance with applicable laws and regulations.

Internal controls relate to management's plans, methods, and procedures used to meet its mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

Relevant Internal Controls

We determined the following internal controls were relevant to our audit objectives:

- Compliance with laws and regulations – Policies and procedures that management has implemented to reasonably ensure that its resources are used in accordance with laws and regulations.
- Safeguarding of resources – Policies and procedures that management has implemented to reasonably ensure that resources are safeguarded against waste, loss, and misuse.

We assessed the relevant controls identified above.

A significant weakness exists if internal controls do not provide reasonable assurance that the processes for planning, organizing, directing, and controlling program operations will meet the organization's objectives.

Significant Weaknesses

Based on our review, we believe the following item is a significant weakness:

- The Authority did not adequately monitor its disbursement of federal funds to ensure that payments were for eligible and supported housing activities (see finding 1).

APPENDIXES

Appendix A

SCHEDULE OF QUESTIONED COSTS

<u>Recommendation number</u>	<u>Ineligible 1/</u>	<u>Unsupported 2/</u>
1A	\$185,764	
1B		\$182,369
1C		<u>\$523,335</u>
Total	<u>\$185,764</u>	<u>\$705,704</u>

1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law; contract; or federal, state, or local policies or regulations.

2/ Unsupported costs are those costs charged to a HUD-financed or HUD-insured program or activity when we cannot determine eligibility at the time of audit. Unsupported costs require a decision by HUD program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures.

Appendix B

AUDITEE COMMENTS



CONYERS HOUSING AUTHORITY

September 18, 2008

Mr. James McKay
Region 4 Office of the Inspector General
U.S. Department of Housing and Urban Development
Office of Audit Box 42
Richard B. Russell Federal Building
75 Spring Street Room 330
Atlanta, Georgia 30303-3388

Dear Mr. McKay;

This letter is in follow up to the draft audit report of the fiscal years 2003, 2004, 2005, and 2006 of the Housing Authority of Conyers, Georgia. The report was reviewed by Mr. Bill Rogers, Chair of the Board of Commissioners and I. Based on our review of your comments, findings and recommendation, we respectfully submit the following written comments for inclusion into your published final report.

- 1A. As funding becomes available we will repay for ineligible payments made to or on behalf of the former board chairman to the operating and capital accounts.
- 1B. We will as funding is available repay unsupported costs to the public housing operating and capital improvement program that was paid for various purchases by the former executive director and lease enforcement officer.
- 1C. We agree as funding is available we will pay to the public housing operating and capital improvement programs for unsupported various purchases made within acknowledged audit years.
- 1D. The current staff has reviewed and updated the procurement regulations required by local and HUD regulations for the purchase of goods and services in the future and will adhere to them.



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1E. We will obtain training for all board members and establish procedures to enable the board members to perform their oversight duties in a responsible manner. Meetings are currently held each month and board members are provided with financial statement for their review for monthly as well as year to date. Monthly meeting minutes are compiled and signed by attending board members and kept on file for review.

The Conyers Housing Authority Board Members and the Staff has and will continue to work diligently with your office to clear this matter up. Your staff was very professional and fair throughout this process. Should you have any questions please feel free to contact me at 770-483-9301.

Sincerely,



Bobbie Hill
Executive Director

Cc: Board Members of the Conyers Housing Authority