

*Granted By:* Paula Blunt, for Michael Liu, Assistant Secretary for Public and Indian Housing.

*Date Granted:* April 18, 2003.

*Reason Waived:* The HA requested a waiver (extension of time) to submit its audited financial data. The Bernalillo County Housing Department is a component of Bernalillo County. The HA cannot submit its audited financial data until the County completes its audit. This issue has hindered the HA's ability to submit its audited report in a timely manner.

*Contact:* Judy Wojciechowski, Director, Office of Troubled Agency Recovery, Office of Public and Indian Housing, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410-5000; telephone: (202) 708-4932.

- *Regulation:* 24 CFR 902.33(c).

*Project/Activity:* Hudson Housing Authority (NY061), Hudson, NY.

*Nature of Requirement:* Section 902.33(c) concerns reporting compliance dates. Unaudited financial statements will be required two months after the PHA's fiscal year end, and audited financial statements will be required no later than nine months after the PHA's fiscal year end, in accordance with the Single Audit Act and OMB Circular A-133.

*Granted By:* Michael Liu, Assistant Secretary for Public and Indian Housing.

*Date Granted:* June 9, 2003.

*Reason Waived:* HA requested a waiver (extension of time) to file its Management data. HA received a Late Presumptive Failure (LPF) score of zero out of 30 points and Troubled Designation. The HA's request indicates that significant criminal activity on the premises caused on August 22, 2002, and November 26, 2002, created a distraction during the period the Management Operations Assessment Sub System (MASS) submission was due. HA also indicated that it changed its email addresses, but did not notify REAC of the change and did not receive late notices sent by REAC.

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- *Regulation:* 24 CFR 902.33(c).

*Project/Activity:* Town of Johnston Housing Authority (RI009), Johnston, RI.

*Nature of Requirement:* Section 902.33(c) concerns reporting compliance dates. Unaudited financial statements will be required two months after the PHA's fiscal year end, and

audited financial statements will be required no later than nine months after the PHA's fiscal year end, in accordance with the Single Audit Act and OMB Circular A-133.

*Granted By:* Paula Blunt, General Deputy Assistant Secretary for Public and Indian Housing.

*Date Granted:* June 9, 2003.

*Reason Waived:* The HA's appeal request was treated as a waiver (extension of time) to file its financial data. According to the HA's request, its external auditor was unable to complete the financial audit in a timely manner. The audited financial data was due September 30, 2002, but submitted to REAC on November 13, 2002. A memorandum from the external auditor to REAC indicated that while the HA fully cooperated during the course of the audit, the auditor was at fault for the late filing.

*Contact:* Judy Wojciechowski, Director, Office of Troubled Agency Recovery, Office of Public and Indian Housing, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410-5000; telephone: (202) 708-4932.

- *Regulation:* 24 CFR 902.33(c).

*Project/Activity:* West Warwick Housing Authority (RI015), West Warwick, RI.

*Nature of Requirement:* Section 902.33(c) concerns reporting compliance dates. Unaudited financial statements will be required two months after the PHA's fiscal year end, and audited financial statements will be required no later than nine months after the PHA's fiscal year end, in accordance with the Single Audit Act and OMB Circular A-133.

*Granted By:* Paula Blunt, General Deputy Assistant Secretary for Public and Indian Housing.

*Date Granted:* June 5, 2003.

*Reason Waived:* HA requested a waiver (extension of time) to submit its financial data. According to the HA's request, its external auditor was unable to complete the financial audit in a timely manner. The audited financial statements were due September 30, 2002, but were submitted to REAC on January 8, 2003. A memorandum from the external auditor to REAC indicates that while the HA fully cooperated during the course of the audit, the auditor was at fault for the late filing because of his busy schedule.

*Contact:* Judy Wojciechowski, Director, Office of Troubled Agency Recovery, Office of Public and Indian Housing, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410-5000; telephone: (202) 708-4932.

- *Regulation:* 24 CFR 902.33(c).

*Project/Activity:* Maryville Housing Authority (TN065), Maryville, TN.

*Nature of Requirement:* Section 902.33(c) concerns reporting compliance dates. Unaudited financial statements will be required two months after the PHA's fiscal year end, and audited financial statements will be required no later than nine months after the PHA's fiscal year end, in accordance with the Single Audit Act and OMB Circular A-133.

*Granted By:* William Russell, Deputy Assistant Secretary for Public Housing and Voucher Programs.

*Date Granted:* June 23, 2003.

*Reason Waived:* HA requested a waiver (extension of time) to submit its audited financial data. The request indicates that the HA procured an auditor for fiscal year ending December 31, 2002. In March 2003, the auditor withdrew from the audit engagement, citing a loss of staff. After additional efforts, the HA was able to engage an auditor who will conduct the financial audit for FY2002.

*Contact:* Judy Wojciechowski, Director, Office of Troubled Agency Recovery, Office of Public and Indian Housing, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410-5000; telephone: (202) 708-4932.

- *Regulation:* 24 CFR 902.33(c).

*Project/Activity:* Housing Authority of the city of Palacios TX.

*Nature of Requirement:* Section 902.33(c) concerns reporting compliance dates. Unaudited financial statements will be required two months after the PHA's fiscal year end, and audited financial statements will be required no later than nine months after the PHA's fiscal year end, in accordance with the Single Audit Act and OMB Circular A-133.

*Granted By:* Michael Liu, Assistant Secretary for Public and Indian Housing.

*Date Granted:* April 30, 2003.

*Reason Waived:* HA requested a waiver (extension of time) to submit its audited financial data. The waiver request indicates that the HA encountered a significant delay in engaging an independent audit firm to conduct its financial audit for the fiscal year ended September 30, 2001. HA provided correspondence that indicated many external audit firms were unable to conduct the work due to workload considerations. The HA was eventually able to engage an auditor to conduct the audits for the fiscal year ended September 30, 2001.

*Contact:* Judy Wojciechowski, Director, Office of Troubled Agency