



Commonwealth of Massachusetts
**DEPARTMENT OF HOUSING &
COMMUNITY DEVELOPMENT**

Charles D. Baker, Governor ♦ Karyn E. Polito, Lt. Governor ♦ Chrystal Kornegay, Undersecretary

Public Housing Notice 2016-10

MEMORANDUM

TO: Local Housing Authority Executive Directors

FROM: Sarah Glassman, Associate Director,
Division of Public Housing & Rental Assistance

RE: Clarification of Agreed Upon Procedures (AUP) Financial Review: Legislative-Mandate In Accordance with Chapter 235 "An Act Relative to Local Housing Authorities"

DATE: May 9, 2016

Thanks to everyone involved with the launch of the AUP for the fiscal year-end 2015. We acknowledge that with the launch of a new program, there are always a fair share of obstacles and challenges. We appreciate the patience and all the contributions our AUP partners have made in helping us to improve this program, so again thank you.

In the course of reviewing the AUPs completed to date, there was a lack of consistency in terms of how procedures were being conducted and how ratings were being assigned. In order to improve consistency and clarity around the AUP, we revised the program to more accurately reflect the objectives and goals. The criteria to be reviewed, the steps to be taken and the process to assign ratings were all revised to develop a fair and consistent program that will assist the Department of Housing and Community Development (DHCD) in assessing the operational procedures and financial management of LHAs. The data collected from this program will help to identify trends in operations and the need for technical support and policy development.

AUP Reporting Tool (New)

We developed a new AUP reporting tool for use by the Certified Public Accounting (CPA) firms. (See Addendum A, AUP Reporting Tool.) The AUP tool provides clarity around the procedures by spelling out step-by-step the actions to be taken by the CPA firm and removes ambiguous language in the procedures. There are eight (8) criteria sections for review.

Criteria Sections

- A. Rent Collection *(4 lettered categories)*
- B. Payroll/Fringe Benefits *(3 lettered categories)*
- C. Accounts Payable/Disbursements *(4 lettered categories)*
- D. Inventory/Fixed Assets *(3 lettered categories)*
- E. Procurement/Public Bidding for Goods and Services *(4 lettered categories)*
- F. Cash Management and Investment Practices *(2 lettered categories)*
- G. Operating Subsidy *(3 lettered categories)*
- H. Annual Rent Calculation and Compliance *(4 lettered categories)*

For each criteria section, there are lettered categories, as noted above. For example, under rent collection, there are four lettered categories A, B, C and D. Under each lettered category there are step-by-step procedures which are numbered. As the CPA firm conducts each step, they will fill in the drop down menu with either an “E” if there is an exception or a “NE” if there is no exception. (See Addendum A, AUP Reporting Tool.)

If an “E” is found in any of the numbered procedures for a lettered category, the AUP excel tool will automatically note “Exception Found” for that category, otherwise it will say “No Exception Found.” When the CPA finishes the numbered procedures for a criteria section, the AUP excel tool will automatically calculate the number of category exceptions and the rating for that criteria.

Sample Sizes

Throughout the AUP, samples to be examined for various procedures are based on the size of the Local Housing Authority (LHA). The following table below details the size of the LHA.

<u>LHA Size</u>	<u>State Units</u>
Small LHA	1-199
Medium LHA	200-499
Large LHA	500-999
Very Large LHA	1,000 or more

All sample sizes given are “up to” samples; meaning if the sample size for a large LHA is 15 and the CPA firm cannot find more than a sample of 10; the procedure will be conducted with a sample of just 10. In order to maintain consistency and fairness in drawing samples across all LHAs, the CPA firm will only draw the sample size indicated; the firm will not draw further samples even if an exception is found.

In drawing samples, the CPA firms will make every effort to draw one sample if possible from each property manager (if applicable).

Ratings (“No Findings,” “Operational Guidance” or “Corrective Action”)

The ratings for each criteria section are now based on the number of exceptions found in each lettered category, rather than assigning relative importance to exceptions. This will remove the subjectivity in assigning ratings.

How Ratings Are Calculated

Criteria Sections	Number of Category Exceptions		
A. Rent Collection	0 - No Findings	1 to 2 - Operational Guidance	3+ - Corrective Action
B. Payroll/Fringe Benefits	0 - No Findings	1 to 2 - Operational Guidance	3+ - Corrective Action
C. Accounts Payable/Disbursements	0 - No Findings	1 to 2 - Operational Guidance	3+ - Corrective Action
D. Inventory/Fixed Assets	0 - No Findings	1 to 2 - Operational Guidance	3+ - Corrective Action
E. Procurement/Public Bidding for Goods and Services	0 - No Findings	1 - Operational Guidance	2+ - Corrective Action
F. Cash Management and Investment Practices	0 - No Findings	1 - Operational Guidance	2+ - Corrective Action
G. Operating Subsidy	0 - No Findings	1 - Operational Guidance	2+ - Corrective Action
H. Annual Rent Calculation and Compliance	0 - No Findings	1 to 2 - Operational Guidance	3+ - Corrective Action

Note: Ratings will be calculated automatically by the AUP Tool; however, CPA firms are responsible for ensuring the accuracy of the ratings per the table above.

Internal Control Recommendations

The internal controls are divided into both financial and operational recommendations. We believe our efforts to improve clarity around the procedures will help to improve consistency of recommendations. The CPA firms may recommend that a financial procedure needs improvement; however they will not recommend documentation of a policy, other than the following four (4) policies that are required by statutes, regulations or guidelines:

- 1) Rent Collection Policy
- 2) Personnel Policy
- 3) Capitalization Policy
- 4) Procurement Policy

AUP Reporting Process

LHAs: Expect to receive a PDF version of the AUP report from your CPA firm once their visit is complete. Please fill out response to each criteria in the report and send it back to your CPA firm. Then expect to receive a PDF finished report from your CPA firm, which includes your response.

CPAs: Once you have sent the AUP report to LHA for their response and you have incorporated the LHA's response into the AUP report, please email the AUP report to DHCD. Please include **BOTH a PDF of the final AUP reporting tool, as well as an excel version. Do not mail a hard copy.**

Please send AUPs as you complete them to the attention of Mary Curry at Mary.Curry@MassMail.State.MA.US.

AUP Recall

DHCD received many of the AUP reports for fiscal year-ends (FYE) 6/30/2015 and 9/30/2015, along with several from FYE 12/31/2015. While content is accurate, the procedures followed, format and scoring methodology differed across firms. Therefore, DHCD is recalling all AUPs completed to date.

What to Expect: LHAs with completed AUPs for FYEs 6/30/15 and 9/30/15:

- This PHN recalls all AUPs completed to date for FYE 6/30/15 and 9/30/15. LHAs: If you have received a completed AUP report, please disregard the report.
- DHCD will work with your CPA firm to re-issue the AUP back to you, in “draft” form, once it is completed.
- The re-issued draft AUP report will not be published.
- The re-issued draft AUP report will not be included as part of the “planning year” (defined in next section). This means these LHAs will possibly undergo two AUPs before “publishing.”
- While the re-issued draft AUP report will not be published, it contains valuable information. LHAs should still address any issues in the re-issued draft AUP report.

What to Expect: LHAs not under AUP contract for FYEs 6/30/15 and 9/30/15:

- If you have not executed a contract for an AUP for FYE 6/30/15 or 9/30/15, do not. These LHAs will not have an AUP for the FY15. You may move forward and contract for the “planning year” (defined in next section), 6/30/16 or 9/30/16.

What to Expect: LHAs under AUP contract but AUP has not been completed for FYEs 6/30/15 and 9/30/15:

- These LHAs should not move forward with an AUP for FYE 6/30/15 or 9/30/15. Instead, LHAs should roll the contract over to the “planning year” (defined in next section), 6/30/16 or 9/30/16; expect to hear from your CPA firm.

What to Expect: LHAs with completed AUPs for FYE 12/31/15

- This PHN recalls all AUPs completed to date for 12/31/15. LHAs: If you have received a completed AUP report, please disregard the report.
- DHCD will work with your CPA firm to re-issue the AUP back to you, in “draft” form, once it is completed.
- The re-issued draft AUP report will not be published.
- The re-issued draft AUP report will be included as part of the “planning year” (defined in next section).
- While the re-issued draft AUP report will not be published, it contains valuable information. LHAs should still address any issues in the re-issued draft AUP report and DHCD will work to advise and provide support.

Schedule Going Forward

1st Year of AUP: “Planning Year”

Through discussions and meetings with key stakeholders, LHAs, executive directors and MassNAHRO, as well as the CPA firms, we agreed to utilize the first year of the AUP as a “planning

year,” and therefore will not publish the results or documents. All AUP reports will be issued in draft form.

The “planning year” will be for the following fiscal year-ends:

- 12/31/2015
- 3/31/2016
- 6/30/2016
- 9/30/2016

AUPs completed during “Planning Year”:

- Will not be published; will be issued in draft form.
- Follow-up will still occur: LHAs should still address any issues that were noted in AUP and DHCD will work to advise and provide support. While DHCD will not post the results, we will utilize this first year as a baseline/planning year. It is important to note that if information comes back to DHCD through this process that is alarming we still need to “use” the data in an effective way, which may mean taking some level of action. That action will be thoughtful and purposeful, and not careless.
- AUP Report Due Date to DHCD: Nine months from LHA FYE.
- CPA firms should forward AUPs to LHAs for their response on a rolling basis (as they are completed), but the last cohort of LHAs for each FYE to have their AUP conducted should receive a month to respond before the final reports are due to DHCD. So for example, while the 12/31/15 FYEs are due to DHCD at the latest by 9/30/16; the deadline for the CPA firms to send the AUPs to the last cohort of LHAs for that FYE is 8/31/16.
- CPA firms should send AUP reports to DHCD as they are completed; CPA firms should not wait to send all AUP reports at once on deadline date.

LHA FYE	YE Reports Due	AUP to LHA (for Response)	AUP Report Due to DHCD & LHA
12/31/15	2/15/16	8/31/16	9/30/16
3/31/16	5/15/16	11/30/16	12/31/16
6/30/16	8/15/16	2/28/17	3/31/17
9/30/16	11/15/16	5/31/17	6/30/17

“Publishing Year” - 2nd Year and Going Forward for AUP

Starting in the second year and going forward, AUPs will be published per Chapter. 235, which states, “The report, agreed upon procedures for review of housing authority financial records and the annual plan, shall be made available to the public on the department’s website, as well as the housing authority’s website required under section 26D.”

AUPs completed during “Publishing Year” and going forward:

- Will Be Published on LHA’s website and DHCD’s website. The published version will include the LHA’s response.
- AUP Report Due Date to DHCD: Eight months from LHA FYE.*

- CPA firms should send AUP reports to DHCD as they are completed; CPA firms should not wait to send all AUP reports at once on deadline date.

LHA FYE	YE Reports Due	AUP to LHA (for Response)	AUP Report Due to DHCD & LHA
12/31/16	2/15/17	7/31/17	8/31/17
3/31/17	5/15/17	10/31/17	11/30/17
6/30/17	8/15/17	1/31/18	2/28/18
9/30/17	11/15/17	4/30/18	5/31/18

*Due to a variety of reform related program launch dates, the timeline between the FYE and when the AUP reports are due to DHCD will need to shorten to eight months.

We appreciate you working in partnership with us to implement the AUP financial review program.

Please reach out with any questions to Laura Taylor at Laura.Taylor@State.Ma.Us or Gretchen Haupt at Gretchen.Haupt@State.Ma.Us.

Housing Authority:

Fiscal Year End (FYE):
Date AUP Conducted:
Executive Director:
CPA:
CPA Phone:

A. Rent Collection / Tenant Accounts Receivable / Account Write-Offs

Number of Category Exceptions: 0 Category Rating: No Findings

<p>A. Rent Collection – Walk-through of sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of individual rent receipts to ensure all the following steps are being executed.</p> <ol style="list-style-type: none"> 1. Log of rent collected is complete, accurate and includes all necessary information. 2. Post-dated checks for current amount due is not accepted payment by LHA. 3. Trace amounts from receipt log to deposit slip for bank, and attach summary of log with deposit slip. Cash is deposited daily per DHCD guidelines (per Accounting Manual Sec. 8, p. 3). Except IF: LHA has only one administrative employee who deposits cash at least weekly. 4. Reconcile tenant ledger with receipt log, bank deposit and General Ledger. 5. What is on General Ledger matches bank statement (bank reconciliation) and Operating Statement and Balance Sheet (51-1 and 51-2 respectively). 	<p align="center">No Exception Found</p>
<p>B. Rent Collection – Segregation of Duties</p> <ol style="list-style-type: none"> 1. Document and evaluate internal controls and segregation of duties for steps 1 to 5 above. For LHAs with only one administrative employee: if sufficient internal controls and segregation of duties are not in place, there are mitigating controls in place, such as reporting the frequency/amount of credit adjustments to the board or fee accountant. 	<p align="center">No Exception Found</p>
<p>C. Rent Collection – Tenant Accounts Receivables (TAR)</p> <ol style="list-style-type: none"> 1. Aging of Tenant Accounts Receivable is matched to the General Ledger and to the Balance Sheet TAR (51-2). 2. Draw a sample of uncollected TAR accounts (Small - 3, Med - 5, Large - 7, Very Large - 9). Rent Collection is in compliance with LHA rent collection policy (per Contract for Financial Assistance (CFA) and Management Plan IIIC). 	<p align="center">No Exception Found</p>
<p>D. Account Write-Offs – Walk-through uncollected rent that was written-off. If no write-offs can be found, please select N/A option from drop down for both steps 1 and 2.</p> <ol style="list-style-type: none"> 1. Obtain detail of write-offs and verify that write-offs were aged in accordance with DHCD policy. 2. Documentation of Board approval to write-off account (board approval of write-off required per budget guidelines for Acct #4570 - Collection Loss). 	<p align="center">No Exception Found</p>

Exceptions Noted:

Internal Control Recommendation:

Authority's Response:

Housing Authority:	
B. Payroll/Fringe Benefits	
Number of Category Exceptions:	0 Category Rating: No Findings
A. Wage Reconciliation	No Exception Found
<ul style="list-style-type: none"> 1. Verify analytically (not to exact amount) that FYE-end wages gross payroll reported on the LHA's General Ledger for all programs and all employees matches actual wage amounts reported on Forms 941 and WR-1 (state and federal filings). 2. Look at approved budget <i>Schedule of All Salaries and Positions "Report"</i> in HAFIS and identify five highest paid salaries from all funding sources. Verify analytically (not to exact amount) that it matches the amount reported at FYE on the Schedule of Positions and Compensation form (LHA should have a copy on file; DHCD refers to this as the Top 5 form). Verify the amount reported on the Schedule of Positions and Compensation (Top 5) form matches the amount reported on Forms 941 and WR-1. 	
B. Select a Single Pay Period:	No Exception Found
<ul style="list-style-type: none"> 1. Trace timesheets/timecards to the payroll register. 2. Test for completeness and accuracy. 3. Proper controls and approvals are in place, i.e. employees sign timesheets, the Executive Director signs off on employee timesheets and the Board signs off on the Executive Director's timesheet. 	
C. Obtain a compensated absences liability schedule:	No Exception Found
<ul style="list-style-type: none"> 1. Test for consistency with personnel policy (personnel policy required per Contract for Financial Assistance (CFA) and Management Plan IIa2) and reconcile to Balance Sheet (51-2) and General Ledger. Verify analytically future liabilities for employee benefits (particularly GASB 45 and GASB 68) are properly reflected on Operating Statement (51-1) and Balance Sheet (51-2). 2. Proper controls and approvals are in place, i.e. Executive Director approves compensated absences, Board is approving the Executive Director's compensated absences. 3. Compensated absences should be tracked apart from the timesheets, and verification with timesheets should be performed. 4. Accrued and Accumulated leave time matches. Time is accruing as it should. 	
Exceptions Noted:	
Internal Control Recommendation:	
Authority's Response:	

Housing Authority:	
C. Accounts Payable/Disbursements	
Number of Category Exceptions:	Category Rating: No Findings
A. Select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of operating expenditures. 1. Approval and Segregation of Duties 2. Accuracy 3. Supporting Documentation 4. Allowability 5. Allocation 6. Classification	No Exception Found
B. Select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of capital expenditures. If no capital expenditures can be found, please select N/A option from drop down for <u>all</u> steps 1 to 6. 1. Approval and Segregation of Duties 2. Accuracy 3. Supporting Documentation 4. Allowability 5. Allocation 6. Classification	No Exception Found
C. Select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of credit card/debit card statements. If no credit/debit expenditures can be found, please select N/A option from drop down for <u>all</u> steps 1 to 8. 1. Approval and Segregation of Duties 2. Accuracy 3. Supporting Documentation 4. Allowability 5. Allocation 6. Classification 7. No Sales Tax Paid 8. Card is in Housing Authority name; not Executive Director (or any other staff member) name.	No Exception Found
D. Select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of employee reimbursements (include at least one travel reimbursement). 1. Approval and Segregation of Duties 2. Accuracy 3. Supporting Documentation 4. Allowability 5. Allocation 6. Classification	No Exception Found
Exceptions Noted:	
Internal Control Recommendation:	
Authority's Response:	

Housing Authority:	
D. Inventory (Fixed Assets)	
Number of Category Exceptions:	Category Rating: No Findings
A. Obtain a copy of the depreciation schedules/fixed asset listing: 1. Inventory listing includes all necessary information, including a tag with LHA-assigned number. 2. Depreciation schedule/fixed asset listing includes all necessary information, including make/model/year of all vehicles. 3. Items on depreciation schedule/fixed asset listing are being accurately depreciated. 4. Reconcile depreciation schedule/fixed asset listing to Form 51-1 (Operating Statement) and General Ledger and evaluate for completeness and sufficiency of detail. 5. Verify analytically that items listed still exist and are in possession of LHA. 6. Assets are appropriately allocated between Federal and State on General Ledger, Operating Statement (51-1), and depreciated according to which funds were used for purchase.	No Exception Found
B. Capitalization Policy 1. Verify capitalization policy is within state established limits (per Accounting Manual, Sec. 16, p.3).	No Exception Found
C. Vehicles 1. Confirm vehicles are listed on fixed asset listing, and trace vehicles listing to insurance policies.	No Exception Found
Exceptions Noted:	
Internal Control Recommendation:	
Authority's Response:	

Housing Authority:	
E. Procurement/Public Bidding for Goods and Services	
Number of Category Exceptions: 0	Category Rating: No Findings
<p>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 \$35,000 and one procurement valuing \$35,000 or more (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.</p>	
A. Competitive Procurement When Required	No Exception Found
<ol style="list-style-type: none"> Verify that sampled purchases for goods and services that should have been competitively procured as defined per MGL c. 30B were competitively procured. 	
B. Known procurements valuing \$10,000 up to \$35,000 (for goods and services for MGL c. 30B only). If no procurement can be found valuing \$10,000 up to \$35,000, please select N/A option from drop down for each step 1 - 7 below.	No Exception Found
<ol style="list-style-type: none"> Proper selection based on MGL c.30B s.5 IFB requirements. Documentation of at least 3 quotes received, including names, addresses, date and amount. Contract is DHCD-approved template or developed by LHA (not a vendor contract). Contract was for not more than 3 years unless majority board vote allowed it to be longer. Board vote is documented approving contract. Contract did not go through automatic renewals unless renewals were part of the original procurement. LHA Procurement Policy exists (per Accounting Manual Sec. 16, p.2) and is compliant with MGL c. 30B elements mentioned in 1 to 6 above. 	
C. Known procurements valuing \$35,000 or more (for goods and services for MGL c. 30B only). If no procurement can be found valuing \$35,000 or more, please select N/A option from drop down for each step 1 - 8 below.	No Exception Found
<ol style="list-style-type: none"> Proper selection based on MGL c.30B s.5 IFB requirements or MGL c.30B s.6 RFP requirements. Documentation of Newspaper advertisement two week prior to bidding process. If contract was for over \$100K, it was advertised in the Goods & Services Bulletin. If IFB, contract award went to lowest bidder. If RFP, contract went to lowest bidder or letter explaining why went with another bidder. Contract is DHCD-approved template or developed by LHA (not a vendor contract). Board vote is documented approving contract. Contract did not go through automatic renewals unless renewals were part of the original procurement. LHA Procurement Policy exists (Accounting Manual Sec. 16, p.2) and is compliant with MGL c. 30B elements mentioned in 1 to 7 above. 	
D. Obtain a copy of the contract register and verify:	No Exception Found
<ol style="list-style-type: none"> Contract register exists and includes all modernization contracts (per Accounting Manual, Sec. 6, p.12). Note: we will require goods and services contracts to be documented on the contract register in the future. For each contract, it 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. Evaluate for completeness by analyzing the cash disbursements journal against the contract register. 	
Exceptions Noted:	
Internal Control Recommendation:	
Authority's Response:	

Housing Authority:	
F. Cash Management and Investment Practices	
Number of Category Exceptions:	0
Category Rating:	No Findings
A. Pull a mid-year and year-end bank statements:	No Exception Found
1. Test the monthly bank reconciliation to ensure that the following two match: General Ledger and bank statements (exclude deposits of rent collected as this was covered earlier). 2. Checks that have been issued and marked on General Ledger but have not been cashed (not on bank statement), known as checks in transit are identified as a part of the reconciliation process.	
B. Bank and Investment Accounts	No Exception Found
1. Verify that banking and investment accounts are properly insured or collateralized (per Accounting Manual Sec. 16, p.7)	
Exceptions Noted:	
Internal Control Recommendation:	
Authority's Response:	

Housing Authority:	
G. Operating Subsidy	
Number of Category Exceptions: 0 Category Rating: No Findings	
A. Obtain copy of DHCD-approved budget exemptions. If no DHCD-approved exemptions, please select N/A option from drop down for step 1 below. 1. Compare DHCD-approved budget exemptions for direct reimbursement (as found in the ANUEL & Subsidy Worksheet - Section 8) to LHA record of actual expenses to the General Ledger.	No Exception Found
B. Revenue Reconciliation 1. Reconcile revenue to the General Ledger. Compare revenue reported in Accounts #3110, #3190, #3610 and #3690 in the Operating Statement (51-1) to the General Ledger to the amounts reported in the ANUEL & Subsidy Worksheet.	No Exception Found
C. Utility Reconciliation 1. Reconcile utilities to the General Ledger. Compare utilities reported in Account #4300 on the Operating Statement (51-1) to the General Ledger to the amounts reported in the ANUEL & Subsidy Worksheet.	No Exception Found
<i>Exceptions Noted:</i>	
<i>Internal Control Recommendation:</i>	
<i>Authority's Response:</i>	

Housing Authority:	
H. Annual Rent Calculation and Compliance	
Number of Category Exceptions: 0	Category Rating: No Findings
To conduct B through D below, select a sample (Small LHA - 5, Medium LHA - 10, Large LHA - 15, Very Large LHA - 20) of tenant files (from programs 200, 667, 705 and MRVP); if the LHA has multiple property managers, at least one file should be selected per manager.	
A. Obtain the rent roll and HAP roll: 1. Verify analytically the completeness of the resident population. (Rent roll and HAP roll support what is reported on Operating Statement Form 51-1).	No Exception Found
B. Timeliness of Annual Rent Calculation 1. Verify timeliness of annual rent redetermination (occurs one year from move-in date or last annual recertification). Except IF: LHA can produce DHCD waiver for Chapter 667 annual rent redetermination requirement and has done rent redetermination once within 2 years of move-in date or last annual recertification).	No Exception Found
C. Accuracy of Rent Calculation 1. Test rent calculation for proper verification of income, expenses and deductions. 2. Verify family composition for allowance purposes. 3. Documentation of income, exclusions from income, and deductions.	No Exception Found
D. Timeliness of Notifications Regarding Rent Changes 1. Verify notification of rent redetermination sent at least 60 days prior to effective date (see 760 CMR 6.04 (4)(b)). 2. Verify Notice of Rent Change sent no less than 14 days prior to effective date (see 760 CMR 6.04 (4)(e)). 3. Verify timeliness and proper execution of Lease Addendum (see 760 CMR 6.06 (5)(q)).	No Exception Found
Exceptions Noted:	
Internal Control Recommendation:	
Authority's Response:	