



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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BOSTON, MASSACHUSETTS 02108

A. JOSEPH DeNUCCI
AUDITOR

TEL. (617) 727-6200

2010-0760-3R

Mr. Antonio Gomes, Chairperson
Plymouth Housing Authority
29 Allerton Street
Plymouth, Massachusetts 02360

May 27, 2010

Dear Mr. Gomes:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Plymouth Housing Authority for the period January 1, 2009 to March 31, 2010. The objectives of our audit were to conduct a review of certain federal stimulus funds received and expended by the Plymouth Housing Authority and to review the management control system for measuring, reporting, and monitoring the effectiveness of its programs and to evaluate compliance with laws, rules, and regulations applicable to the American Recovery and Reinvestment Act (ARRA).

The Plymouth Housing Authority was awarded an ARRA grant for capital improvements in the amount of \$174,206 specifically for window/patio door replacement at its High Cliff Senior Housing Development. As of March 31, 2010 the Plymouth Housing Authority had expended the full amount of the grant and was in the process of closing out the grant.

Our audit was conducted in accordance with applicable generally accepted government auditing standards for performance audits and, accordingly, included such audit tests and procedures, as we considered necessary.

To achieve our audit objectives, we reviewed the following:

- Federal stimulus funds awarded to the Authority
- Administrative expenses charged to the ARRA grant award to determine whether funds were expended for intended purposes and were reasonable

- Internal control procedures developed and utilized by the Authority to ensure accountability for the administration and expenditure of ARRA funds
- Procedures for making payments to contractors to verify compliance with established rules and regulations
- Cash-management and drawdown procedures to determine whether the Authority complied with ARRA requirements
- Site inspections to determine whether the work was completed
- Procedures for evaluating the programmatic impact of ARRA funds received
- Verification of whether the Authority has applied for, or plans to receive additional ARRA funds in the future

Our tests in the above-mentioned areas disclosed no material weaknesses. Based on our review, we have concluded that during the 15-month period ended March 31, 2010, the Plymouth Housing Authority maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Joseph DeNucci". The signature is written in a cursive, flowing style.

A. JOSEPH DeNUCCI
Auditor of the Commonwealth

cc: Ms. Joan Pimental, Executive Director