

## MHA Funding Awards Summary 2021-Current

### Period 2021-2022

- **\$2,068,678.00**-ARPA funding, RSC funding and Action Inc award for family housing heating systems.

### Period 2022-2023

- **\$300,321.00**- Targeted ARPA money for federal pacific electrical panel replacement.

### Period 2024-2025

- MHA and AgeSpan applied for funding for a supportive living program which would provide onsite Service Coordination and assisted living supports like community meals and onsite attendants for personal care services. The site chosen for the application was Farrell Court. **The application was funded**
- MHA RSC application for increased funding was awarded- **\$60,000.00**
- ED submitted Mass Housing Partnership grant for technical assistance to help MHA cover costs associated with legal/consulting fees in development of Memorandum of Understanding (MOU) for any chosen developer for Broughton Road redevelopment exploration. The application was funded **\$35,000.00**
- A Shade for Friends Grant was submitted last Fall in partnership with the Rotary Club. The grant was awarded, **two benches and three new trees will be installed and planted at Farrell Court in the Spring.**
- State Self-Sufficiency Grant application in partnership with Salem HA was submitted in March 2025, the grant application was awarded, **\$100,000/annually.**
- Laura Veligor submitted a funding request to Marblehead Female Humane and Making Ends Meet for supplemental funding to support the Mobile

Salem Food Pantry for our residents. **Both applications were successful and funded \$6,600.**

- MAPC (Metropolitan Area Planning Council) Accelerating Climate Resilience grant MHA submitted in conjunction with the Town and Sustainable Marblehead was awarded **\$80,000** for our “Resilient by Design Cooling Marblehead’s Housing for the Future”. Funds for design services for Farrell Court, Barnard Hawkes Court and Green Street Court to design exterior cooling features for outdoor gathering.
- Submission for Sustainable Initiative Funds for heating/cooling submitted to EOHLC in November for Farrell Court electrification project. The grant was awarded in the amount of **\$911,500!**

### **Period 2026-2027**

- MHA and Winn Team submitted the Public Housing Innovations Grant for pre-development costs associated with the re-development of Broughton Road. The ask is \$400,000.

# MARBLEHEAD HOUSING AUTHORITY

## Chapter 667 Housing Summary 2016 - 2018

DHCD is working with the Center for Survey Research at the University of Massachusetts Boston to survey residents in the housing units it oversees.

### Fall 2016:

- Surveys were sent to 9624 housing units (Chapter 667). 5511 surveys were filled out and returned.

### Fall 2017:

- Surveys were sent to 6024 housing units (Chapter 667). 3391 surveys were filled out and returned.

### Fall 2018:

- Surveys were sent to 13,304 housing units (Chapter 667). 6717 surveys were filled out and returned.
- In the **Marblehead Housing Authority**, surveys were sent to a total of **222** housing units (Chapter 667); **110** surveys were completed.

This report provides some information about how the residents from the **Marblehead Housing Authority** who answered the survey responded. It compares their answers to those from residents in the entire state and to those from medium LHAs in Northeastern Massachusetts. These medium LHAs in Northeastern Massachusetts include: Amesbury, Andover, Beverly, Billerica, Ipswich, Lynn, Marblehead, Melrose, Methuen, Saugus, Stoneham, and Woburn.

## Communication

Residents in Ch. 667 housing were asked about how they interacted with the Marblehead Housing Authority in the last 12 months. The table below shows what percentage of residents said they did each of the following:

	Marblehead Housing Authority	Medium LHAs in Northeastern MA*	Entire State
Contacted management about a problem or concern.....	81%	76%	78%
Felt they were usually or always treated with courtesy and respect when they contacted management.....	94%	90%	87%
Saw the Capital Improvement Plan.....	64%	28%	30%
Saw the Operating Budget.....	32%	17%	17%
Knew the Executive Director held a meeting with residents.....	51%	54%	53%

\* Medium LHAs in Northeastern Massachusetts include: Amesbury, Andover, Beverly, Billerica, Ipswich, Lynn, Marblehead, Melrose, Methuen, Saugus, Stoneham, and Woburn.

## Services and Programs

45% of the Marblehead Housing Authority residents in Ch. 667 who responded to the survey said they would be interested in services and programs. Here are the services and programs residents said they would be most interested in participating in:

	Marblehead Housing Authority	Medium LHAs in Northeastern MA	Entire State
Job training programs.....	3%	6%	6%
Money management programs ( <i>budgeting, taxes, income building</i> ).....	14%	9%	10%
Children's programs ( <i>tutoring, childcare, afterschool programs</i> ).....	1%	2%	2%
Health and Medical Services ( <i>visiting nurse, meal programs</i> ).....	22%	33%	35%
Adult Education ( <i>GED, ESL, educational counseling</i> ) .....	4%	13%	10%

## Maintenance and Repair

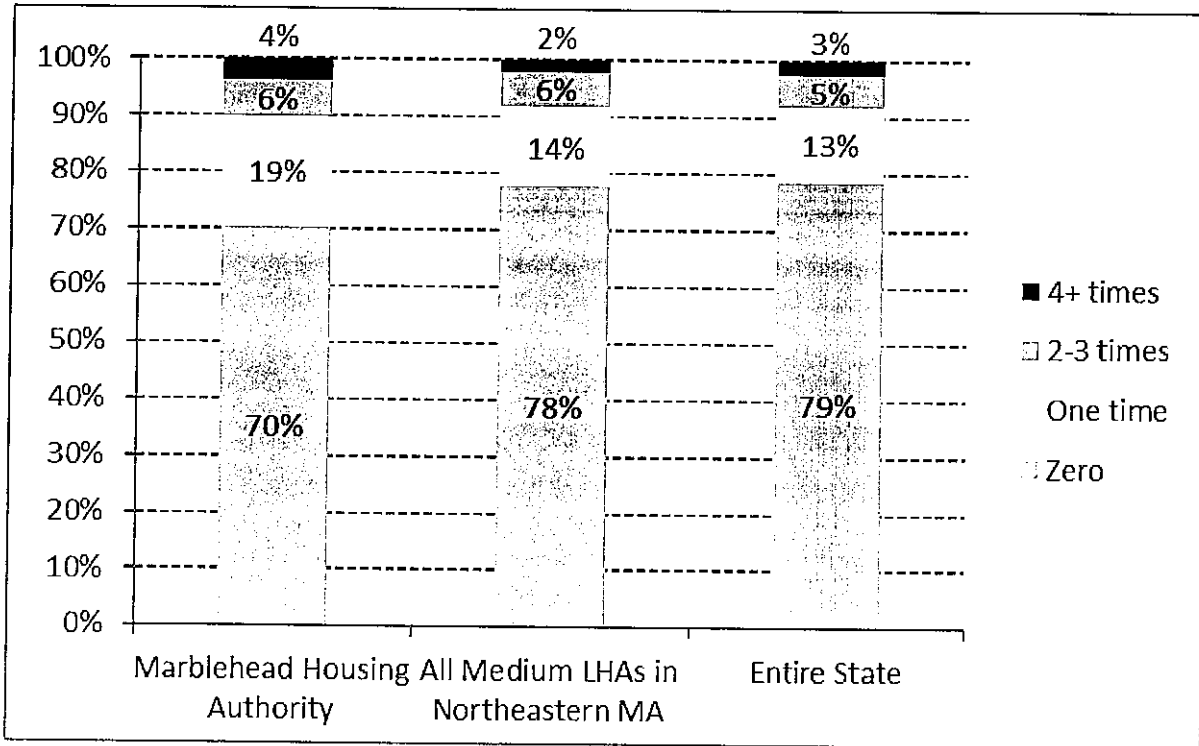
**Who had problems?** Less than one fourth of respondents had a problem with their heating and about half had a plumbing problem in the last 12 months.

	Marblehead Housing Authority	Medium LHAs in Northeastern MA	Entire State
Had a heating problem.....	31%	22%	21%
Had a problem with water or plumbing.....	38%	49%	49%

- Heating Problems

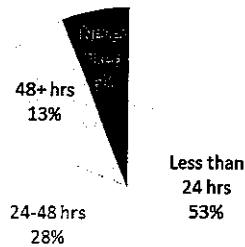
**How many times did residents have heating problems?**

The chart below shows how many times respondents had heat problems in the last 12 months. The green part of the bars shows what percentage of residents did not have the problem at all. The yellow shows who had the problem one time. The orange shows those who had the problem 2-3 times. And the red shows those who had the problem 4 or more times in the last 12 months.

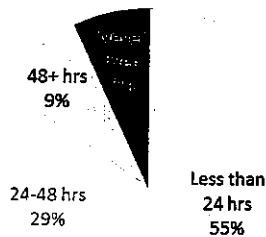


**How long did it take to fix the heating problems?** For those respondents who had problems, we asked how long it usually took for the problems to be fixed – less than 24 hours, 24 - 48 hours, more than 48 hours, or never fixed.

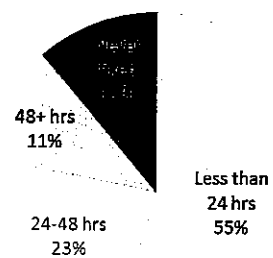
**Marblehead Housing Authority**



**Medium LHAs in Northeastern MA**



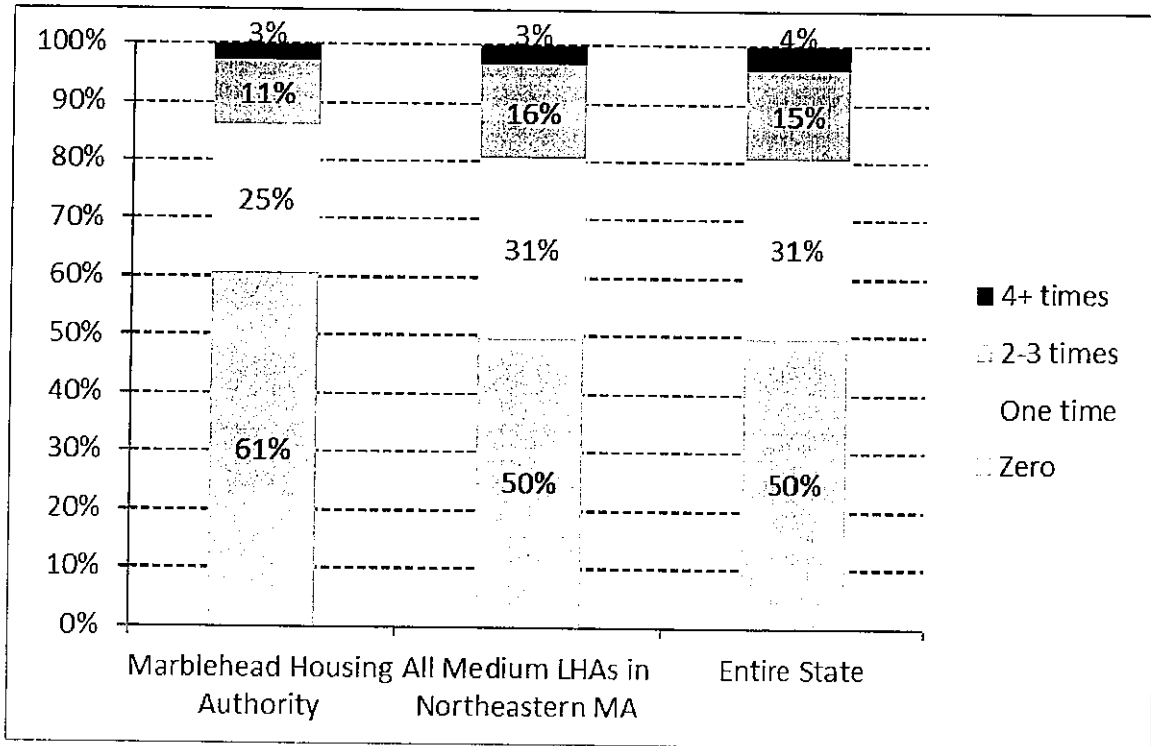
**Entire State**



- **Water or Plumbing Problems**

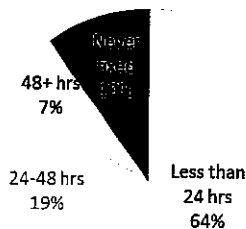
**How many times did residents have problems with their water or plumbing?**

The chart below shows how many times respondents had water or plumbing problems in the last 12 months. The green part of the bars shows what percentage of residents did not have the problem at all. The yellow shows who had the problem one time. The orange shows those who had the problem 2-3 times. And the red shows those who had the problem 4 or more times in the last 12 months.

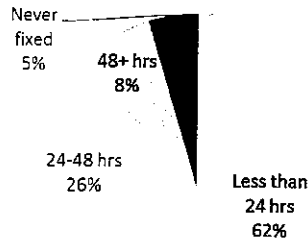


**How long did it take to fix the water or plumbing problems?** For those respondents who had problems, we asked how long it usually took for the problems to be fixed – less than 24 hours, 24 - 48 hours, more than 48 hours, or never fixed.

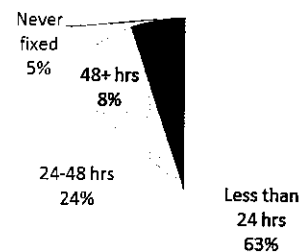
**Marblehead Housing Authority**



**Medium LHAs in Northeastern MA**

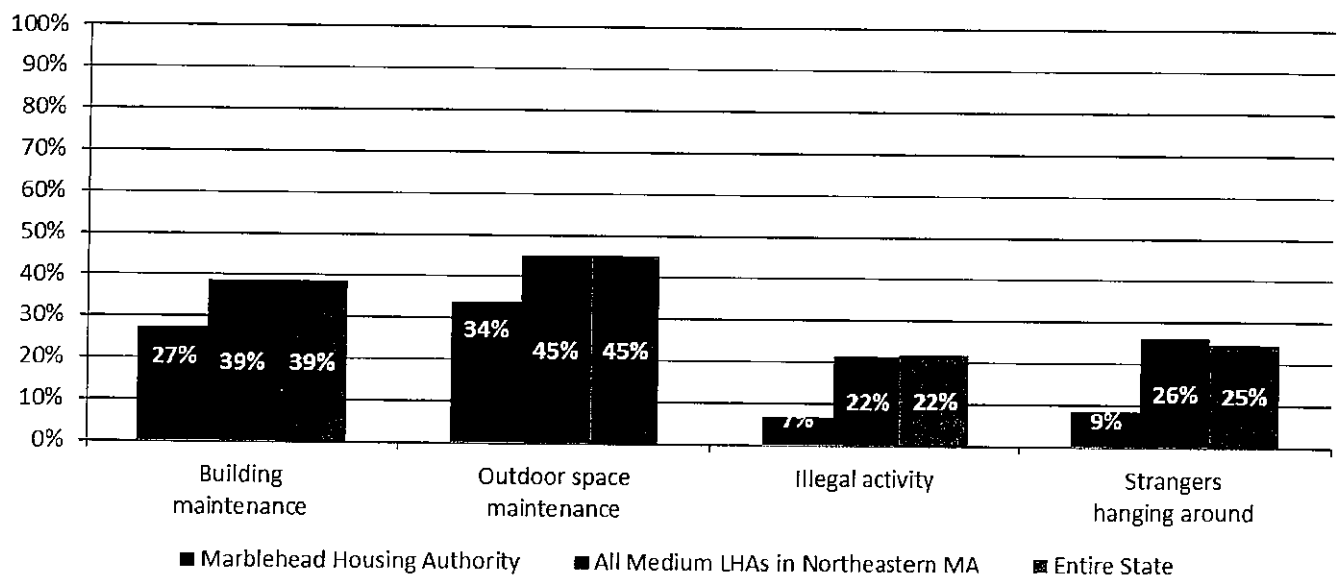


**Entire State**



- **What other problems did respondents have?** Respondents were asked how often they had problems with: building maintenance (such as clean halls and stairways and having lights and elevators that work), outdoor space maintenance (such as litter removal and clear walk ways), illegal activity in the development, and strangers hanging around who should not be there. The chart below shows what percentage of respondents said that they “always” or “sometimes” had this problem in the last 12 months.

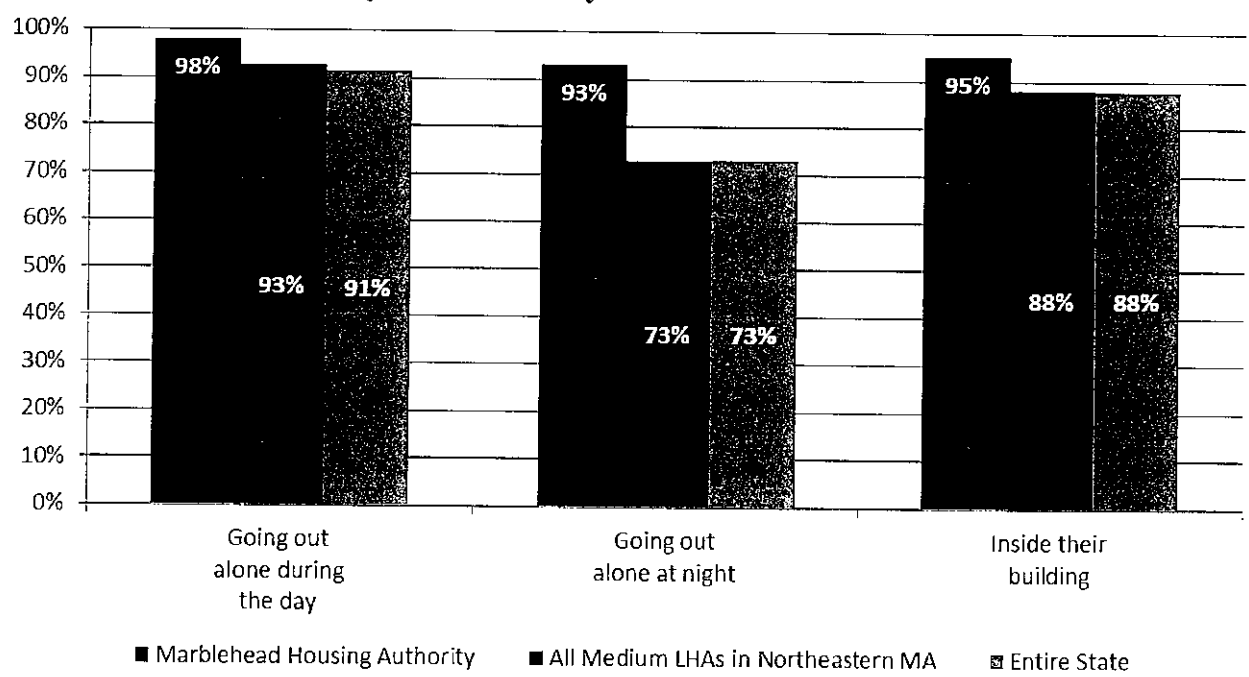
**Respondents who “always” or “sometimes” had problems with....**



**Safety**

Respondents were asked how safe they felt in their building and going outside alone. The chart below shows what percentage of people said they felt “very safe” or “mostly” safe.

**Respondents who felt “very safe” or “mostly safe” ....**



# Marblehead Housing Authority

## Chapter 667 Housing Summary 2019 – 2022

DHCD is working with the Center for Survey Research at the University of Massachusetts Boston to survey residents in the housing units it oversees.

**Fall 2019:**

- Surveys were sent to 6955 housing units (Chapter 667). 3352 surveys were filled out and returned.

**Fall 2021:**

- Surveys were sent to 8350 housing units (Chapter 667). 3787 surveys were filled out and returned.

**Fall 2022:**

- Surveys were sent to 9118 housing units (Chapter 667). 3951 surveys were filled out and returned.
- In the **Marblehead Housing Authority**, surveys were sent to a total of **222** Marblehead housing units (Chapter 667); **100** surveys were completed.

This report provides some information about how the residents from the **Marblehead Housing Authority** who answered the survey responded. It compares their answers to those from residents in the entire state and to those from medium LHAs in Northeastern Massachusetts. These medium LHAs in Northeastern Massachusetts include: Amesbury, Andover, Beverly, Billerica, Ipswich, Lynn, Marblehead, Melrose, Methuen, Saugus, Stoneham, and Woburn.

### Communication

- **Communication with management:** Residents were asked about how they interacted with their Housing Authorities in this peer group in the last 12 months. The table below shows what percentage of residents said they did each of the following:

	Marblehead Housing Authority	Medium LHAs in Northeast MA *	Entire State
Felt they were usually or always treated with courtesy and respect when they contacted management.....	84%	83%	83%
Knew the Executive Director held a meeting with residents.....	68%	45%	42%

\* Medium LHAs in Northeastern Massachusetts: Amesbury, Andover, Beverly, Billerica, Ipswich, Lynn, Marblehead, Melrose, Methuen, Saugus, Stoneham, and Woburn.

# Maintenance and Repair

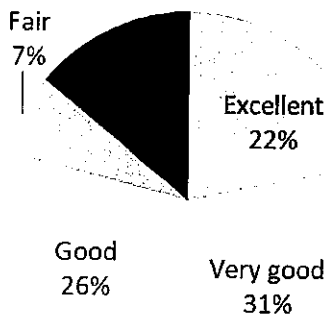
- Communication with maintenance staff:** Residents were asked about their interactions with the Marblehead Housing Authority maintenance staff in the last 12 months.

	Marblehead Housing Authority	Medium LHAs in Northeast MA	Entire State
Felt they were treated with courtesy and respect when they contacted maintenance.....	92%	87%	87%
Were contacted by the Housing Authority before entering their apartment.....	85%	90%	91%

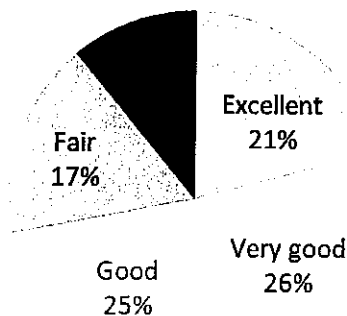
- Overall maintenance** Respondents were asked how they would they rate overall building maintenance (such as clean halls and stairways and having lights and elevators that work) and outdoor space maintenance (such as litter removal and clear walkways) in the last 12 months.

### Building maintenance:

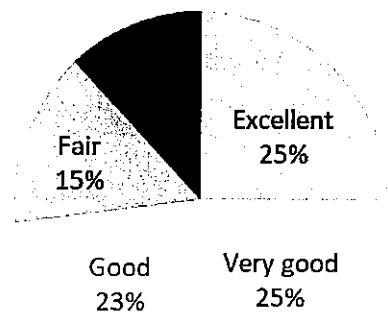
**Marblehead Housing Authority**



**Medium LHAs in Northeast MA**

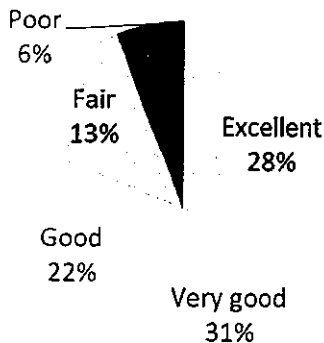


**Entire State**

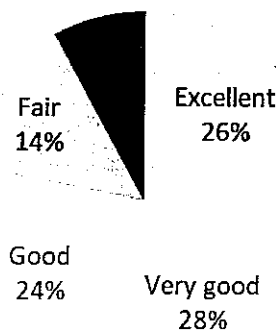


### Outdoor maintenance:

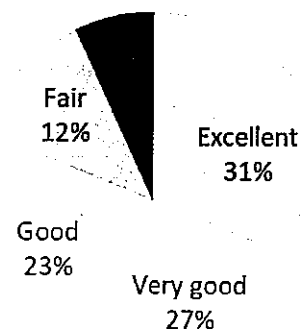
**Marblehead Housing Authority**



**Medium LHAs in Northeast MA**



**Entire State**



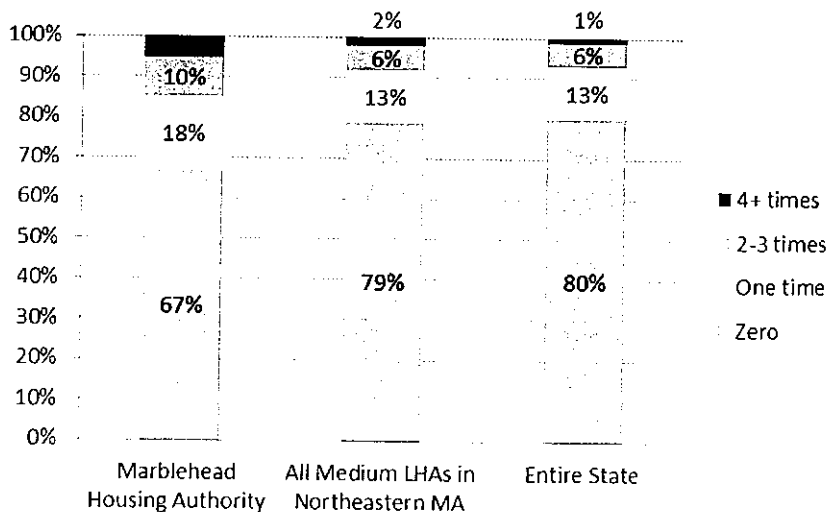
- **Heating and Water Problems:** About one-half of respondents had a problem with their heating and about two-thirds had a plumbing problem in the last 12 months.

	Marblehead Housing Authority	Medium LHAs in Northeast MA	Entire State
Had any heating problem.....	45%	39%	37%
Had any water problem.....	60%	59%	58%

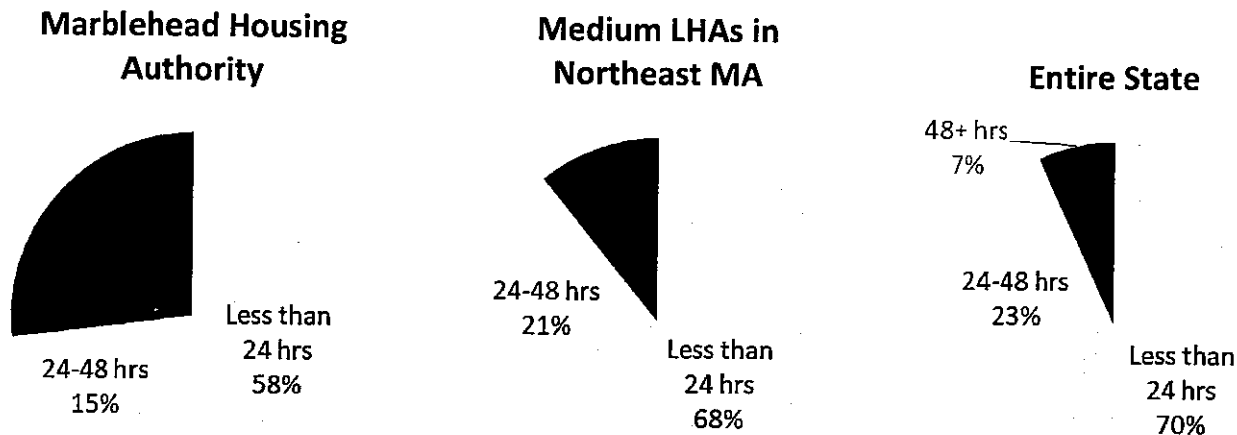
- **Heating Problems**

**How many times did residents completely lose heat?**

The chart below shows how many times respondents had completely lost heat in the last 12 months. The green part of the bars shows what percentage of residents did not have the problem at all. The yellow shows who had the problem one time. The orange shows those who had the problem 2-3 times. And the red shows those who had the problem 4 or more times in the last 12 months.



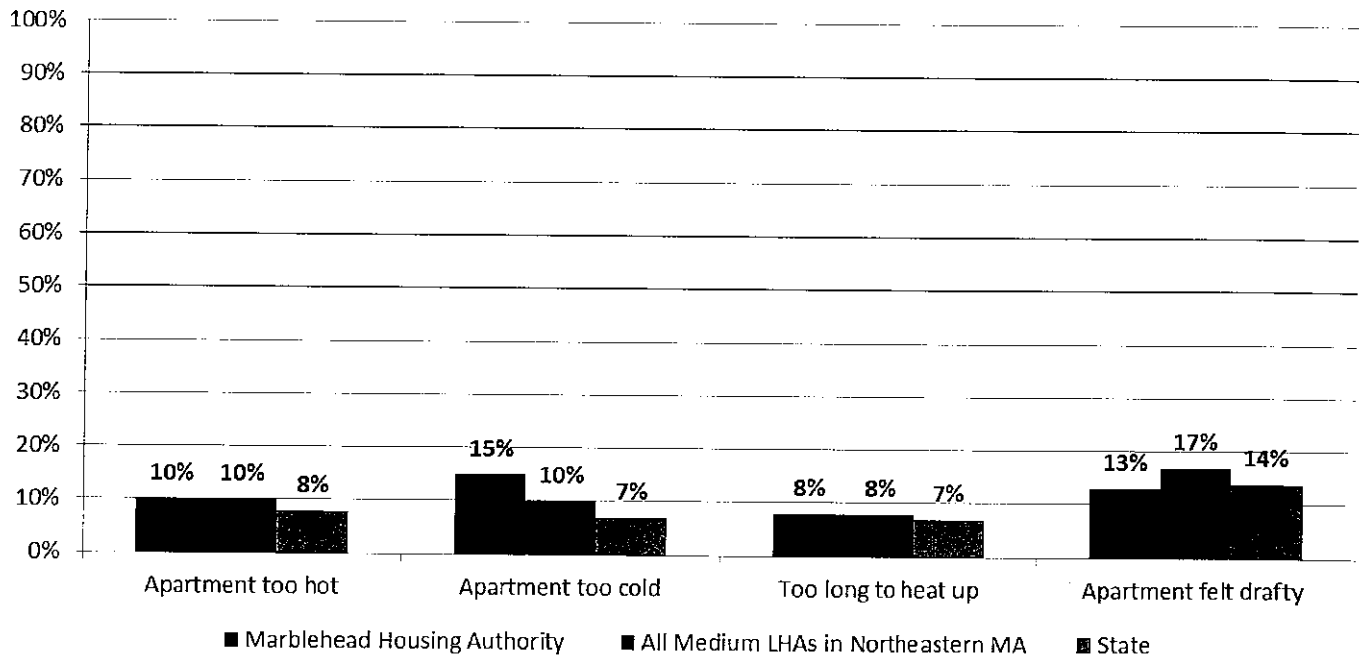
**How long did it usually take for heat to come back on?** For those respondents who reported completely losing heat, we asked how long it usually took for the heat to come back on – less than 24 hours, 24 - 48 hours, or more than 48 hours.



● **Other Heating Problems**

**In the last 12 months did residents have other heating problems?**

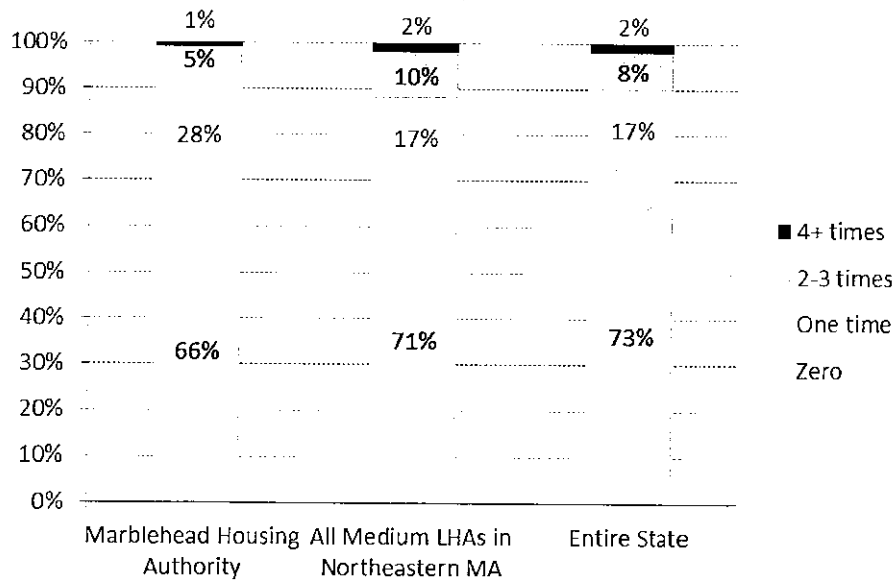
The chart below shows what percentage of residents experienced other heating problems in the last 12 months.



● **Water or Plumbing Problems**

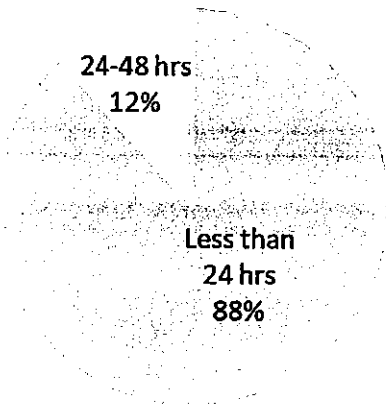
**How many times did residents have no hot water in their apartment?**

The chart below shows how many times respondents did not have no hot water in their apartment in the last 12 months. The green part of the bars shows what percentage of residents did not have the problem at all. The yellow shows who had the problem one time. The orange shows those who had the problem 2-3 times. And the red shows those who had the problem 4 or more times in the last 12 months.

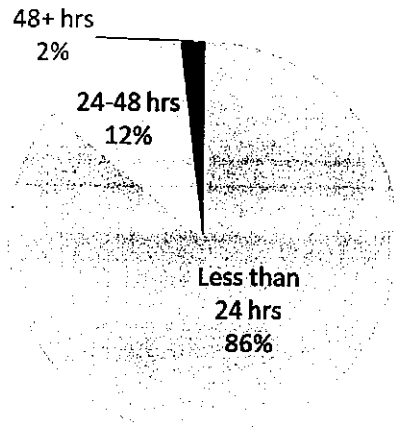


**How long did it usually take for hot water to come back on?** For those respondents who reported not having hot water in their apartment, we asked how long it usually took for hot water to come back on – less than 24 hours, 24 - 48 hours, or more than 48 hours.

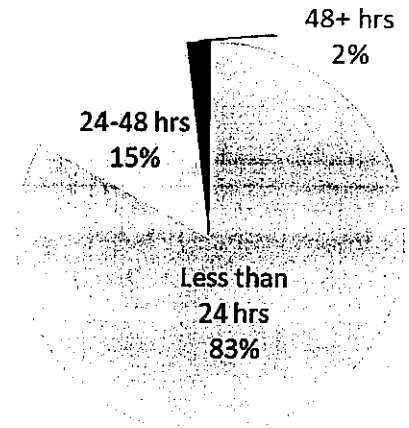
**Marblehead Housing Authority**



**Medium LHAs in Northeast MA**



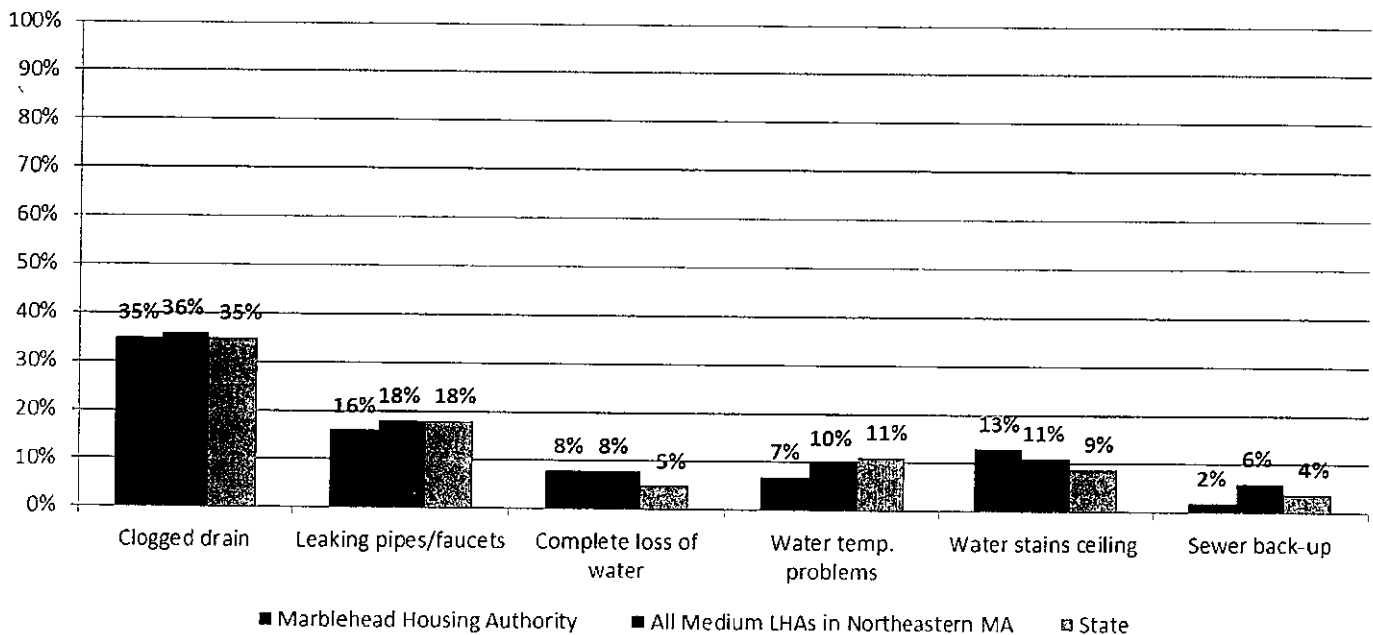
**Entire State**



• **Other Water or Plumbing Problems**

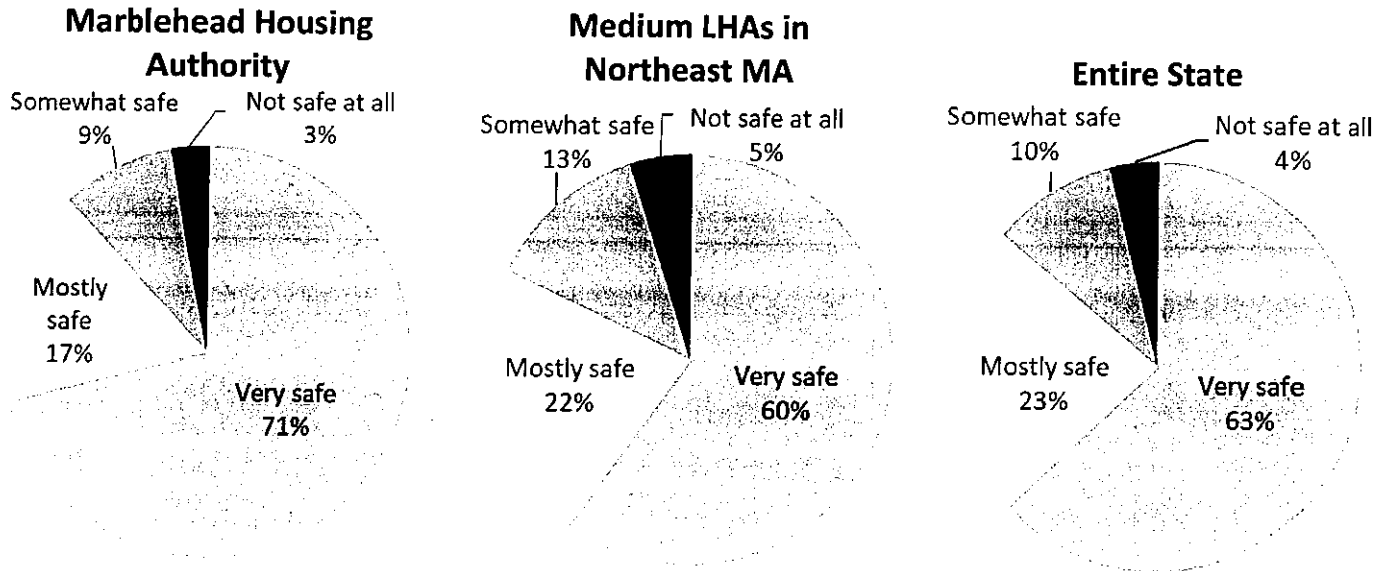
**In the last 12 months did residents have other water or plumbing problems?**

The chart below shows how many times respondents had other water or plumbing problems in the last 12 months.

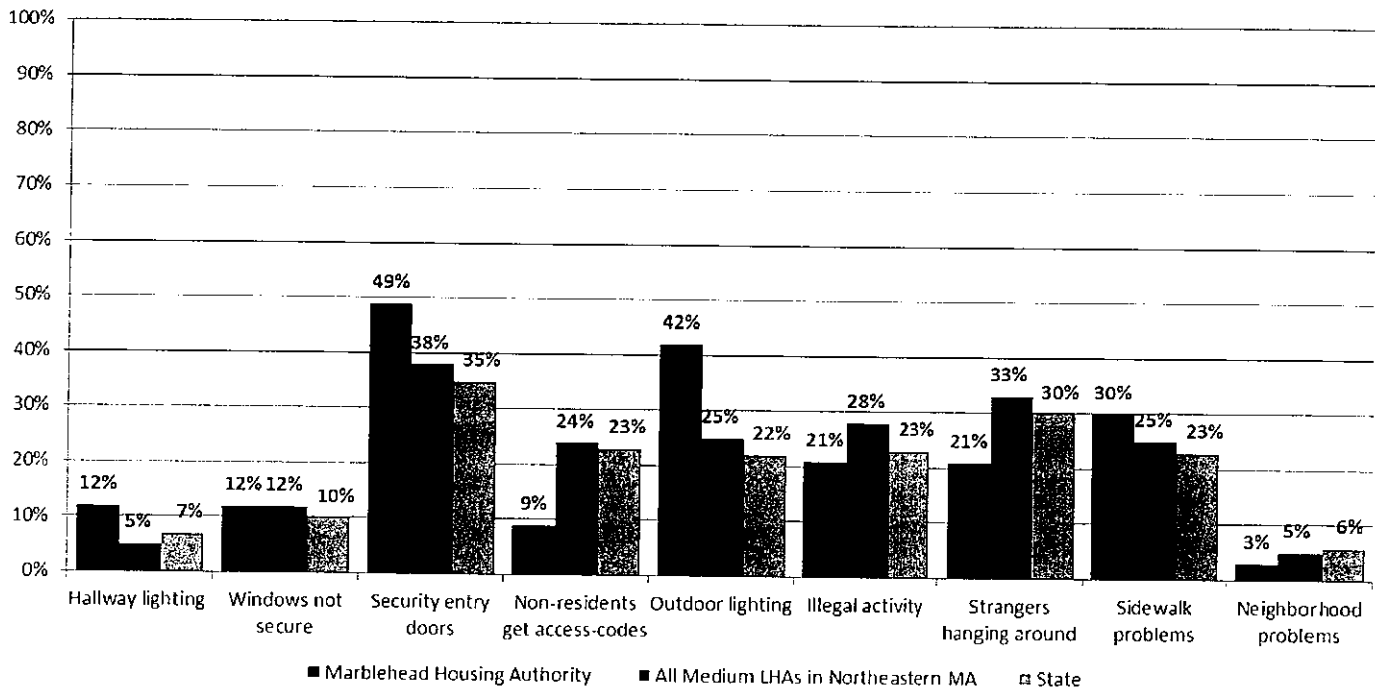


# Safety

Respondents were asked how safe they felt in their development. The charts below show what percentage of residents said they felt “very safe”, “mostly” safe, “somewhat safe”, or “not safe at all” in their development in the last 12 months.



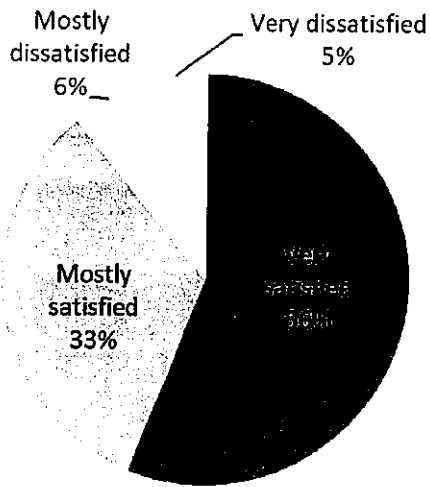
**Reasons why respondents felt unsafe in their development:** Respondents were asked why they felt unsafe in their development. This chart shows what specific concerns respondents mentioned.



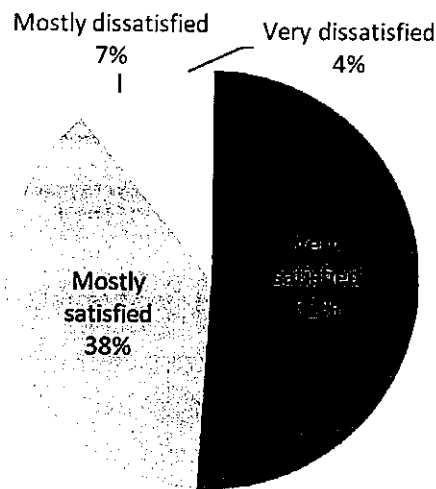
# Overall Satisfaction

Respondents were asked about their overall satisfaction living in their development. The chart below shows what percentage of people said they were “very satisfied”, “mostly satisfied”, “mostly dissatisfied”, or “very dissatisfied”.

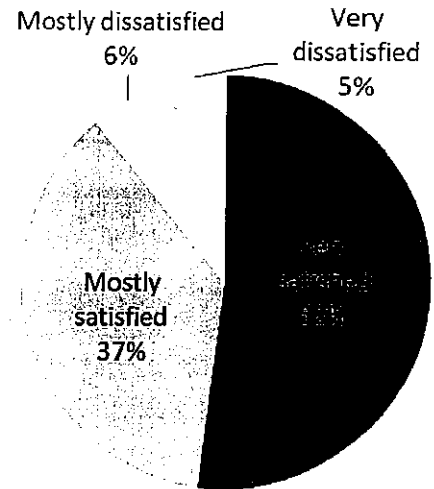
### Marblehead Housing Authority



### Medium LHAs in Northeast MA



### Entire State





**NOTE**

This copy of the survey shows the percentage of respondents who chose each answer. DHCD also collected demographic information from survey respondents, such as gender, race, education, and age. The responses to these demographic questions are not included in this report in order to protect the anonymity of respondents.

In the fall of 2022, surveys were sent to 222 housing units (Chapter 667) in the Marblehead Housing Authority. 100 surveys were completed. The percentages presented here are based on that number.

1. How many years have you lived in your current apartment?

- 14% Less than 2 years
- 25% 2 to 5 years
- 29% 6 to 10 years
- 32% More than 10 years

**Maintenance & Repair**

8. In the last 12 months, how often were you treated with courtesy and respect by the maintenance staff of your development??
- 1% Never
  - 7% Sometimes
  - 20% Usually
  - 72% Always
9. Does the Housing Authority let you know before they enter your apartment?
- 85% Yes
  - 8% No
  - 7% Don't Know
10. "Building maintenance" includes things such as clean halls and stairways and having lights and elevators that work. In the last 12 months, how would you rate the overall building maintenance?
- 14% Poor
  - 7% Fair
  - 26% Good
  - 31% Very Good
  - 22% Excellent
11. In the last 12 months, how would you rate how well the outdoor space is maintained at your development (such as litter removal and clear walkways)?
- 6% Poor
  - 13% Fair
  - 22% Good
  - 31% Very Good
  - 28% Excellent
12. In the last 12 months, how many times did you completely lose heat in your apartment?
- 67% Never → If Never, go to #14
  - 18% Once
  - 10% 2 or 3 times
  - 5% 4 times or more

13. How long did it usually take for your heat to come back on?

58% Less than 24 hours

15% 24 to 48 hours

27% More than 48 hours

14. In the last 12 months, did you have any of these other heating problems?

	Yes
a. Apartment was too hot	10%
b. Apartment was too cold	15%
c. Took too long for apartment to heat up	8%
d. Apartment felt too drafty	13%

15. In the last 12 months, how many times did you have no hot water in your apartment?

66% Never → If Never, go to #17

28% Once

5% 2 or 3 times

1% 4 times or more

16. How long did it usually take for the hot water to come back on?

88% Less than 24 hours

12% 24 to 48 hours

0% More than 48 hours

17. In the last 12 months, did you have any of these other water or plumbing problems?

	Yes
a. Clogged drains (sink, toilet, shower)	35%
b. Leaking pipes or faucets	16%
c. Complete loss of water	8%
d. Water temperature problems (too hot, too cold, unreliable)	7%
e. Water stains on the ceiling	13%
f. Sewer backed-up into your apartment	2%

### Communication

18. In the last 12 months, has the Executive Director at your development held any meetings with residents?

68% Yes

6% No

26% Don't remember

19. In the last 12 months, how often were you treated with courtesy and respect by the management office of your development?

1% Never

14% Sometimes

22% Usually

63% Always

### Safety

20. In the last 12 months, in general, how safe did you feel in your development?

71% Very safe → If Very safe, go to #22

17% Mostly safe

9% Somewhat safe

3% Not at all safe

21. For those who felt not at all, somewhat, or mostly safe: Why do you feel unsafe in your development? (Check all that apply.)

#### Building/Indoor Concerns

12% Not enough lighting in the hallways

12% Windows are not secure

49% Security of entry doors

9% Other tenants give door access code to non-residents

#### Outdoor Concerns

42% Not enough outdoor lights

21% Illegal activity in the development

21% Strangers hanging around who should not be there

30% Sidewalks are difficult to walk on

#### Other Concerns

3% The neighborhood/area the development is in

27% Another reason

22. Overall, how satisfied are you living in your development?

56% Very satisfied

33% Mostly satisfied

6% Mostly dissatisfied

5% Very dissatisfied

**MARBLEHEAD HOUSING AUTHORITY**  
**Marblehead, Massachusetts**

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

**As of and For the Year Ended December 31, 2021**

**MARBLEHEAD HOUSING AUTHORITY**  
**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

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**Thomas G. Flaherty, CPA**

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*Braintree, MA 02184*

*Tel. (781) 843-2011*

*Fax (781) 848-2942*

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To The Board of Commissioners  
Marblehead Housing Authority  
Marblehead, Massachusetts

I have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures on compliance and other matters prescribed by the Executive Office of Housing and Livable Communities (EOHLC) pursuant to Massachusetts General Law Chapter 235 Section 10 as of and for the year ended December 31, 2021. The Marblehead Housing Authority is responsible for compliance and other matters prescribed by the Executive Office of Housing and Livable Communities (EOHLC) pursuant to Massachusetts General Law 235 Chapter Section 10.

The engaging party, the Marblehead Housing Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the requirements of EOHLC for the year ended December 31, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated exceptions are presented in the Schedule of Agreed Upon Procedures included in this report.

I was engaged by the Marblehead Housing Authority to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance and other matters prescribed by EOHLC for the year ended December 31, 2021. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Marblehead Housing Authority and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of EOHLC and the Marblehead Housing Authority, and is not intended to be and should not be used by anyone other than these specified parties.

*Thomas G. Flaherty, CPA*

Braintree, Massachusetts

March 18, 2024

Housing Authority Name: MARBLEHEAD HOUSING AUTHORITY

Fiscal Year End (FYE): Dec 2021  
 Date of AUP Conducted: 2/21/2024 12:00:00 AM  
 Executive Director: Cathy Hoog  
 CPA: Thomas G. Flaherty, CPA.  
 CPA Phone: 781-843-2011  
 HMS: Melanie Loveland-Hale  
 Total AUP Exceptions: 13

A. General Accounting

Total # of exceptions: 3

Rating: Corrective Action

Exceptions		Exception Explanation	CPA Recommendations	LHA Response
<b>A. Reconciling financial statements to general ledger.</b>				
1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.				
<b>B. The following general ledger accounts reconcile to supporting documentation (Tolerable error of +/- \$100, unless otherwise noted): For all cases that don't match, please detail specifics including at a minimum account and variance amount in CPA Recommendations column.</b>				
1. Cash accounts (#1111 to #1114.1 and #1162) are in agreement with bank statements and reconciliations	E	Identified that one cash account did not agree by \$140.	The Authority should ensure the general ledger agrees to the bank statement and reconciliations.	Upon taking over the management agreement in Sept. 2021, a change was made to utilize another Fee Accountant to assist with organizational/documentation challenges to ensure the GL agrees with Bank Statements.
2. Tenant Accounts Receivable and Prepaid Tenant Rent accounts (#1122, #1124 and #2240) are in agreement with agings of Tenants Accounts Receivable (TAR)	E	The accounts receivable and prepaid tenant rents did not agree to the Tenants Accounts Receivable listing.	The Authority should ensure the Tenant Accounts Receivable listing agrees to the general ledger and maintain documentation.	Upon taking over the management agreement in Sept. 2021, it was determined that the TAR was not consistently organized and entered into an antiquated software program at the time. We have since updated the procedures as well as the software to ensure proper documentation and tracking.

3. Capital Assets and Accumulated Depreciation (all fixed assets except 1400.2) are in agreement with the depreciation schedule/fixed asset listing).	NE			
4. Accounts Payables accounts (#2111, #2111.1, #2120 and #2139) are in agreement with supporting documentation for Accounts Payables and accruals.	NE			
5. Accrued Compensated Absences accounts (#2135 and #2335.01) are in agreement with the compensated absences schedule.	NE			
6. DHCD approved budget exemptions for direct reimbursement as found in the (ANUEL & Subsidy Worksheet - Section 8 in the Operating Statement) are in agreement with LHA record of actual expenses in the General Ledger.	NE			
7. Salaries and Gross Wages (4110, 4410, 4120) (tolerable error of +/- 3.0%) are in agreement with the MA form WR-1 (state filings).	NE			
8. Balance Sheet Accounts (#2140, #2339.1, and #2339.2) are in agreement with OPEB/pension reporting.	E	The GASB 68 liability does not agree to the most recent available report.	The Authority should update the GASB 68 liability annually to the most recent available report.	Upon taking over the management agreement in Sept. 2021, multiple needs presented themselves and the GASB 68 was one of the needs that wasn't prioritized ahead of the more urgent matters in 2021 like failing heating equipment, staffing vacancies, unit vacancies and many more.

**C. EOHLC Public Housing Notice #2018-4, Direct Cost Exemption for Operating Reserve Augmentation in FY2018 Budget & New Operating Reserve Thresholds.**

1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.	NE			
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**B. Tenant Accounting**

<b>Total # of exceptions: 1</b>		<b>Rating: Operational Guidance</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Select a random sample of rent transactions (Small - 5, Med - 10, Large - 15, Very Large - 20) of rent transactions. Include at least 20% are credit adjustments**

1. The Authority retained supporting documentation for rent receipts.	NE		
2. The Authority posted rent receipts to the correct tenant accounts.	NE		
3. The Authority retained documentation supporting credit adjustments.	NE		

4. The Authority followed its rent collection policy for non-payment of rent (i.e., issued a notice to quit, followed eviction protocol.)	NE	
<b>B. Account Write-Offs</b>		
1. Documentation of Board approval to write-off account (board approval of write-off required per budget guidelines for Acct #4570 - Collection Loss).	N/A	
<b>C. Vacancies Being Reported in Vacancy System</b>		
1. Verify that the number of vacant units accounted for in the LHA's operating software is the same number of vacancies reported by the LHA in the EOHLC On Line Vacancy System for the fiscal year	E	<p>The number of vacant units listed in the LHA software did not agree to the number of vacancies reported in the DHCD On-Line Vacancy System.</p> <p>It is recommended that all vacancies be entered into both the DHCD On-Line Vacancy System and LHA's operating software as they occur.</p> <p>Upon taking over the management agreement in September of 2021 it was determined that the agency had no thorough system for tracking vacancies. The new team discovered vacancies that were not actually reported. Systems are now in place for tracking vacancies clearly and effectively.</p>

<b>C. Payroll</b>			
<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response
<b>A. Wage Reporting</b>			
1. Actual wages for the Top 5 highest paid employees was consistent with the DHCD-approved budget (Schedule of All Salaries and Positions Report), excluding over-time and longevity payments. (Tolerable error of +/- 3.0% of budgeted salary)	NE		
2. Verify the amount reported on the Top 5 Compensation Form matches exactly the amount reported on reconciled to the WR-1.	NE		
3. LHA is in possession of DHCD-approved executive contract signed by the LHA, Executive Director and DHCD. If LHA can show that currently being processed by DHCD and was not returned to the LHA for failing to meet DCHD's requirements, LHA can produce the last DHCD-approved executive contract or at-will agreement signed by the LHA, Executive Director and DHCD.	NE		
<b>B. Payroll Testing for all employees from all funding sources - Select a single payroll period:</b>			
1. The payroll register accurately accounts for time worked as logged on employee timesheets/time cards.	NE		

2. Timesheets/time cards are maintained by all employees (including Executive Director) and were approved by supervisor (except Executive Director) including leave taken.	NE			
<b>C. Compensated Absences Policy</b>				
Identified on timesheets/time cards and accurately accounted for in a compensated absences register.	NE			
1. Personnel Policy includes (1) the limits on the amount of vacation and sick leave that will be accrued each year, and when and how such leave will be accrued; (2) a limit on the amount of accrued vacation that may be carried over from year to year, and; (3) a cap on the payout for accrued and unused sick leave at the end of employment per PHN 2017-14.	NE			
2. The Authority is accounting for annual leave time earned in accordance with the Authority's personnel policy.	NE			

**D. Accounts Payable**

**Total # of exceptions: 6**

Rating: Corrective Action				
Exceptions	Exception Explanation	CPA Recommendations	LHA Response	
<p><b>A. Select a random sample of (Small - 15, Med - 20, Large - 25, Very Large - 25) cash disbursement transactions. The auditor may substitute random selections for large or unusual items identified in a review of the cash disbursements journal. The auditor should substitute for at least one credit card statement, at least one employee expense reimbursement transaction, at least one capital expense, at least one operating expense and at least one debit card transaction. For all discrepancies, to the right detail the type of payable, the date, the charge, and the amount.</b></p>	<p>1. Cash disbursements were authorized in accordance with the Authority's policies.</p>	<p>The Authority was unable to locate supporting invoices for 5 of the 20 selections, so the applicable AUP procedure could not be completed.</p>	<p>E</p>	<p>The Authority should maintain supporting invoices to ensure expenses are properly authorized, recorded, supported, allowable, and classified.</p>
		<p>Upon taking over the management agreement in September of 2021, SHA had discovered many needs with regard to organization. The accounts payable files were not properly organized and were difficult to find. The accounting software was an older antiquated software program that also did not store the history of invoices. An upgrade to pha-web as well as an organizational system has since been implemented for MHA.</p>		

<p>2. Cash disbursements are in agreement with supporting documentation.</p>		<p>The Authority was unable to locate supporting invoices for 5 of the 20 selections, so the applicable AUP procedure could not be completed.</p>	<p>E</p>	<p>The Authority should maintain supporting invoices to ensure expenses are properly authorized, recorded, supported, allowable, and classified.</p>	<p>Upon taking over the management agreement in September of 2021, SHA had discovered many needs with regard to organization. The accounts payable files were not properly organized and were difficult to find. The accounting software was an older antiquated software program that also did not store the history of invoices. An upgrade to pha-web as well as an organizational system has since been implemented for MHA.</p>
<p>3. Supporting documentation is sufficiently detailed.</p>		<p>The Authority was unable to locate supporting invoices for 5 of the 20 selections, so the applicable AUP procedure could not be completed.</p>	<p>E</p>	<p>The Authority should maintain supporting invoices to ensure expenses are properly authorized, recorded, supported, allowable, and classified.</p>	<p>Upon taking over the management agreement in September of 2021, SHA had discovered many needs with regard to organization. The accounts payable files were not properly organized and were difficult to find. The accounting software was an older antiquated software program that also did not store the history of invoices. An upgrade to pha-web as well as an organizational system has since been implemented for MHA.</p>
<p>4. Costs are allowable (i.e. sales tax, alcohol, lottery tickets)</p>		<p>The Authority was unable to locate supporting invoices for 5 of the 20 selections, so the applicable AUP procedure could not be completed.</p>	<p>E</p>	<p>The Authority should maintain supporting invoices to ensure expenses are properly authorized, recorded, supported, allowable, and classified.</p>	<p>Upon taking over the management agreement in September of 2021, SHA had discovered many needs with regard to organization. The accounts payable files were not properly organized and were difficult to find. The accounting software was an older antiquated software program that also did not store the history of invoices. An upgrade to pha-web as well as an organizational system has since been implemented for MHA.</p>

<p>5. Costs are properly allocated to the correct program(s). Cost of current year additions are allocated to programs in a manner consistent with the use of the asset.</p>	<p>The Authority was unable to locate supporting invoices for 5 of the 20 selections, so the applicable AUP procedure could not be completed.</p>	<p>The Authority should maintain supporting invoices to ensure expenses are properly authorized, recorded, supported, allowable, and classified.</p>	<p>Upon taking over the management agreement in September of 2021, SHA had discovered many needs with regard to organization. The accounts payable files were not properly organized and were difficult to find. The accounting software was an older antiquated software program that also did not store the history of invoices. An upgrade to pha-web as well as an organizational system has since been implemented for MHA.</p>
<p>6. Costs are properly classified.</p>	<p>The Authority was unable to locate supporting invoices for 5 of the 20 selections, so the applicable AUP procedure could not be completed.</p>	<p>The Authority should maintain supporting invoices to ensure expenses are properly authorized, recorded, supported, allowable, and classified.</p>	<p>Upon taking over the management agreement in September of 2021, SHA had discovered many needs with regard to organization. The accounts payable files were not properly organized and were difficult to find. The accounting software was an older antiquated software program that also did not store the history of invoices. An upgrade to pha-web as well as an organizational system has since been implemented for MHA.</p>
<b>E. Inventory</b>			
<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>	
	Exceptions	Exception Explanation	CPA Recommendations
<b>A. Capital and Non-Capital Asset Inventory</b>			
<p>1. The Authority performed a physical count of its capital asset and non-capital asset inventory at least annually (non-capital assets are refrigerators and stoves and other furniture equipment over the Authority's non-capital inventory threshold, which may not exceed \$1,000).</p>	NE		LHA Response
<p>2. Capital and Non-Capital Asset inventory includes all necessary information to identify the asset. For non-capital assets that includes a tag with an LHA-assigned number for all assets of \$1,000 or more (and all refrigerators and stoves of any value). For relevant assets of \$5,000 or more that includes the make/model/year for vehicles and the FISH number.</p>	NE		

3. The Authority identified additions and disposals of capital and non-capital assets for the accounting period.	NE	
4. Select a random sample of non-capital assets by tag number (Small - 3, Med - 6, Large - 9, Very Large - 12) and verify existence.	NE	

**F. Procurement**

<b>Total # of exceptions: 1</b>			
	Exceptions	Exception Explanation	Rating: Operational Guidance
			CPA Recommendations
			LHA Response

**A. Procurement Policy**

1. The Authority's procurement policy is consistent with the requirements of MGL c. 30b (or more conservative federal regulations).	NE		
2. The Authority maintains a contract register which includes the following information: contractor, description, active/inactive, start date, end date, extensions available, contract award amount, change orders amount, contract expenditures to date and remaining value.	E	The Authority was unable to provide a contract register.	The Authority should utilize and maintain a contract register.  Upon taking over the management agreement in September 2021, there were many needs identified. The contract register was one need that fell below the higher priority needs identified at that time like major heating system failures, vacancies and staffing vacancies.

**B. Known and possible procurements valuing (\$10,000 up to and including \$50,000) (for goods and services for MGL c. 30B only). LHA can follow more conservative federal regulations when applicable. [ - If N/A selected for any one below, then default all drop downs to N/A in this section]**

1. Proper procurement method used.	N/A		
2. Proper selection based on MGL c.30B s.5 solicitation of quotes requirements.	N/A		
3. Documentation of a written purchase description with solicitation of written quotes from at least three persons.	N/A		
4. Contract was for not more than 3 years unless majority board vote allowed it to be longer.	N/A		
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	N/A		
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	N/A		
7. The contracts are included on the Authority's contract register.	N/A		

**C. Known and possible procurements valuing (more than \$50,000) (for goods and services for MGL c. 30B only). LHA can follow more conservative federal regulations when applicable. [ - If N/A selected for any one below, then default all drop downs to N/A in this section]**

1. Proper procurement method used.	N/A			
2. Proper selection based on MGL c. 30B s.5 IFB requirements or MGL c.30B s.6 RFP requirements. If using MGL C.30B s.6 RFP requirements, LHA must have a Chief Procurement Officer (CPO) conduct the procurement under c.30B s.6.	N/A			
3. Documentation of Newspaper advertisement, LHA's Office and COMMBUYS two weeks prior to bidding process. If contract was for over \$100K, it was advertised in the Goods & Services Bulletin.	N/A			
4. If IFB, contract award went to lowest bidder. If RFP, contract went to lowest bidder or letter explaining why went with another bidder.	N/A			
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	N/A			
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	N/A			
7. The contracts are included on the Authority's contract register.	N/A			

**G. Eligibility Compliance**

<b>Total # of exceptions: 2</b>		<b>Rating: Operational Guidance</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Public Housing - Select a sample (Small LHA - 5, Medium LHA - 10, Large or Very Large LHA - 15) of tenant files (from programs 200, 667, 705); if the LHA has multiple property managers, at least one file should be selected per manager.**

1. The Authority performed timely annual rent determinations (or bi-annual if the Authority has a waiver from EOHLC to do so).	NE	Identified one instance on an incorrect rent calculation.	Recommend that all annual rent determinations be reviewed for accuracy.	Upon taking over the management agreement in September of 2021, it was identified that the Housing Manager hired had been on staff for one month and had not been trained. Prior Housing staff had resigned. Since then, Housing Management staff has received additional training to ensure proper rent calculation and is provided support and supervision.
2. The Authority properly calculated rent.	E			



**MARBLEHEAD HOUSING AUTHORITY**  
**Marblehead, Massachusetts**

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

**As of and For the Year Ended December 31, 2022**

**MARBLEHEAD HOUSING AUTHORITY**  
**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

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**Thomas G. Flaherty, CPA**

*817 Washington Street, Ste. 201  
Braintree, MA 02184*

*Tel. (781) 843-2011*

*Fax (781) 848-2942*

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To The Board of Commissioners  
Marblehead Housing Authority  
Marblehead, Massachusetts

I have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures on compliance and other matters prescribed by the Executive Office of Housing and Livable Communities (EOHLC) pursuant to Massachusetts General Law Chapter 235 Section 10 as of and for the year ended December 31, 2022. The Marblehead Housing Authority is responsible for compliance and other matters prescribed by the Executive Office of Housing and Livable Communities (EOHLC) pursuant to Massachusetts General Law 235 Chapter Section 10.

The engaging party, the Marblehead Housing Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the requirements of EOHLC for the year ended December 31, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated exceptions are presented in the Schedule of Agreed Upon Procedures included in this report.

I was engaged by the Marblehead Housing Authority to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance and other matters prescribed by EOHLC for the year ended December 31, 2022. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Marblehead Housing Authority and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of EOHLC and the Marblehead Housing Authority, and is not intended to be and should not be used by anyone other than these specified parties.

*Thomas G. Flaherty, CPA*

Braintree, Massachusetts  
August 26, 2024

Housing Authority Name: MARBLEHEAD HOUSING AUTHORITY

Fiscal Year End (FYE): Dec 2022

Date of AUP Conducted: 8/14/2024 12:00:00 AM

Executive Director: Cathy Hoog

CPA: Thomas G. Flaherty, CPA.

CPA Phone: 781-843-2011

HMS: Melanie Loveland-Hale

Total AUP Exceptions: 3

**A. General Accounting**

Total # of exceptions: 1

	Exceptions	Exception Explanation	Rating: Operational Guidance	
			CPA Recommendations	LHA Response
<b>A. Reconciling financial statements to general ledger.</b>				
1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.	NE			
<b>B. The following general ledger accounts reconcile to supporting documentation (Tolerable error of +/- \$100, unless otherwise noted): For all cases that don't match, please detail specifics including at a minimum account and variance amount in CPA Recommendations column.</b>				
1. Cash accounts (#1111 to #1114.1 and #1162) are in agreement with bank statements and reconciliations	NE			
2. Tenant Accounts Receivable and Prepaid Tenant Rent accounts (#1122, #1124 and #2240) are in agreement with agings of Tenants Accounts Receivable (TAR)	NE			
3. Capital Assets and Accumulated Depreciation (all fixed assets except 1400.2) are in agreement with the depreciation schedule/fixed asset listing).	NE			
4. Accounts Payables accounts (#2111, #2111.1, #2120 and #2139) are in agreement with supporting documentation for Accounts Payables and accruals.	NE			
5. Accrued Compensated Absences accounts (#2135 and #2335.01) are in agreement with the compensated absences schedule.	NE			
6. DHCD approved budget exemptions for direct reimbursement as found in the (ANUEL & Subsidy Worksheet - Section 8 in the Operating Statement) are in agreement with LHA record of actual expenses in the General Ledger.	NE			

7. Salaries and Gross Wages (4110, 4410, 4120) (tolerable error of +/- 3.0%) are in agreement with the MA form WR-1 (state filings).	NE		
8. Balance Sheet Accounts (#2140, #2339.1, and #2339.2) are in agreement with OPEB/pension reporting.	E	The GASB 68 liability does not agree to the most recent available report.	MHA is coordinating an updated report.

**C. EOHLC Public Housing Notice #2018-4, Direct Cost Exemption for Operating Reserve Augmentation in FY2018 Budget & New Operating Reserve Thresholds.**

1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.	NE		
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**B. Tenant Accounting**

<b>Total # of exceptions: 1</b>	<b>Rating: Operational Guidance</b>	
Exceptions	Exception Explanation	CPA Recommendations LHA Response

**A. Select a random sample of rent transactions (Small - 5, Med - 10, Large - 15, Very Large - 20) of rent transactions. Include at least 20% are credit adjustments and 20% are lease enforcements (if have).**

1. The Authority retained supporting documentation for rent receipts.	NE		
2. The Authority posted rent receipts to the correct tenant accounts.	NE		
3. The Authority retained documentation supporting credit adjustments.	NE		
4. The Authority followed its rent collection policy for non-payment of rent (i.e., issued a notice to quit, followed eviction protocol.)	NE		

**B. Account Write-Offs**

1. Documentation of Board approval to write-off account (board approval of write-off required per budget guidelines for Acct #4570 - Collection Loss).	NE		
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**C. Vacancies Being Reported in Vacancy System**

1. Verify that the number of vacant units accounted for in the LHA's operating software is the same number of vacancies reported by the LHA in the EOHLC On Line Vacancy System for the fiscal year	E	The number of vacant units listed in the LHA's software did not agree to the number of vacancies reported on the EOHLC On-Line Vacancy System.	It is recommended that all vacancies be entered in the EOHLC On-Line Vacancy System as they occur. We had one vacancy due to human error that was left off EOHLC site unintentionally. It was also unique circumstances for that unit, involving a transfer and an eviction.
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**C. Payroll**

<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Wage Reporting**

<p>1. Actual wages for the Top 5 highest paid employees was consistent with the DHCD-approved budget (Schedule of All Salaries and Positions Report), excluding over-time and longevity payments. (Tolerable error of +/- 3.0% of budgeted salary)</p> <p>2. Verify the amount reported on the Top 5 Compensation Form matches exactly the amount reported on reconciled to the WR-1.</p> <p>3. LHA is in possession of DHCD-approved executive contract signed by the LHA, Executive Director and DHCD. If LHA can show that currently being processed by DHCD and was not returned to the LHA for failing to meet DHCD's requirements, LHA can produce the last DHCD-approved executive contract or at-will agreement signed by the LHA, Executive Director and DHCD.</p>	NE		
	NE		
	NE		

**B. Payroll Testing for all employees from all funding sources - Select a single payroll period:**

<p>1. The payroll register accurately accounts for time worked as logged on employee timesheets/time cards.</p> <p>2. Timesheets/time cards are maintained by all employees (including Executive Director) and were approved by supervisor (except Executive Director) including leave taken.</p>	NE		
	NE		

**C. Compensated Absences Policy**

<p>identified on timesheets/time cards and accurately accounted for in a compensated absences register.</p> <p>1. Personnel Policy includes (1) the limits on the amount of vacation and sick leave that will be accrued each year, and when and how such leave will be accrued; (2) a limit on the amount of accrued vacation that may be carried over from year to year, and; (3) a cap on the payout for accrued and unused sick leave at the end of employment per PHN 2017-14.</p> <p>2. The Authority is accounting for annual leave time earned in accordance with the Authority's personnel policy.</p>	NE		
	NE		

**D. Accounts Payable**

<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Select a random sample of (Small - 15, Med - 20, Large - 25, Very Large - 25) cash disbursement transactions. The auditor may substitute random selections for large or unusual items identified in a review of the cash disbursements journal. The auditor should substitute for at least one credit card statement, at least one employee expense reimbursement transaction, at least one capital expense, at least one operating expense and at least one debit card transaction. For all discrepancies, to the right detail the type of payable, the date, the charge, and the amount.**

1. Cash disbursements were authorized in accordance with the Authority's policies.	NE		
2. Cash disbursements are in agreement with supporting documentation.	NE		
3. Supporting documentation is sufficiently detailed.	NE		
4. Costs are allowable (i.e. sales tax, alcohol, lottery tickets)	NE		
5. Costs are properly allocated to the correct program(s). Cost of current year additions are allocated to programs in a manner consistent with the use of the asset.	NE		
6. Costs are properly classified.	NE		

**E. Inventory**

<b>Total # of exceptions: 1</b>		<b>Rating: Operational Guidance</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Capital and Non-Capital Asset Inventory**

1. The Authority performed a physical count of its capital asset and non-capital asset inventory at least annually (non-capital assets are refrigerators and stoves and other furniture equipment over the Authority's non-capital inventory threshold, which may not exceed \$1,000).	NE		
2. Capital and Non-Capital Asset inventory includes all necessary information to identify the asset. For non-capital assets that includes a tag with an LHA-assigned number for all assets of \$1,000 or more (and all refrigerators and stoves of any value). For relevant assets of \$5,000 or more that includes the make/model/year for vehicles and the FISH number.	NE		
3. The Authority identified additions and disposals of capital and non-capital assets for the accounting period.	E	The inventory list needs to be updated.	The maintenance dept has been very short staffed and focused on vacancy work. The authority has a plan to update the list.
4. Select a random sample of non-capital assets by tag number (Small - 3, Med - 6, Large - 9, Very Large - 12) and verify existence.	NE		

**F. Procurement**

<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

For A to C below, examine the cash disbursements journal (or check register) as well as the contract register and identify purchases of goods and services during the year that should have been competitively procured. From these purchases that should have been competitively procured, select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of known or possible procurements valuing \$10,000 or more; if possible when selecting the sample, include at least one procurement valuing \$10,000 to \$50,000 and one procurement valuing more than \$50,000 (for goods and services for MGL c. 30B only). If any in the sample were not competitively procured, enter as an exception in A. For sampled purchases that went through procurement, follow procedures under B or C below depending on the size of the procurement.

**A. Procurement Policy**

<p>1. The Authority's procurement policy is consistent with the requirements of MGL c. 30B (or more conservative federal regulations).</p> <p>2. The Authority maintains a contract register which includes the following information: contractor, description, active/inactive, start date, end date, extensions available, contract award amount, change orders amount, contract expenditures to date and remaining value.</p>	NE		
<p><b>B. Known and possible procurements valuing (\$10,000 up to and including \$50,000) (for goods and services for MGL c. 30B only). LHA can follow more conservative federal regulations when applicable. [- If N/A selected for any one below, then default all drop downs to N/A in this section]</b></p>			
1. Proper procurement method used.	NE		
2. Proper selection based on MGL c.30B s.5 solicitation of quotes requirements.	NE		
3. Documentation of a written purchase description with solicitation of written quotes from at least three persons.	NE		
4. Contract was for not more than 3 years unless majority board vote allowed it to be longer.	NE		
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	NE		
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	NE		
7. The contracts are included on the Authority's contract register.	NE		
<p><b>C. Known and possible procurements valuing (more than \$50,000) (for goods and services for MGL c. 30B only). LHA can follow more conservative federal regulations when applicable. [- If N/A selected for any one below, then default all drop downs to N/A in this section]</b></p>			
1. Proper procurement method used.	N/A		
2. Proper selection based on MGL c.30B s.5 IFB requirements or MGL c.30B s.6 RFP requirements. If using MGL C.30B s.6 RFP requirements, LHA must have a Chief Procurement Officer (CPO) conduct the procurement under c.30B s.6.	N/A		
3. Documentation of Newspaper advertisement, LHA's Office and COMMBUYS two weeks prior to bidding process. If contract was for over \$100K, it was advertised in the Goods & Services Bulletin.	N/A		
4. If IFB, contract award went to lowest bidder. If RFP, contract went to lowest bidder or letter explaining why went with another bidder.	N/A		
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	N/A		
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	N/A		

7. The contracts are included on the Authority's contract register.

N/A

**G. Eligibility Compliance**

**Total # of exceptions: 0**

**Rating: No Findings**

Exceptions	Exception Explanation	GPA Recommendations	LHA Response
<b>A. Public Housing - Select a sample (Small LHA - 5, Medium LHA - 10, Large or Very Large LHA - 15) of tenant files (from programs 200, 667, 705); if the LHA has multiple property managers, at least one file should be selected per manager.</b>			
1. The Authority performed timely annual rent determinations (or bi-annual if the Authority has a waiver from EOHLC to do so).			
2. The Authority properly calculated rent.			
3. The Authority verified family composition.			
4. The Authority verified income, exclusions from income and deductions.			
5. The Authority properly sent notifications of rent redetermination at least 60 days prior to the effective date.			
6. The Authority properly sent notifications of rent change at least 14 days prior to the effective date.			
7. The Authority was timely in the execution of lease addendums.			
<b>B. MRVP - Select a sample of annual rent determinations (sample 10% (min:1 max:15) of leased MRVP units). [- If N/A selected for any one below, then default all drop downs to N/A in this section]</b>			
1. The Authority performed timely annual rent determinations.			
2. The Authority properly calculated rent.			
3. The Authority verified family composition.			
4. The Authority verified income, exclusions from income and deductions.			
5. The Authority obtained Certificates of Fitness (COF).			
6. The Authority obtained Letters of Compliance for Lead Paint if child <6 years old and building built prior to 1978 with no new construction permit.			
7. The Authority obtained Proofs of Ownership			

8. The Authority obtained W9s for landlords.

	N/A			
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**MARBLEHEAD HOUSING AUTHORITY**  
**Marblehead, Massachusetts**

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

**As of and For the Year Ended December 31, 2023**

**MARBLEHEAD HOUSING AUTHORITY**  
**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

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**Thomas G. Flaherty, CPA**

817 Washington Street, Ste. 201

Braintree, MA 02184

Tel. (781) 843-2011

Fax (781) 848-2942

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To The Board of Commissioners  
Marblehead Housing Authority  
Marblehead, Massachusetts

I have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures on compliance and other matters prescribed by the Executive Office of Housing and Livable Communities (EOHLC) pursuant to Massachusetts General Law Chapter 235 Section 10 as of and for the year ended December 31, 2023. The Marblehead Housing Authority is responsible for compliance and other matters prescribed by the Executive Office of Housing and Livable Communities (EOHLC) pursuant to Massachusetts General Law 235 Chapter Section 10.

The engaging party, the Marblehead Housing Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the requirements of EOHLC for the year ended December 31, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated exceptions are presented in the Schedule of Agreed Upon Procedures included in this report.

I was engaged by the Marblehead Housing Authority to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance and other matters prescribed by EOHLC for the year ended December 31, 2023. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Marblehead Housing Authority and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of EOHLC and the Marblehead Housing Authority, and is not intended to be and should not be used by anyone other than these specified parties.

*Thomas G. Flaherty, CPA*

Braintree, Massachusetts

August 30, 2024

Housing Authority Name: MARBLEHEAD HOUSING AUTHORITY

Fiscal Year End (FYE): Dec 2023  
 Date of AUP Conducted: 8/28/2024 12:00:00 AM  
 Executive Director: Cathy Hoog  
 CPA: Thomas G. Flaherty, CPA.  
 CPA Phone: 781-843-2011  
 HMS: Melanie Loveland-Hale  
 Total AUP Exceptions: 3

**A. General Accounting**

Total # of exceptions: 0		Rating: No Findings	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Reconciling financial statements to general ledger.**

1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.	NE		
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**B. The following general ledger accounts reconcile to supporting documentation (Tolerable error of +/- \$100, unless otherwise noted): For all cases that don't match, please detail specifics including at a minimum account and variance amount in CPA Recommendations column.**

1. Cash accounts (#1111 to #1114.1 and #1162) are in agreement with bank statements and reconciliations	NE		
2. Tenant Accounts Receivable and Prepaid Tenant Rent accounts (#1122, #1124 and #2240) are in agreement with agings of Tenants Accounts Receivable (TAR)	NE		
3. Capital Assets and Accumulated Depreciation (all fixed assets except 1400.2) are in agreement with the depreciation schedule/fixed asset listing).	NE		
4. Accounts Payables accounts (#2111, #2111.1, #2120 and #2139) are in agreement with supporting documentation for Accounts Payables and accruals.	NE		
5. Accrued Compensated Absences accounts (#2135 and #2335.01) are in agreement with the compensated absences schedule.	NE		
6. DHCD approved budget exemptions for direct reimbursement as found in the (ANUEL & Subsidy Worksheet - Section 8 in the Operating Statement) are in agreement with LHA record of actual expenses in the General Ledger.	NE		

7. Salaries and Gross Wages (4110, 4410, 4120) (tolerable error of +/- 3.0%) are in agreement with the MA form WR-1 (state filings).	NE		
8. Balance Sheet Accounts (#2140, #2339.1, and #2339.2) are in agreement with OPEB/pension reporting.	NE		

**C. EOHLC Public Housing Notice #2018-4, Direct Cost Exemption for Operating Reserve Augmentation in FY2018 Budget & New Operating Reserve Thresholds.**

1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.

B. Tenant Accounting			
Total # of exceptions: 1	Rating: Operational Guidance		LHA Response
	Exceptions	Exception Explanation	

A. Select a random sample of rent transactions (Small - 5, Med - 10, Large - 15, Very Large - 20) of rent transactions. Include at least 20% are credit adjustments and 20% are lease enforcements (if have).			
1. The Authority retained supporting documentation for rent receipts.	NE		
2. The Authority posted rent receipts to the correct tenant accounts.	NE		
3. The Authority retained documentation supporting credit adjustments.	NE		
4. The Authority followed its rent collection policy for non-payment of rent (i.e., issued a notice to quit, followed eviction protocol.)	NE		

B. Account Write-Offs			
1. Documentation of Board approval to write-off account (board approval of write-off required per budget guidelines for Acct #4570 - Collection Loss).	NE		

C. Vacancies Being Reported in Vacancy System			
1. Verify that the number of vacant units accounted for in the LHA's operating software is the same number of vacancies reported by the LHA in the EOHLC On Line Vacancy System for the fiscal year	E	Identified one unit listed as vacant on the LHA's operating software was not listed as vacant on the EOHLC On-Line Vacancy System.	It is recommended that all vacancies be entered into the EOHLC On-Line Vacancy System as they occur.
			The Authority enters vacancies as they occur. In this instance it was human error as the vacated unit was due to a transfer and the remaining household individual had to be evicted.

**C. Payroll**

Total # of exceptions: 0

Rating: No Findings

LHA Response

**A. Wage Reporting**

Exceptions	Exception Explanation	CPA Recommendations	LHA Response
NE	1. Actual wages for the Top 5 highest paid employees was consistent with the DHCD-approved budget (Schedule of All Salaries and Positions Report), excluding over-time and longevity payments. (Tolerable error of +/- 3.0% of budgeted salary)		
NE	2. Verify the amount reported on the Top 5 Compensation Form matches exactly the amount reported on reconciled to the WR-1.		
NE	3. LHA is in possession of DHCD-approved executive contract signed by the LHA, Executive Director and DHCD. If LHA can show that currently being processed by DHCD and was not returned to the LHA for failing to meet DCHD's requirements, LHA can produce the last DHCD-approved executive contract or at-will agreement signed by the LHA, Executive Director and DHCD.		

**B. Payroll Testing for all employees from all funding sources - Select a single payroll period:**

NE	1. The payroll register accurately accounts for time worked as logged on employee timesheets/time cards.		
NE	2. Timesheets/time cards are maintained by all employees (including Executive Director) and were approved by supervisor (except Executive Director) including leave taken.		

**C. Compensated Absences Policy**

NE	identified on timesheets/time cards and accurately accounted for in a compensated absences register.		
NE	1. Personnel Policy includes (1) the limits on the amount of vacation and sick leave that will be accrued each year, and when and how such leave will be accrued; (2) a limit on the amount of accrued vacation that may be carried over from year to year, and; (3) a cap on the payout for accrued and unused sick leave at the end of employment per PHN 2017-14.		
NE	2. The Authority is accounting for annual leave time earned in accordance with the Authority's personnel policy.		

**D. Accounts Payable**

Total # of exceptions: 0

Rating: No Findings

LHA Response

**A. Select a random sample of (Small - 15, Med - 20, Large - 25, Very Large - 25) cash disbursement transactions. The auditor may substitute random selections for large or unusual items identified in a review of the cash disbursements journal. The auditor should substitute for at least one credit card statement, at least one employee expense reimbursement transaction, at least one capital expense, at least one operating expense and at least one debit card transaction. For all discrepancies, to the right detail the type of payable, the date, the charge, and the amount.**

1. Cash disbursements were authorized in accordance with the Authority's policies.	NE		
2. Cash disbursements are in agreement with supporting documentation.	NE		
3. Supporting documentation is sufficiently detailed.	NE		
4. Costs are allowable (i.e. sales tax, alcohol, lottery tickets)	NE		
5. Costs are properly allocated to the correct program(s). Cost of current year additions are allocated to programs in a manner consistent with the use of the asset.	NE		
6. Costs are properly classified.	NE		

**E. Inventory**

<b>Total # of exceptions: 1</b>		<b>Rating: Operational Guidance</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Capital and Non-Capital Asset Inventory**

1. The Authority performed a physical count of its capital asset and non-capital asset inventory at least annually (non-capital assets are refrigerators and stoves and other furniture equipment over the Authority's non-capital inventory threshold, which may not exceed \$1,000).	NE		
2. Capital and Non-Capital Asset inventory includes all necessary information to identify the asset. For non-capital assets that includes a tag with an LHA-assigned number for all assets of \$1,000 or more (and all refrigerators and stoves of any value). For relevant assets of \$5,000 or more that includes the make/model/year for vehicles and the FISH number.	NE		
3. The Authority identified additions and disposals of capital and non-capital assets for the accounting period.	E	The Authority maintains an inventory but it needs to be updated.	Recommend the Authority update the inventory list. The Authority is in process of updating the inventory list.
4. Select a random sample of non-capital assets by tag number (Small - 3, Med - 6, Large - 9, Very Large - 12) and verify existence.	NE		

**F. Procurement**

<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response
<p><b>For A to C below, examine the cash disbursements journal (or check register) as well as the contract register and identify purchases of goods and services during the year that should have been competitively procured. From these purchases that should have been competitively procured, select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of known or possible procurements valuing \$10,000 or more; if possible when selecting the sample, include at least one procurement valuing \$10,000 to \$50,000 and one procurement valuing more than \$50,000 (for goods and services for MGL c. 30B only). If any in the sample were not competitively procured, enter as an exception in A. For sampled purchases that went through procurement, follow procedures under B or C below depending on the size of the procurement.</b></p>			

**A. Procurement Policy**

<p>1. The Authority's procurement policy is consistent with the requirements of MGL c. 30b (or more conservative federal regulations).</p> <p>2. The Authority maintains a contract register which includes the following information: contractor, description, active/inactive, start date, end date, extensions available, contract award amount, change orders amount, contract expenditures to date and remaining value.</p>	NE		
<p><b>B. Known and possible procurements valuing (\$10,000 up to and including \$50,000) (for goods and services for MGL c. 30B only). LHA can follow more conservative federal regulations when applicable. [- If N/A selected for any one below, then default all drop downs to N/A in this section]</b></p> <p>1. Proper procurement method used.</p> <p>2. Proper selection based on MGL c.30B s.5 solicitation of quotes requirements.</p> <p>3. Documentation of a written purchase description with solicitation of written quotes from at least three persons.</p> <p>4. Contract was for not more than 3 years unless majority board vote allowed it to be longer.</p> <p>5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.</p> <p>6. Contract did not go through automatic renewals unless renewals were part of the original procurement.</p> <p>7. The contracts are included on the Authority's contract register.</p>	N/A		
<p><b>C. Known and possible procurements valuing (more than \$50,000) (for goods and services for MGL c. 30B only). LHA can follow more conservative federal regulations when applicable. [- If N/A selected for any one below, then default all drop downs to N/A in this section]</b></p> <p>1. Proper procurement method used.</p> <p>2. Proper selection based on MGL c.30B s.5 IFB requirements or MGL c.30B s.6 RFP requirements. If using MGL C.30B s.6 RFP requirements, LHA must have a Chief Procurement Officer (CPO) conduct the procurement under c.30B s.6.</p> <p>3. Documentation of Newspaper advertisement, LHA's Office and COMMBUYS two weeks prior to bidding process. If contract was for over \$100K, it was advertised in the Goods &amp; Services Bulletin.</p> <p>4. If IFB, contract award went to lowest bidder. If RFP, contract went to lowest bidder or letter explaining why went with another bidder.</p> <p>5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.</p> <p>6. Contract did not go through automatic renewals unless renewals were part of the original procurement.</p>	N/A		

7. The contracts are included on the Authority's contract register.	N/A				
<b>G. Eligibility Compliance</b>					
<b>Total # of exceptions: 1</b>		<b>Rating: Operational Guidance</b>			
	Exceptions	Exception Explanation	CPA Recommendations	LHA Response	
<b>A. Public Housing - Select a sample (Small LHA - 5, Medium LHA - 10, Large or Very Large LHA - 15) of tenant files (from programs 200, 667, 705); if the LHA has multiple property managers, at least one file should be selected per manager.</b>					
1. The Authority performed timely annual rent determinations (or bi-annual if the Authority has a waiver from EOHLC to do so).	NE				
2. The Authority properly calculated rent.	E	Identified two instances of incorrect rent calculations.	Recommend the rent calculations be reviewed.		The Authority is reviewing protocol with the staff responsible for rent calculations.
3. The Authority verified family composition.	NE				
4. The Authority verified income, exclusions from income and deductions.	NE				
5. The Authority properly sent notifications of rent redetermination at least 60 days prior to the effective date.	NE				
6. The Authority properly sent notifications of rent change at least 14 days prior to the effective date.	NE				
7. The Authority was timely in the execution of lease drop downs to N/A in this section					
<b>B. MRVP Units - Select a sample of annual rent determinations (sample 10% (min:1 max:15) of leased MRVP units). [ - If N/A selected for any one below, then default all drop downs to N/A in this section]</b>					
1. The Authority performed timely annual rent determinations.	N/A				
2. The Authority properly calculated rent.	N/A				
3. The Authority verified family composition.	N/A				
4. The Authority verified income, exclusions from income and deductions.	N/A				
5. The Authority obtained Certificates of Fitness (COF).	N/A				
6. The Authority obtained Letters of Compliance for Lead Paint if child <6 years old and building built prior to 1978 with no new construction permit.	N/A				
7. The Authority obtained Proofs of Ownership	N/A				



**MARBLEHEAD HOUSING AUTHORITY**

**Marblehead, Massachusetts**

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

**As of and For the Year Ended December 31, 2024**

**MARBLEHEAD HOUSING AUTHORITY**

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

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**GARY L. DEPACE CPA, PC**

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners  
Marblehead Housing Authority  
Marblehead, Massachusetts

We have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures on compliance and other matters proscribed by the Massachusetts Executive Office of Housing and Livable Communities (EOHLC) pursuant to Massachusetts General Law Chapter 235, Section 10 as of and for the year ended December 31, 2024. The Marblehead Housing Authority is responsible for compliance and other matters proscribed by EOHLC pursuant to Massachusetts General Law Chapter 235, Section 10.

The engaging party, the Marblehead Housing Authority, has agreed to and acknowledged that the procedures performed are appropriate to meet the requirements of EOHLC for the year ended December 31, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether procedures performed are appropriate for their purposes.

The procedure and associated findings are presented in the Schedule of Agreed-Upon Procedures included with this report.

We were engaged by Marblehead Housing Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance and other matters proscribed by EOHLC for the year ended December 31, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Marblehead Housing Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information use of EOHLC and the Marblehead Housing Authority and is not intended to be and should not be used by anyone other than these specified parties.

*Gary L. DePace, CPA PC*

Monson, Massachusetts  
November 21, 2025

Housing Authority Name: MARBLEHEAD HOUSING AUTHORITY

Fiscal Year End (FYE): Dec 2024  
 Date of AUP Conducted: 11/21/2025 12:00:00 AM  
 Executive Director: Cathy Sheehan  
 CPA: Gary L. DePace CPA PC  
 CPA Phone: 413-267-5223  
 HMS: Melanie Loveland-Hale  
 Total AUP Exceptions: 5

**A. General Accounting**

Total # of exceptions: 1

Rating: Operational Guidance		Exception Explanation	CPA Recommendations	LHA Response
Exceptions	CPA Recommendations			

**A. Reconciling financial statements to general ledger.**

1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.

**B. The following general ledger accounts reconcile to supporting documentation (Tolerable error of +/- \$100, unless otherwise noted): For all cases that don't match, please detail specifics including at a minimum account and variance amount in CPA Recommendations column.**

1. Cash accounts (#1111 to #1114.1 and #1162) are in agreement with bank statements and reconciliations	NE			
2. Tenant Accounts Receivable and Prepaid Tenant Rent accounts (#1122, #1124 and #2240) are in agreement with agings of Tenants Accounts Receivable (TAR)	NE			
3. Capital Assets and Accumulated Depreciation (all fixed assets except 1400.2) are in agreement with the depreciation schedule/asset listing).	NE			
4. Accounts Payables accounts (#2111, #2111.1, #2120 and #2139) are in agreement with supporting documentation for Accounts Payables and accruals.	NE			
5. Accrued Compensated Absences accounts (#2135 and #2335.01) are in agreement with the compensated absences schedule.	NE			
6. DHCD approved budget exemptions for direct reimbursement as found in the (ANUEL & Subsidy Worksheet - Section 8 in the Operating Statement) are in agreement with LHA record of actual expenses in the General Ledger.	NE			

7. Salaries and Gross Wages (4110, 4410, 4120) (tolerable error of +/- 3.0%) are in agreement with the MA form WR-1 (state filings).	NE			
8. Balance Sheet Accounts (#2140, #2339.1, and #2339.2) are in agreement with OPEB/pension reporting.	NE			

<b>C. EOHLC Public Housing Notice #2018-4, Direct Cost Exemption for Operating Reserve Augmentation in FY2018 Budget &amp; New Operating Reserve Thresholds.</b>				
1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.	E	The Firm notes that the operating reserve is below the required 35%. The Authority did not submit a request for reserve augmentation.	The Firm recommends that the Authority requests augmentation and monitor expenses in the future.	The authority was aware of the opportunity from EOHLC for reserve augmentation and requested reserve augmentation along with many other small agencies in the state. Our reserves are now over 50%.

<b>B. Tenant Accounting</b>				
<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>		
	Exceptions	Exception Explanation	CPA Recommendations	LHA Response

<b>A. Select a random sample of rent transactions (Small - 5, Med - 10, Large - 15, Very Large - 20) of rent transactions. Include at least 20% are credit adjustments and 20% are lease enforcements (if have).</b>				
1. The Authority retained supporting documentation for rent receipts.	NE			
2. The Authority posted rent receipts to the correct tenant accounts.	NE			
3. The Authority retained documentation supporting credit adjustments.	NE			
4. The Authority followed its rent collection policy for non-payment of rent (i.e., issued a notice to quit, followed eviction protocol.)	NE			

<b>B. Account Write-Offs</b>				
1. Documentation of Board approval to write-off account (board approval of write-off required per budget guidelines for Acct #4570 - Collection Loss).	NE			

<b>C. Vacancies Being Reported in Vacancy System</b>				
1. Verify that the number of vacant units accounted for in the LHA's operating software is the same number of vacancies reported by the LHA in the EOHLC On Line Vacancy System for the fiscal year	NE			

<b>D. Wage Match Certification</b>				
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<p>1. Verify the Executive Director and Board Chairperson have signed the Certification Regarding Wage Match (Attachment A, v2, to Public Housing Authority 2023-03 and is supported by a board vote of approval. The Certification Regarding Wage Match has been submitted to EOHLC annually with a list of all employees authorized to request and receive information provided through Wage Match in accordance with Public Housing Notice 2023-03 and 2023-07.</p> <p>For FY '24 the certification must be submitted to EOHLC with the LHAs year end certifications on the EOHLC HousingAps site.</p>	NE		
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<b>C. Payroll</b>			
<b>Total # of exceptions: 1</b>		<b>Rating: Operational Guidance</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

<b>A. Wage Reporting</b>				
<p>1. Actual wages for the Top 5 highest paid employees was consistent with the DHCD-approved budget (Schedule of All Salaries and Positions Report), excluding over-time and longevity payments. (Tolerable error of +/- 3.0% of budgeted salary)</p>	E	<p>The Firm notes that wages paid to the housing manager were under the budgeted amount by more than 5.90%.</p>	<p>The Authority should monitor its salaries compared to budget throughout the year and submit a budget revision if necessary.</p>	<p>The authority has noted this and will not report a higher budgeted amount for the housing Manager position in next budget submission. It was an error.</p>
<p>2. Verify the amount reported on the Top 5 Compensation Form matches exactly the amount reported on reconciled to the WR-1.</p>	NE			
<p>3. LHA is in possession of DHCD-approved executive contract signed by the LHA, Executive Director and DHCD. If LHA can show that currently being processed by DHCD and was not returned to the LHA for failing to meet DCHD's requirements, LHA can produce the last DHCD-approved executive contract or at-will agreement signed by the LHA, Executive Director and DHCD.</p>	NE			

<b>B. Payroll Testing for all employees from all funding sources - Select a single payroll period:</b>				
<p>1. The payroll register accurately accounts for time worked as logged on employee timesheets/time cards.</p>	NE			
<p>2. Timesheets/time cards are maintained by all employees (including Executive Director) and were approved by supervisor (except Executive Director) including leave taken.</p>	NE			
<b>C. Compensated Absences Policy</b>				
<p>Identified on timesheets/time cards and accurately accounted for in a compensated absences register.</p>	NE			

1. Personnel Policy includes (1) the limits on the amount of vacation and sick leave that will be accrued each year, and when and how such leave will be accrued; (2) a limit on the amount of accrued vacation that may be carried over from year to year, and; (3) a cap on the payout for accrued and unused sick leave at the end of employment per PHN 2017-14.	NE			
2. The Authority is accounting for annual leave time earned in accordance with the Authority's personnel policy.	NE			

**D. Accounts Payable**

<b>Total # of exceptions: 1</b>	<b>Rating: Operational Guidance</b>		
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Select a random sample of (Small - 15, Med - 20, Large - 25, Very Large - 25) cash disbursement transactions. The auditor may substitute random selections for large or unusual items identified in a review of the cash disbursements journal. The auditor should substitute for at least one credit card statement, at least one employee expense reimbursement transaction, at least one capital expense, at least one operating expense and at least one debit card transaction. For all discrepancies, to the right detail the type of payable, the date, the charge, and the amount.**

1. Cash disbursements were authorized in accordance with the Authority's policies.	NE			
2. Cash disbursements are in agreement with supporting documentation.	NE			
3. Supporting documentation is sufficiently detailed.	NE			
4. Costs are allowable (i.e. sales tax, alcohol, lottery tickets)	E	The Firm notes that sales tax was paid on two sampled accounts payable purchases.	The Firm recommends that the Authority contact all vendors from which it needs to make purchases to provide them with its tax exemption certificate.	The employee who mistakenly made the purchase with tax has been addressed.
5. Costs are properly allocated to the correct program(s). Cost of current year additions are allocated to programs in a manner consistent with the use of the asset.	NE			
6. Costs are properly classified.	NE			

**E. Inventory**

<b>Total # of exceptions: 0</b>	<b>Rating: No Findings</b>		
Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Capital and Non-Capital Asset Inventory**

1. The Authority performed a physical count of its capital asset and non-capital asset inventory at least annually (non-capital assets are refrigerators and stoves and other furniture equipment over the Authority's non-capital inventory threshold, which may not exceed \$1,000).	NE			
--	----	--	--	--

2. Capital and Non-Capital Asset inventory includes all necessary information to identify the asset. For non-capital assets that includes a tag with an LHA-assigned number for all assets of \$1,000 or more (and all refrigerators and stoves of any value). For relevant assets of \$5,000 or more that includes the make/model/year for vehicles and the FISH number.	NE				
3. The Authority identified additions and disposals of capital and non-capital assets for the accounting period.	NE				
4. Select a random sample of non-capital assets by tag number (Small - 3, Med - 6, Large - 9, Very Large - 12) and verify existence.	NE				

**F. Procurement**

<b>Total # of exceptions: 0</b>	<b>Rating: No Findings</b>			
	Exceptions	Exception Explanation	CPA Recommendations	LHA Response
<p><b>For A to C below, examine the cash disbursements journal (or check register) as well as the contract register and identify purchases of goods and services during the year that should have been competitively procured. From these purchases that should have been competitively procured, select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of known or possible procurements valuing \$10,000 or more; if possible when selecting the sample, include at least one procurement valuing \$10,000 to \$50,000 and one procurement valuing more than \$50,000 (for goods and services for MGL c. 30B only). If any in the sample were not competitively procured, enter as an exception in A. For sampled purchases that went through procurement, follow procedures under B or C below depending on the size of the procurement.</b></p>				

**A. Procurement Policy**

1. The Authority's procurement policy is consistent with the requirements of MGL c. 30b (or more conservative federal regulations).	NE			
2. The Authority maintains a contract register which includes the following information: contractor, description, active/inactive, start date, end date, extensions available, contract award amount, change orders amount, contract expenditures to date and remaining value.	NE			

**B. Known and possible procurements valuing (\$10,000 up to and including \$50,000) (for goods and services for MGL c. 30B only). LHA can follow more conservative federal regulations when applicable. [ - If N/A selected for any one below, then default all drop downs to N/A in this section]**

1. Proper procurement method used.	NE			
2. Proper selection based on MGL c.30B s.5 solicitation of quotes requirements.	NE			
3. Documentation of a written purchase description with solicitation of written quotes from at least three persons.	NE			
4. Contract was for not more than 3 years unless majority board vote allowed it to be longer.	NE			
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	NE			
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	NE			

7. The contracts are included on the Authority's contract register.	NE			
<b>C. Known and possible procurements valuing (more than \$50,000) for goods and services for MGL c. 30B only. LHA can follow more conservative federal regulations when applicable. [ - If N/A selected for any one below, then default all drop downs to N/A in this section]</b>				
1. Proper procurement method used.	NE			
2. Proper selection based on MGL c.30B s.5 IFB requirements or MGL c.30B s.6 RFP requirements. If using MGL C.30B s.6 RFP requirements, LHA must have a Chief Procurement Officer (CPO) conduct the procurement under c.30B s.6.	NE			
3. Documentation of Newspaper advertisement, LHA's Office and COMBUYS two weeks prior to bidding process. If contract was for over \$100K, it was advertised in the Goods & Services Bulletin.	NE			
4. If IFB, contract award went to lowest bidder. If RFP, contract went to lowest bidder or letter explaining why went with another bidder.	NE			
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	NE			
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	NE			
7. The contracts are included on the Authority's contract register.	NE			

**G. Eligibility Compliance**

<b>Total # of exceptions: 2</b>		<b>Rating: Operational Guidance</b>	
Exceptions	Exception Explanation	CPA Recommendations	LHA Response
<b>A. Public Housing - Select a sample (Small LHA - 5, Medium LHA - 10, Large or Very Large LHA - 15) of tenant files (from programs 200, 667, 705); if the LHA has multiple property managers, at least one file should be selected per manager.</b>			

1. The Authority performed timely annual rent determinations (or bi-annual if the Authority has a waiver from EOHLC to do so).	NE	The Firm noted two instances in which the incorrect minimum wage exclusion was given and another tenant's actual income derived from assets was used instead the imputed interest which was greater.	The Firm recommends that the Authority should carefully review all documentation provided by the tenant to ensure that the proper figures are used and establish a process for review of completed recalculations.	The authority recently experienced a staff turnover and realized the former Housing Manager had made errors in this file. A new Manager has since been hired and is receiving extensive training to avoid errors like this in the future.
2. The Authority properly calculated rent.	E			
3. The Authority verified family composition.	NE			

4. The Authority verified income, exclusions from income and deductions.		The Firm found three sampled tenant files lacked documentation for some items of interest. The firm did not review the files.	The Firm recommends that the Authority request up-to-date documentation for every unit. Use of N/A is selected for any calculations.	The authority recently experienced a staff turnover and realized the former manager had made several errors in this file. A new manager has since been hired and is receiving extensive training to avoid errors like this in the future.
<b>B. MRVP - Select a sample of annual rent determinations (sample drop downs to N/A in this section)</b>	E			
5. The Authority properly sent notifications of rent redetermination at least 60 days prior to the effective date.	NE			
6. The Authority properly sent notifications of rent change at least 14 days prior to the effective date.	NE			
7. The Authority was timely in the execution of lease addendums.	NE			
1. The Authority performed timely annual rent determinations.	N/A			
2. The Authority properly calculated rent.	N/A			
3. The Authority verified family composition.	N/A			
4. The Authority verified income, exclusions from income and deductions.	N/A			
5. The Authority obtained Certificates of Fitness (COF).	N/A			
6. The Authority obtained Letters of Compliance for Lead Paint if child <6 years old and building built prior to 1978 with no new construction permit.	N/A			
7. The Authority obtained Proofs of Ownership	N/A			
8. The Authority obtained W9s for landlords.	N/A			

# MARBLEHEAD HOUSING AUTHORITY

## Performance Management Review (PMR) Report

Fiscal Year End 12/31/2021

\*For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority

# Performance Management Review

<p align="center"><b>DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD)</b>  <b>PMR Desk Audit Ratings Summary Official Published PMR Record</b>          For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority</p>				
Housing Authority	Marblehead Housing Authority			
Fiscal Year Ending	12/31/2021			
Housing Management Specialist	Melanie Loveland-Hale			
Facilities Management Specialist	Robert Garrett			
<b>Criteria</b>	<b>Score/Rating</b>			
	<b>Management</b>			
Occupancy Rate	<b>c.667</b>	<b>c.705</b>	<b>c.200</b>	<b>Cumulative</b>
	No Findings	No Findings	No Findings	No Findings
Tenant Accounts Receivable (TAR)	<b>c.667</b>	<b>c.705</b>	<b>c.200</b>	<b>Cumulative</b>
	Paused due to COVID-19	Paused due to COVID-19	Paused due to COVID-19	Paused due to COVID-19
Board Member Training	No Findings			
Certifications and Reporting Submissions	Operational Guidance			
Annual Plan	No Findings			
Adjusted Net Income	<b>Financial</b>			
Operating Reserves	Paused due to COVID-19			
Capital Spending	No Findings			
	<b>Capital</b>			
	Paused due to COVID-19			

# LHA Marblehead Housing Authority

## Occupancy

Rating All: No Findings

Rating 667: No Findings

Rating 200: No Findings

Rating 705: No Findings

- Enter vacancies into system at least monthly and ensure that there are no duplicates. Reach out to HMS if accidental duplicates occur.
- Use online vacancy system, see user guide if need help. All vacancies must be reported; and quarterly certifications must be completed certifying all data is in system. Request waivers when applicable.
- Follow tenant selection best practices to improve vacancy turnover (pulling lists in CHAMP as soon as vacancy occurs and previewing list to prescreen in advance of vacancies as needed).
- Include unit turnovers in capital improvement plan.
- Engage in a management agreement or contract with private firms to help with heavy unit turnover.
- Review turnovers with staff weekly or biweekly to monitor status of vacant units.
- Develop plan for updating units with long term occupancy to limit turn over time at vacancy; family units may need consistent attentions o when lease up, condition is not affecting vacancy turnover time.
- Ensure that yearly inspection findings are addressed and address tenant damage/lease violations.
- Other:

## Certifications and Reporting Submissions

Rating: Operational Guidance

- Submit all four quarterly vacancy certifications by the end of the month following the quarter end.
- Submit all four quarters of Tenants Accounts Receivables (TAR) application within 60 days of quarter end.
- Submit all four quarterly operating statements within 60 days of the quarter end.
- Schedule board meetings well in advance. Consider scheduling a backup date to ensure you are able to have your board vote/approval in time to meet reporting deadlines.
- Set a recurring appointment in your email calendar for help remembering reporting dates and deadlines.
- Other:

## Operating Reserve

Rating: **No Findings**

- Please refer to PHN 2018-04 and current budget guidelines for information on operating reserve
- An LHA may spend down to 35% of maximum reserve level without consulting DHCD, but the LHA must budget these expenses in the correct line items of their annual operating budget. If the expense occurred after DHCD approval of the annual operating budget, the LHA should submit a budget revision with these expenditures.
- Any expenditures from the operating reserve that will result in a projected operating reserve of less than 35% of maximum reserve level, requires *prior written approval* from DHCD, *unless the expenses are to resolve health and safety issues*.
- Each LHA must maintain a projected operating reserve of 20% of maximum reserve level, which *remains the minimum operating reserve level for all LHAs*.
- Other:

## Board Member Training

Rating: **No Findings**

- Ensure you update the board attendance application with the most recent board members, and their term dates.
- Ensure each board member has a unique email for the board member training.
- Provide computer guidance as needed to help board members complete the training.
- Other:

## Annual Plan Submission

Rating: **No Findings**

- Ensure you submit the Annual Plan on time.
- Other:

## Performance Management Review

<b>DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD)</b> <b>PMR Physical Condition Ratings</b>	
<b>Housing Authority</b>	<b>Marblehead Housing Authority</b>
<b>Fiscal Year Ending</b>	<b>12/31/2021</b>
<b>Housing Management Specialist</b>	<b>Melanie Loveland-Hale</b>
<b>Facilities Management Specialist</b>	<b>Robert Garrett</b>

<b>Inspection and Work Order System Criteria</b>	<b>Rating</b>
<b>Inspections</b>	
LHA conducted 100% of the unit inspections.	Paused due to COVID-19
Inspections report noted 100% of the necessary repairs in each unit.	Paused due to COVID-19
100% of inspection-related work orders were generated.	Paused due to COVID-19
Work order system identifies, tracks, and can produce reports for inspection work orders.	Paused due to COVID-19
Inspection work orders were completed within 30 calendar days from the date of inspection, OR if cannot be completed within 30 calendar days, are added to the Deferred Maintenance Plan or included in the Capital Improvement Plan in the case of qualifying capital repairs (unless health/safety issue).	Paused due to COVID-19
<b>Work Order System</b>	
Emergency work orders defined per PMG, identified, tracked, reportable.	No Findings
Emergency work orders initiated within 24 to 48 hours.	No Findings
Vacancy work orders identified, tracked and reportable.	No Findings
Vacancy work orders were completed within 30 calendar days or if not completed within that timeframe, LHA has a waiver.	No Findings
Comprehensive Preventive Maintenance Program exists & preventive work orders identified, tracked, and reportable.	Corrective Action
Routine work orders identified, tracked, reportable and completed regularly.	No Findings
Requested work orders are identified, tracked and reportable.	No Findings
Requested work orders were completed in 14 calendar days from the date of tenant request or if not completed within that timeframe (and not a health or safety issue), the task was added and completed in a timely manner as a part of the Deferred Maintenance Plan and/or CIP.	Paused due to COVID-19
LHAs have a 24 hour system for responding to emergencies and have distributed definition of emergency to residents, staff and answering service (if applicable).	No Findings

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD)  
PMR Physical Condition Report**

For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority

Housing Authority	Marblehead Housing Authority
Fiscal Year Ending	12/31/2021
Housing Management Specialist	Melanie Loveland-Hale
Facilities Management Specialist	Todd Lawson

**Health and Safety Violations. Must be initiated within 24 to 48 hours. If the box below is not checked, you did not have any health and safety violations.**

DHCD will provide a list of health and safety violations found. Inspection reports will be provided by your HMS. The health and safety items have an 'X' in the HS column of the inspection report. Actions to correct these violations must be initiated within 24 to 48 hours. When you have completed work orders for these items send documentation to [dhcd-phinspectionviolations@massmail.state.ma.us](mailto:dhcd-phinspectionviolations@massmail.state.ma.us). In the subject line please indicate the LHAName and the PMR Year. If health and safety violations are not resolved within 60 days, DHCD will follow-up with a second site visit.

**Criteria A: LHA conducted 100% of the unit inspections - No Findings**

- Look to a nearby LHA for help with inspections (formulate a management agreement)
- Attend a Regional DHCD-led Inspection Training (in person)
- Refer to Property Maintenance Guide - Chapter 3 on Inspections See Handout B
- Consider Organization of Staff (see Chapter 4 of PMG) See Handout B
- Develop/Improve internal organizational processes and procedures to ensure you are properly scheduling, tracking, and documenting inspections throughout the year.
- Consider software (web-based applications) or Excel/Access to help you conduct/track/document inspections See Handout H
- Schedule your inspections throughout the year (by development or by anniversary date), rather than once a year
- Hire a qualified contractor (contact the DHCD Compliance Specialist (#617-573-1100 or dhcd-publichousingprocurement@massmail.state.ma.us) for procurement information)

**Additional Notes:**

**Criteria B: Inspection report noted 100% of the necessary repairs in each unit - No Findings**

- Unable to make recommendations as did not notify tenants of possible inspections
- Attend a Regional DHCD-led Inspection Training (in person)
- Look into maintenance trainings offered by MAHAMS See Handout L
- Include tenant violations in inspection reports
- Review state sanitary code ([https://www.mass.gov/files/documents/2016/07/pv/105cmr410\\_0.pdf](https://www.mass.gov/files/documents/2016/07/pv/105cmr410_0.pdf))

**Additional Notes:**

**Criteria C: 100% of inspection-related work orders were generated - No Findings**

- Attend a Regional DHCD-led Inspection Training (in person)
- Refer to Property Maintenance Guide - Chapter 3 on Inspections See Handout B
- Ensure all tenant violations are included in the inspection report and that these violations are followed-up on by administrative staff with the tenant.
- Develop internal organizational processes and procedures to ensure you are properly generating and tracking inspection work orders throughout the year
- Improve internal organizational processes and procedures to ensure you are properly generating and tracking inspection work orders throughout the year
- Consider software (web-based applications) or Excel/Access to help you conduct/generate/track inspections See Handout H

**Additional Notes:**

## Work Order System Identifies, Tracks, and Can Produce Reports for the Following

Criteria D: Inspection - ***No Findings***

Criteria F: Emergency (defined per PMG) - ***No Findings***

Criteria H: Vacancy - ***No Findings***

Criteria K: Routine - ***No Findings***

Criteria L: Requested - ***No Findings***

- Consider software (web-based applications) or Excel/Access to help you generate/track/close out work orders See Handout H
- Refer to Property Maintenance Guide - Chapters 1 to 3 on Work Order Systems See Handout B
- Refer to PHN 2016-16 and 2016-36 and 2018-8 on Maintenance Aspects of Performance Management Review See Handout C+D
- Train staff on work order types and how to input them into your work order system/If you use web-based software, reach out to your vendor for training/training materials/changes to the software See Handout K + Software Handouts (M, N, or O) If Applicable
- LHA should align work order types, their priorities and a definition of what is considered an emergency with the Property Maintenance Guide (Pages 1-5 to 1-10) See Handout B + K
- Look to other LHAs with strong work order systems/processes and procedures around work orders and ask for their assistance
- Definition of Emergency Work Orders Should Be Conditions (no matter the time of day) which are immediately threatening to the life or safety of your residents, staff, or structures. LHA should create emergency list and distribute to staff and tenants. Produce emergency work orders for any work that is on list and initiate work within 24 to 48 hours. See Handout J
- LHA should establish a system of move out inspections for all vacant units. Produce work orders from those move out inspection reports, and list on work order time spent working on turnover, date turnover was started and date finished, list of work done, and material used.

### Additional Notes:

### Timely Completion of Work Order Types

Criteria E: Inspection - ***No Findings***

Criteria G: Emergency - ***No Findings***

Criteria I: Vacancy - ***No Findings***

Criteria M: Requested - ***No Findings***

- Consult DHCD's list of work order types, their priorities and a definition of what is considered an emergency See Handout J + K
- Refer to Property Maintenance Guide - Chapters 1 to 3 on Work Order Systems See Handout B
- Refer to PHNs 2016-16 and 2016-36 and 2018-8 on Maintenance Aspects of Performance Management Review See Handout C + D
- Vacancy turnovers should be completed within 30 calendar days or less. If cannot complete work within 30 days, LHA should contact Housing Management Specialist for a waiver. Use Online Vacancy System to Apply for Waivers (see PHN 2013 - 07) for Waiver Types (if waiver-eligible) See Handout G
- Consider Use of Capital Improvement Plan (CIP) for Capital Projects (see PHN 2012-22 for Capital vs. Operating funds; Contact Your Project Manager or RCAT for More Information) See Handout I
- Hire a qualified contractor (if plan to procure, contact DHCD Compliance Specialist (#617-573-1100 or dhcd-publichousingprocurement@massmail.state.ma.us) for procurement information
- Schedule your inspections throughout the year (by development or by anniversary date), rather than once a year
- Train staff on work order types and how to input them into your work order system/If you use web-based software, reach out to your vendor for training/training materials/changes to the software See Handout K + Software Handouts (M, N or O) If Applicable
- Consider software (web-based applications) or Excel/Access to help you generate/track/close out work orders See Handout H
- Consider Use of a Deferred Maintenance Plan/Operating Funds (Talk to Facilities Management Specialist and/or Housing Management Specialist)
- Look into Maintenance trainings offered by MAHAMS See Handout L
- Look into Dwelling Unit Inspection trainings offered by DHCD
- Look to other LHAs with strong work order systems/processes around work orders and ask for their assistance (possibly formulate a management agreement)
- Request Vacant Unit Funds (see PHN 2016-34 for more information) See Handout F
- Look for other external funding sources
- Build a broader vendor network (to ensure timely delivery of parts/materials)
- Consider Organization of Staff (see Chapter 4 of PMG) See Handout B

### Additional Notes:

#### Emergency Work Order:

#### Vacancy Work Order:

#### Timeliness Requested Work Order:

#### Timeliness of Inspection Work Order:

**Criteria J: Comprehensive Preventive Maintenance Program Exists + Preventive Work Orders Identified, Tracked, Reportable - Corrective Action**

- Refer to the Property Maintenance Guide (Pages I-23 to I-32 and Pages 8-7 to 8-26) See Handout B
- Refer to Annual PHNs on this topic, latest of which was PHN 2016-18 "Preventive Maintenance Monthly Reminders" See Handout E
- Process to schedule, generate, prioritize, and track work orders as a part of the Preventive Maintenance Program (consider using software to automate processes where possible) See Handout H
- Designate one person with the responsibility of reviewing/updating the Preventive Maintenance Program on a regular basis, as well as in real-time as new equipment is purchased
- Create a Preventive Maintenance Program/Plan that helps in the upkeep of all buildings and equipment. Work orders should be created and closed for all items on Preventive Maintenance Plan; Consult the Property Maintenance Guide (Pages I-23 to I-32) and Public Housing Notices 2016 - 18 "Preventive Maintenance Reminders" for how to develop a Preventive Maintenance Program See Handout B
- Consider software (web-based applications) or Excel/Access to help you generate/track/close out work orders See Handout H
- Refer to Property Maintenance Guide - Chapters 1 to 3 on Work Order Systems See Handout B
- Refer to PHN 2016-16 and 2016-36 and 2018-8 on Maintenance Aspects of Performance Management Review See Handout C+D
- Train staff on work order types and how to input them into your work order system/If you use web-based software, reach out to your vendor for training/training materials/changes to the software See Handout K + Software Handouts (M, N, or O) If Applicable
- Look to other LHAs with strong work order systems/processes and procedures around work orders and ask for their assistance

**Additional Notes:**

Marblehead is now managed by Salem and they have changed work order software to PHAWEB and they will be creating Preventive work orders going forward.

**Criteria N: 24 Emergency Response System, Distributed Emergency Definition to Residents, Staff, and Answering Service (if applicable) - No Findings**

- Create an Emergency System that is Available 24 Hours a Day (if plan to procure, contact DHCD Compliance Specialist (#617-573-1100 or dhcd-publichousingprocurement@massmail.state.ma.us))
- Refer to Property Maintenance Guide (Pages I-5 to I-10) on Emergencies and System Setup See Handout B
- LHA should create a list of emergency items and distribute to all staff, tenants and answering service if have one. Produce emergency work orders for any work that is on your emergency list and initiate work within 24 to 48 hours. See Handout J

**Additional Notes:**

# **MARBLEHEAD HOUSING AUTHORITY**

## **Performance Management Review (PMR) Report**

**Fiscal Year End 12/31/2023**

\*For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority

## Executive Office of Housing and Livable Communities (EOHLC)

### PMR Desk Audit Ratings Summary Official Published PMR Record

For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority

Housing Authority	MARBLEHEAD HOUSING AUTHORITY
Fiscal Year Ending	Dec 2023
Housing Management Specialist	Melanie Loveland-Hale
Facilities Management Specialist	Todd Lawson

Criteria	Score/Rating			
	Management			
	<b>c.667</b>	<b>c.705</b>	<b>c.200</b>	<b>Cumulative</b>
Occupancy Rate	No Findings	No Findings	No Findings	No Findings
	<b>c.667</b>	<b>c.705</b>	<b>c.200</b>	<b>Cumulative</b>
Tenant Accounts Receivable (TAR)	No Findings	Operational Guidance	Corrective Action	Operational Guidance
Board Member Training	Operational Guidance			
Certifications and Reporting Submissions	No Findings			
Annual Plan	No Findings			
	<b>Financial</b>			
Adjusted Net Income	No Findings			
Operating Reserves	No Findings			

**EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES (EOHLC)  
Staff Certification & Training Rating**

LHA Name	MARBLEHEAD HOUSING AUTHORITY
FYE	Dec 2023
HMS Name	Melanie Loveland-Hale
FMS Name	Todd Lawson

Criteria	Rating
Staff Certification and Training	No Findings

**EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES (EOHLC)**  
**CFA Submission**

LHA Name	MARBLEHEAD HOUSING AUTHORITY
FYE	Dec 2023
HMS Name	Melanie Loveland-Hale
FMS Name	Todd Lawson

CFA Submission (Planning Year)

Rating: Not Applicable

Recommendations: 1. No Recommendations

**EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES (EOHLC)  
PMR Desk Audit Recommendations Report**

LHA Name	MARBLEHEAD HOUSING AUTHORITY
FYE	Dec 2023
HMS Name	Melanie Loveland-Hale
FMS Name	Todd Lawson

**Occupancy**

Rating All: No Findings  
Rating 667: No Findings  
Rating 705: No Findings  
Rating 200: No Findings

1. No Recommendations

**Tenant Accounts Receivable (TAR)**

Rating All: Operational Guidance  
Rating 667: No Findings  
Rating 705: Operational Guidance  
Rating 200: Corrective Action

1. No Recommendations

**Board Member Training**

Rating: Operational Guidance

1. Provide computer guidance as needed to help board members complete the training.
2. Please remind board members of the necessity of completing the online training.

**Certifications and Reporting Submissions**

Rating: No Findings

1. No Recommendations

**Annual Plan Submission**

Rating: No Findings

1. No Recommendations

**Adjusted Net Income/Revenue**

Rating: No Findings

**Revenue**

1. No Recommendations

**Expense**

**Salaries**

1. No Recommendations

**Legal**

1. No Recommendations

**Utilities**

1. No Recommendations

**Maintenance**

1. No Recommendations

**Other**

1. No Recommendations

**Operating Reserve**

Rating: No Findings

1. No Recommendations

**EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES (EOHLC)  
CHAMP Close Out Report**

LHA Name	MARBLEHEAD HOUSING AUTHORITY
FYE	Dec 2023
HMS Name	Melanie Loveland-Hale
FMS Name	Todd Lawson

**CHAMP Criteria 1a**

Rating: No Findings

Recommendations: 1. No Recommendations

**CHAMP Criteria 1b**

Rating: Corrective Action

Recommendations: 1. Prioritize the intake of CHAMP Paper Applications to ensure that all CHAMP Paper Applications are date and timestamped.  
2. Prioritize the data entry of CHAMP Paper Applications to ensure that all CHAMP Paper Applications are entered into CHAMP accurately.  
3. Ensure that all paper applications are uploaded into CHAMP.

**CHAMP Criteria 1c**

Rating: Corrective Action

Recommendations: 1. Prioritize CHAMP Paper Application data entry to ensure that you LHA increases the number of CHAMP Paper Applications that entered within 15 calendar days. At least 90% of CHAMP Paper Applications must be entered into CHAMP within 15 calendar days of the date/timestamp.  
2. Prioritize CHAMP Paper Application data entry to ensure that your LHA reduces the number of CHAMP Paper Applications entered more than 30 days from receipt. No more than 2% of CHAMP Paper Applications can be entered more than 30 days after date/timestamp.

**CHAMP Criteria 2a**

Rating: Corrective Action

Recommendations: 1. Ensure that all vacancies are recorded in the EOHLC Housing Apps Vacancy Reporting System within 30 days of the vacancy date.  
2. Establish reoccurring calendars reminders to help ensure vacancy data is entered into the EOHLC Housing Apps Vacancy Reporting System within 30 days.

**CHAMP Criteria 2b**

Rating: Corrective Action

Recommendations: 1. Ensure that all unit offer data is correctly entered into the EOHLC Housing Apps Vacancy Reporting System (Including Application ID, List Pull ID, Applicant Priority/Preference, and Lease Start date)

**CHAMP Criteria 3a**

Rating: No Findings

Recommendations: 1. No Recommendations

**CHAMP Criteria 3b (Planning Year)**

Rating: Not Applicable

Recommendations: 1. No Recommendations

**CHAMP Criteria 3c (Planning Year)**

Rating: Not Applicable

Recommendations: 1. No Recommendations

**EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES (EOHLC)  
PMR Physical Condition Report**

**For any questions on your FMS PMR Ratings, please contact your FMS.**

LHA Name	MARBLEHEAD HOUSING AUTHORITY
FYE	Dec 2023
HMS Name	Melanie Loveland-Hale
FMS Name	Todd Lawson

**Criteria 1: 100% of units inspected during FYE under review**

Rating: No Findings

Recommendations: 1. No Recommendations

**Criteria 2: Unit inspection Reports create, track, and report Work Orders for inspection repairs, and Work Orders are completed within 30 days or added to DM/CIP**

Rating: No Findings

Recommendations: 1. No Recommendations

**Criteria 3: Unit Inspection Reports accurately reflect necessary repairs**

Rating: No Findings

Recommendations: 1. No Recommendations

**Criteria 4: Work Orders created for every vacancy and completed within 30 days (or waiver requested)**

Rating: No Findings

Recommendations: 1. No Recommendations

**Criteria 5: Vacancy Turnover Work Orders accurately reflect necessary repairs**

Rating: No Findings

Recommendations: 1. No Recommendations

**Criteria 6: LHA Preventive Maintenance Plan accurately reflects all necessary work to maximize life of LHA components**

Rating: No Findings

Recommendations: 1. No Recommendations

**Criteria 7: All emergency work orders are created, tracked, reported and completed within 48 hours**

Rating: No Findings

Recommendations: 1. No Recommendations

**Criteria 8: All requested work orders are created, tracked, reported and completed within 14 days or added to DM/CIP**

Rating: No Findings

Recommendations: 1. No Recommendations

#### **Health & Safety Deficiencies**

Inspection reports were provided to the LHA at the time of the EOHLIC site visit. Health and safety deficiencies were identified during the PMR Inspection. These items must be completed or initiated within 48 hours. Following completion of these health and safety deficiencies, the Executive Director must login to the FMS software application and certify, by electronic signature, that all health and safety deficiencies have been completed. Please contact your assigned FMS for further assistance.

## Executive Office of Housing and Livable Communities (EOHLC)

### PMR Desk Audit Ratings Summary Unpublished Off-Year PMR Record

For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority

Housing Authority	SALEM HOUSING AUTHORITY
Fiscal Year Ending	Sep 2024
Housing Management Specialist	Melanie Loveland-Hale
Facilities Management Specialist	Todd Lawson

Criteria	Score/Rating			
	Management			
	<b>c.667</b>	<b>c.705</b>	<b>c.200</b>	<b>Cumulative</b>
Occupancy Rate	No Findings	No Findings	No Findings	No Findings
	<b>c.667</b>	<b>c.705</b>	<b>c.200</b>	<b>Cumulative</b>
Tenant Accounts Receivable (TAR)	No Findings	No Findings	No Findings	No Findings
Board Member Training	Corrective Action			
Certifications and Reporting Submissions	No Findings			
Annual Plan	No Findings			
	<b>Financial</b>			
Adjusted Net Income	No Findings			
Operating Reserves	No Findings			