



City of Greensboro

Date: November 25, 2009
To: Rashad Young, City Manager
From: Internal Audit Division
Subject: Room at the Inn of the Carolinas, Incorporated

The Internal Audit Division has completed our annual review of The Room at the Inn of the Carolinas, Incorporated along with a Programmatic Review by the Housing & Community Development Department for the 2007-2008 year. Attached you will find our review report; the agency response; the departmental response and our replies to their responses. We feel that sufficient corrective actions have been implemented to our recommendations as we move forward. If you have any questions or need additional information, please let us know. Thanks.

A handwritten signature in black ink, appearing to read "Len Lucas".

Len Lucas
Internal Audit Director

Cc: Bob Morgan, Deputy City Manager
Andy Scott, Interim Assistant City Manager for Economic Development
Dan Curry, Interim Director of Housing & Community Development



Date: August 4, 2009
To: Dan Curry, Acting Director of Housing & Community Development
From: Internal Audit Division
Subject: Room at the Inn of the Carolinas (formerly Triad), Incorporated

The Internal Audit Division has performed our yearly monitoring visit of the Room at the Inn of the Carolinas, Incorporated which received an Emergency Shelter grant in the amount of \$78,116 from the City of Greensboro during the 2007 to 2008 grant year. The Agency provides shelter, food and basic life skills training for single pregnant women and their minor children.

The Emergency Shelter grant in the amount of \$78,116 shall perform all the necessary services provided with operating and maintaining a shelter for homeless persons. The Agency shall provide housing, food, clothing, intensive case management, childcare, transportation, parenting and life skills education in a licensed maternity home to homeless, pregnant women with or without previous children. Approximately 30 beneficiaries were projected to be served at the Mary Nussbaum Maternity House located at 734 Park Avenue. Eligible costs include staff salaries (including fringe benefits); maintenance and security salary; insurance and utilities.

We examined selected financial transactions and program documentation maintained by the agency for compliance with the contract and for assurance that program goals were achieved. Based on our review, it appears that the funds have been spent according to the terms of the agreement except for the following recommendations:

FINDING:

In reference to Agency's fiscal year ending audited financials for June 30, 2009, revealed the following:

1. The Agency's actual cash balance at year end was a negative (\$13,467).
2. Current liabilities increased from \$35,712 in 2007 to \$200,435 in 2008 an increase of 82%;
3. The working capital was a negative (\$40,244).

RECOMMENDATION:

We request the Agency provides us with a plan on how to improve their financial position.

FINDING:

Per Agency's requisition #4 for the month of October, 2007 we point out the following:

1. The City reimbursed the Agency \$212.68 too much reference for a staff member's salary. The Agency was reimbursed gross salary \$1,040.00 which included fringes and then on the next line of the statement reimbursed the fringes of \$212.68 again causing the duplicate payment.
2. The City reimbursed the Agency for North Carolina workmen's compensation of \$10,092.50. This amount included the employees of both Greensboro and Kernersville.

RECOMMENDATION:

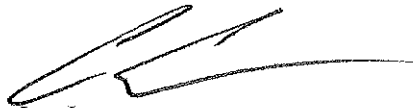
The amount reimbursed to the Agency for North Carolina workmen's compensation should be prorated for Greensboro staff members only or the Agency should provide more detailed invoices to justify the amount reimbursed.

We request a written and signed response from the Department of Housing & Community Development and Room at the Inn of the Carolinas, Inc. by August 18, 2009 and mailed to the City of Greensboro, Internal Audit Division, P. O. Box 3136, Greensboro, NC 27402.

We would like to thank Ms. Elizabeth Hedgecock, Associate Director; Ms. Edith Clifford, Administrative Assistant; and Ms. Anne Cunningham, D C S-Triad of the Room at the Inn of the Carolinas for their courtesy and cooperation shown to us during this visit. If there are any questions or comments concerning the details of this visit, we can be reached at 373-2821.



Mickey Kerans
Internal Auditor



Len Lucas
Internal Audit Director

Cc: Andy Scott, Interim Assistant City Manager for Economic Development
O. Albert Hodges, President and CEO of Room at the Inn of the Carolinas, Inc.



Date: July 30, 2009
To: Albert Hodges, Director, Room at the Inn
From: Michael Blair, City of Greensboro HCD
RE: *FY08/09 Programmatic Evaluation*

On April 1, 2009 HCD and Internal Audit (IA) staff conducted an on-site monitoring visit of Room at the Inn of the Carolinas (RATIC). RATIC is a sub-recipient of the City of Greensboro Department of Housing and Community Development and is carrying out the activity of shelter operations. This was to include shelter, food and basic life skills training for formerly homeless pregnant women.

HCD staff understands that for enrollment program participants must be pregnant, without a severe psychiatric history, have parental or guardian permission if a minor and must be enrolled in the Maternal, Infant and Child Healthcare Program that RATIC provides. Women with other children may be admitted under certain circumstances.

The period under review, along with current site conditions, was from July 1, 2007 to June 30, 2008. In addition to examining various program materials and financial files in the course of the review city staff met with Ms. Elizabeth Hedgecock, Associate Director and Ms. Edith Clifford, Administrative Assistant of the Room at the Inn of the Carolinas.

Funding and Number Served

Emergency Shelter funding for FY07/08 was \$78,116 (30 individuals served which is 100% of the projected 30) and was expended in its entirety.

CDBG Eligibility (file review) and Consolidated Plan Relationship

All program participant files reviewed contained required signed homelessness verification forms. The program relationship to 2005-2009 Consolidated Plan is Priority 2A-B and 2A-C.

Board and Board Minutes

The board met four times (four with a quorum) in FY07/08 (Four (4) is the HCD minimum number of annual board meetings with a quorum) and had/has 13 members, 6 women and 7 men, from a wide range of professional backgrounds. Minutes are maintained and are very understandable including the minutes where the external annual audit was reviewed and accepted by the board. It is noted that internal controls were discussed and recorded in the minutes.

Grievance Policy

The agency has a multi-level grievance policy.

CHIN

At the time of the visit the agency was applying for a CHIN user license. This is appreciated and has likely already occurred.

Conditions

An inspection site visit of the facility was conducted in FY07/08 and it was found to be very well maintained. An inspection visit should be conducted in FY09/10.

RATI/MCN	FY04/05	FY05/06	FY06/07	FY07/08
Total Families Served:	15	22	23	30
Total Individuals Served:	30	32	30	30
Client Nights:	2,176	1,961	1,959	1,933
Average Occupancy:	99%	90%	89%	88%
Average Length of Stay (days):	111	73.4	85.2	64.4
Graduation Rate (births/HH):	47%	55% (HCD)	74% (HCD)	43% (HCD)
Births:	10	12	17	13

As a result of this review HCD staff is making zero (0) findings, zero (0) concerns and one (1) observation, regarding the use of HCD funding.

A *finding* is defined by HCD as a program element that does not comply with a local, federal, or contractual, rule or regulation whereas a *concern* is either a potential finding or program weakness that should be improved to avoid future problems. An *observation* can be either a positive comment about the agency or a suggestion that may improve a service or element of operations.

Observation – Internal Audit Findings

The first IA finding was related to a year end negative cash balance; an increase of 82% in current liabilities; and negative working capital.

The second IA finding pointed out a duplicate payment and non-prorated worker's compensation payments for workers in Kernersville and Greensboro. This has since been adequately resolved which is appreciated.

Requested Action

In regard to the first IA finding no recommendation is given; it is only a concern about financial indicators.

In regard to the second finding HCD requests that the agency always prorate all multi-jurisdictional costs and check against duplicate requisition documentation before submitting for payment.

The Internal Audit report contained two findings which are discussed above.

The observation in this review, in our view, does not reflect negatively on Room at the Inn staff and their work ensuring the continued success of the referenced programs. The observation is only intended reinforce the Internal Audit report findings and avoid duplicate payments and non-prorated cost items in the future.

It is HCD staff opinion that Room at the Inn is an eligible and effective use of city Homelessness Prevention funding. The program appears to be an excellent resource for pregnant homeless women. Performance records were understandable and there are no disqualifying financial concerns for future City funding.

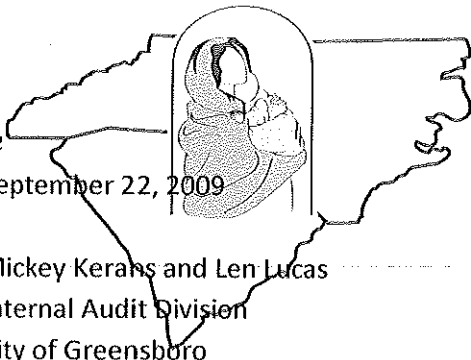
HCD staff appreciates the assistance provided during the monitoring visit by Room at the Inn staff.



Michael Blair
Specialist Grants Compliance



Dan Curry
Acting Director HCD



Room At The Inn of the Carolinas

September 22, 2009

www.RoomInn.org

Mickey Kerans and Len Lucas
Internal Audit Division
City of Greensboro
Post Office 3136
Greensboro, NC 27402

Dear Mickey and Len:

We are in receipt of your report dated August 4, 2009 regarding the yearly monitoring visit of our Nussbaum Maternity Home conducted on April 1, 2009. Here are our responses to the two findings in the report.

FINDING:

In reference to Agency's fiscal year ending audited financials for June 30, 2009, revealed the following:

1. The Agency's actual cash balance at year end was a negative (\$13,467).
2. Current liabilities increased from \$35,712 in 2007 to \$200,435 in 2008 an increase of 82%;
3. The working capital was a negative (\$40,244).

RECOMMENDATION:

We request the Agency provides us with a plan on how to improve their financial position.

Our response:

Since the end of the fiscal year ending 6/30/2008, we have taken the following actions to improve our financial position.

- In December of 2008, all employees took pay cuts resulting in savings of approximately \$40,000 per year;
- Since December of 2008, we have eliminated the following positions: Associate Director, Chaplain, Administrative Assistant, and Director of Children and Family Services;
- We have reduced costs related to liability insurances, worker's comp insurance, telephone and internet services and fund-raising expenses.
- Our operating budget at the beginning of our fiscal year of 7/1/08 was \$1,090,187....we have reduced that to our current operating budget of \$973,288 that includes over 22k in debt service and 25k in needed improvements to our facilities.

Room At The Inn of the Triad

Room At The Inn of the Lowcountry

P O Box 1106
Kernersville, NC 27285
(336) 996-3788
(336) 996-7567 FAX

P O Box 2486
Bluffton, SC 29910
(843) 815-9911
(843) 706-3572 FAX

- Additionally, we have sought new sources of income to replace reductions in funding. We have sought and been approved for funding through the NC ESG program and the Adult and Child Food programs in both NC and SC. We continue to expand our private funding streams including new grants and growing our special events.

FINDING:

Per Agency's requisition #4 for the month of October, 2007 we point out the following:

1. The City reimbursed the Agency \$212.68 too much reference for a staff member's salary. The Agency was reimbursed gross salary \$1,040.00 which included fringes and then on the next line of the statement reimbursed the fringes of \$212.68 again causing the duplicate payment.
2. The City reimbursed the Agency for North Carolina workmen's compensation of \$10,092.50. This amount included the employees of both Greensboro and Kernersville.

RECOMMENDATION:

The amount reimbursed to the Agency for North Carolina workmen's compensation should be prorated for Greensboro staff members only or the Agency should provide more detailed invoices to justify the amount reimbursed.

Our response:

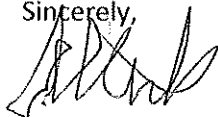
Regarding requisition # 4 for the month of October, 2007:

1. Self calculating function on excel spreadsheet was not working and inadvertently a wrong number was typed in.
2. A breakdown was calculated for Greensboro only personnel. The breakdown of WC by location has already been implemented for the 08-09 year.

The above were corrected and submitted to the City of Greensboro on 4/14 with additional invoices to make up the difference. For your convenience a copy of the corrected #4 requisition is attached.

We appreciate all that the City of Greensboro has made possible for our homeless women and children. We are also grateful for the cordial and professional relationships we have developed with the city staff. If any further information is needed, please do not hesitate to contact me at 336-996-3788. Together, we can continue to help some of the most vulnerable of our society: homeless mothers and their children.

Sincerely,



O. Albert Hodges
President

<u>Check Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Check Amount</u>	<u>Eligible Amount Program</u>	<u>Eligible Amount M&O</u>	<u>Eligible Amount Admin</u>	<u>Total Eligible Amount</u>
5-Oct	3067	Greensboro Housing Coalition	\$150.00		\$ 150.00		\$150.00
5-Oct	3090	Daniel Keck Taxi Co.	\$416.40	\$ 416.40			\$416.40
5-Oct	3092	REL Insurance Services	\$313.27		\$ 313.27		\$313.27
5-Oct	3093	Jeff's Classic Towing & Locksmith	\$110.00		\$ 110.00		\$110.00
9-Oct	Direct Dep #1554	Auria Chamberlain (house mgr-GSO) Net pay	\$827.32			\$ 827.32	\$827.32
9-Oct	Direct Dep #1554	Auria Chamberlain - Payroll Taxes	\$212.68			\$ 212.68	\$212.68
9-Oct	Direct Dep #1559	Flossie McCoy - Net Pay	\$710.60	\$ 710.60			\$710.60
9-Oct	Direct Dep #1559	Flossie McCoy - Payroll Taxes	\$92.80	\$ 92.80			\$92.80
9-Oct	Direct Dep #1565	Jason Melton - Net Pay	\$690.27		\$ 142.37		\$142.37
9-Oct	Direct Dep #1565	Jason Melton - Payroll Taxes	\$229.73		\$ 47.38		\$47.38
9-Oct	3098	Lowe's	\$1,839.99		\$ 432.95		\$432.95
15-Oct	3101	Lowe's	\$57.47		\$ 19.94		\$19.94
17-Oct	3103	Lowe's	\$324.50		\$ 303.98		\$303.98
17-Oct	3104	REL Insurance Services	\$14,840.00		\$ 6,314.02		\$6,314.02
24-Oct	3112	Duron	\$41.37		\$ 38.75		\$38.75
24-Oct	Direct Dep #1574	Auria Chamberlain (house mgr-GSO) Net pay	\$827.32			\$ 827.32	\$827.32
24-Oct	Direct Dep #1574	Auria Chamberlain - Payroll Taxes	\$212.68			\$ 212.68	\$212.68
24-Oct	Direct Dep #1579	Flossie McCoy - Net Pay	\$744.65	\$ 744.65			\$744.65
24-Oct	Direct Dep #1579	Flossie McCoy - Payroll Taxes	\$102.53	\$ 102.53			\$102.53
24-Oct	Direct Dep #1585	Jason Melton - Net Pay	\$356.57		\$ 224.00		\$224.00
24-Oct	Direct Dep #1585	Jason Melton - Payroll Taxes	\$91.93		\$ 57.75		\$57.75
29-Oct	3113	Costco	\$895.06	\$ 867.07			\$867.07
26-Oct	3114	Chelsea Praylor	\$150.00		\$ 150.00		\$150.00
30-Oct	3116	Costco	\$319.63	\$ 313.36			\$313.36
30-Oct	3118	The Mulch Yard	\$50.00		\$ 50.00		\$50.00
30-Oct	3120	Pest-X Exterminating	\$76.00		\$ 76.00		\$76.00
30-Oct	3121	Piedmont Natural Gas	\$79.39		\$ 79.39		\$79.39
30-Oct	3122	Duke Energy	\$467.34		\$ 467.34		\$467.34
30-Oct	3123	LeBleu Water	\$ 83.21	\$ 81.25			\$81.25
30-Oct	3124	City of Greensboro	\$ 384.20		\$ 384.20		\$384.20
Requisition 4 Totals (before adjustments)				\$ 3,328.66	\$ 9,361.34	\$ 2,080.00	
						TOTAL ELIGIBLE for October	\$14,770.00

Adjustments for July thru September - Salary for Flossie McCoy should have been under Program and not Admin.

Salary for Jason Melton - corrections for net pay and taxes

Submission for adjustment

17-Jul		Gross Pay - Flossie McCoy				\$ (824.00)	(\$824.00)
17-Jul	Dir Dep	Flossie McCoy - Net Pay	\$726.56	\$726.56			\$726.56
17-Jul	Dir Dep	Flossie McCoy - Payroll Taxes	\$97.44	\$97.44			\$97.44
31-Jul		Gross Pay - Flossie McCoy				\$ (906.40)	(\$906.40)
31-Jul	Dir Dep	Flossie McCoy - Net Pay	\$789.42	\$789.42			\$789.42
31-Jul	Dir Dep	Flossie McCoy - Payroll Taxes	\$116.98	\$116.98			\$116.98
14-Aug		Gross Pay - Flossie McCoy				\$ (824.00)	(\$824.00)
14-Aug	Dir Dep #1487	Flossie McCoy - Net Pay	\$726.56	\$726.56			\$726.56
14-Aug	Dir Dep #1487	Flossie McCoy - Payroll Taxes	\$97.44	\$97.44			\$97.44
28-Aug		Gross Pay - Flossie McCoy				\$ (824.00)	(\$824.00)
28-Aug	Dir Dep #1503	Flossie McCoy - Net Pay	\$726.56	\$726.56			\$726.56
28-Aug	Dir Dep #1503	Flossie McCoy - Payroll Taxes	\$97.44	\$97.44			\$97.44
13-Sep		Gross Pay - Flossie McCoy				\$ (824.00)	(\$824.00)
13-Sep	Dir Dep #1503	Flossie McCoy - Net Pay	\$726.56	\$ 726.56			\$726.56
13-Sep	Dir Dep #1503	Flossie McCoy - Payroll Taxes	\$97.44	\$ 97.44			\$97.44
27-Sep		Gross Pay - Flossie McCoy				\$ (885.80)	(\$885.80)
27-Sep	Dir Dep #1538	Flossie McCoy - Net Pay	\$773.46	\$ 773.46			\$773.46
27-Sep	Dir Dep #1538	Flossie McCoy - Payroll Taxes	\$112.34	\$ 112.34			\$112.34
27-Sep		Gross Pay - Jason Melton				\$ (379.50)	(\$379.50)
27-Sep	Direct Dep #1539	Jason Melton - Net Pay	\$306.71	\$ 306.71			\$306.71
27-Sep	Dir Dep #1539	Jason Melton - Payroll Taxes	\$72.79	\$ 72.79			\$72.79

Adjustment for July through September - Contract Labor paid to Larry Harris should have been under M & O and not Admin.

Contract Labor paid to Jessica Chriscoe should have been under Program and not Admin.

Submission for adjustment

17-Jul	2942	Jessica Chriscoe (contract labor)	\$320.00	\$144.00		\$ (144.00)	\$0.00
27-Jul	2967	Jessica Chriscoe (contract labor)	\$124.00	\$56.00		\$ (56.00)	\$0.00
9-Aug	2987	Jessica Chriscoe (contract labor)	\$260.00	\$192.00		\$ (192.00)	\$0.00
10-Aug	3006	Jessica Chriscoe (contract labor)	\$224.00	\$96.00		\$ (96.00)	\$0.00
23-Aug	3019	Jessica Chriscoe-Melton (contract labor)	\$96.00	\$96.00		\$ (96.00)	\$0.00
24-Aug	3025	Jessica Chriscoe (contract labor)	\$140.00	\$96.00		\$ (96.00)	\$0.00
28-Sep	3059	Larry Harris (contract labor)	\$245.00		\$ 245.00	\$ (245.00)	\$0.00
Total Adjustment for prior submissions (by category)				\$5,768.20	\$245.00	-\$6,013.20	\$0.00

Adjustments for July thru September - Salary for Auria Chamberlain which was not submitted but can be used to offset reclass of other items

Submission for adjustment

27-Sep	Direct Dep #1533	Auria Chamberlain (house mgr-GSO) Net pay	\$827.32			\$ 827.32	\$827.32
27-Sep	Direct Dep #1533	Auria Chamberlain - Payroll Taxes	\$212.68			\$ 212.68	\$212.68
13-Sep	Direct Dep #1516	Auria Chamberlain (house mgr-GSO) Net pay	\$827.32			\$ 827.32	\$827.32
13-Sep	Direct Dep #1516	Auria Chamberlain - Payroll Taxes	\$212.68			\$ 212.68	\$212.68
28-Aug	Direct Dep #1499	Auria Chamberlain (house mgr-GSO) Net pay	\$827.32			\$ 827.32	\$827.32
28-Aug	Direct Dep #1499	Auria Chamberlain - Payroll Taxes	\$212.68			\$ 212.68	\$212.68
14-Aug	Direct Dep #1483	Auria Chamberlain (house mgr-GSO) Net pay	\$827.32			\$ 827.32	\$827.32
14-Aug	Direct Dep #1483	Auria Chamberlain - Payroll Taxes	\$212.68			\$ 212.68	\$212.68
31-Jul	#1466	Auria Chamberlain (house mgr-GSO) Net pay	\$827.32			\$ 827.32	\$827.32
31-Jul	#1466	Auria Chamberlain - Payroll Taxes	\$212.68			\$ 212.68	\$212.68
17-Jul	#1456	Auria Chamberlain (house mgr-GSO) Net pay	\$1,069.95			\$ 214.95	\$214.95
17-Jul	#1456	Auria Chamberlain - Payroll Taxes	\$316.05			\$ 316.05	\$316.05
Adjustment for Admin Category - NEW submissions for PRIOR PERIODS						\$ 5,731.00	

Total of Requisition 4 +/- Adjustments for July - September + New Submission for prior periods

AS REPORTED ON ORIGINAL SUBMISSION	\$9,096.86	\$9,606.34	\$1,797.80
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THIS IS THE NEW SECTION TO CORRECT AS PER MICKEY KEARNS' AUDIT QUESTIONS -

ALSO CORRECTED DARK YELLOW ABOVE IN ORIGINAL (PAGES 1 - 3 WERE WITH ORIGINAL SUBMISSION)

To Correct clerical error on Requisition # 4 for year 2007-2008

As overpayment by the city of \$212.68 for wages of Auria Chamberlain

04/22/08	Direct Deposit # 1864 Auria Chamberlain - Net pay	\$749.19	\$212.68	\$212.68
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**To Correct distribution % of Workers' Comp from all NC employees to that of just NC Maternity Home Employees
As overpayment by the city of \$3,778.48 for Workers' Comp Insurance**

04/30/08	3470	Piedmon Natural Gas	\$ 351.31	\$ 351.31	\$351.31
04/30/08	3471	City of Greensboro	\$ 373.25	\$ 373.25	\$373.25
05/08/08	3487	T & S Fire & Safety	\$ 525.00	\$ 525.00	\$525.00
05/08/08	3488	T & S Fire & Safety	\$ 382.00	\$ 382.00	\$382.00
05/08/08	3489	Triad Sprinkler Inspections	\$ 250.00	\$ 250.00	\$250.00
05/13/08	3502	Duke Energy	\$ 242.63	\$ 242.63	\$242.63
05/29/08	3518	Piedmon Natural Gas	\$ 384.50	\$ 378.16	\$378.16
05/29/08	Direct Deposit # 1950	Jason Melton - Net pay	\$ 927.21	\$ 305.98	\$305.98
05/29/08	Direct Deposit # 1950	Jason Melton - Taxes/Health Ins. Prem	\$ 145.51	\$ 48.02	\$48.02
06/25/08	3549	Duke Energy	\$ 796.61	\$ 793.50	\$793.50
06/25/08	3558	Pest-X	\$ 152.00	\$ 128.63	\$128.63
			\$ 3,778.48	\$ 3,778.48	\$3,778.48

NEW TOTALS AS OF 4/14/09 WITH ALL ADJUSTMENTS MADE:

\$9,096.86 \$13,384.82 \$1,797.80

Tracking #
16489

Account number 212-2307-01.5931

TOTAL ELIGIBLE	\$24,279.48
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City of Greensboro
North Carolina

September 23, 2009

Mr. O. Albert Hodges
President
Room at The Inn of the Carolinas
P. O. Box 29584
Greensboro, NC 27429

Re: Room at the Inn of the Carolinas Grant Year-2007 to 2008

Dear Albert:

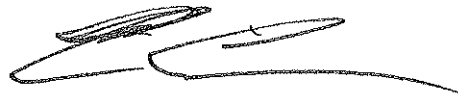
We are in receipt of your letter dated September 22, 2009 reference the City's Internal Audit report of the 2007 to 2008 Year for Room at the Inn of the Carolinas dated August 4, 2009. Your response to our report is appreciated. We have reviewed and agree with the responses for improving Room at The Inn of the Carolinas's financial position. We thank you for correcting the error on the payroll and workmen's compensation reimbursements.

We wish the Agency much success and we appreciate the service Room at the Inn of the Carolinas provides to the citizens of Greensboro.

Sincerely,

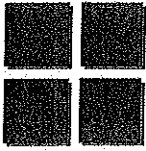


Mickey Kerans
Internal Auditor



Len Lucas
Internal Audit Director


Cc: Andy Scott, Interim Assistant City Manager for Economic Development
Dan Curry, Acting Director of the Department of Housing & Community Development



HCD

Department of Housing & Community Development

MEMO

Date: November 10, 2009
To: Len Lucas, Internal Audit Director
From: Michael Blair, Analyst Grants Compliance 
RE: HCD Reply to Room at the Inn of the Carolinas Report

HCD concurs with the Internal Audit review.



Date: November 16, 2009
To: Dan Curry, Acting Director of Housing & Community Development
From: Internal Audit Division
Subject: HCD Reply to IA Report-Room at the Inn of the Carolinas Report 2007-2008

Thank you for your reply of November 10, 2009. Internal Audit concurs with the Department of Housing & Community Development's (H&CD) response to Internal Audit's subject report dated August 4, 2009.

A handwritten signature in black ink, appearing to read "Mickey Kerans".

Mickey Kerans
Internal Auditor

A handwritten signature in black ink, appearing to read "Len Lucas".

Len Lucas
Internal Audit Director

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