



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued April 21, 2011

Southwick Housing Authority

For the period July 1, 2008 through March 31, 2010



TABLE OF CONTENTS/EXECUTIVE SUMMARY

INTRODUCTION

1

The Southwick Housing Authority was established in 1970 pursuant to Chapter 121B of the Massachusetts General Laws as a state-aided housing project composed of 48 elderly (Chapter 667), six family (Chapter 705), and two special needs (Chapter 689) housing units located within Southwick. In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Authority for the period July 1, 2008 to March 31, 2010. The objectives of our audit were to review and analyze the Authority's management controls and practices over certain areas and functions for the purpose of determining their adequacy and review its compliance with laws, rules, and regulations. We also conducted a follow-up review of the Authority's progress in addressing the issues noted in our prior audit report (No. 2006-0783-3A).

Based on our review, we have concluded that, except for the issues addressed in the Audit Results section of this report, during the 21-month period ended March 31, 2010, the Authority maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

AUDIT RESULTS

3

1. PRIOR AUDIT RESULTS UNRESOLVED

3

Our prior audit of the Authority disclosed (a) violations of Chapter II of the State Sanitary Code and (b) that vacant units were not reoccupied in a timely manner. Our follow-up review revealed that although the Authority had taken steps to address these issues, further action is needed, as discussed below:

a. Violations of Chapter II of the State Sanitary Code

3

During our prior audit, we inspected seven of the 54 units managed by the Authority and documented 32 violations of Chapter II of the State Sanitary Code, including a cracked front door, peeling exterior paint, a damaged ceiling, faulty bathroom plumbing, an improperly ventilated dryer, cracked drywall, torn window screens, and other health and safety hazards. Our follow-up review revealed that the Authority had corrected 24 of the 32 State Sanitary Code violations noted but had not taken any action to remedy the other eight violations. Moreover, as part of our follow-up review, we inspected the same seven units as well as five other units, which revealed 14 additional violations of the State Sanitary Code. In response to our audit, the Authority stated that it is working to remedy all 24 violations of the State Sanitary Code. In addition, the Authority stated that it will be utilizing formula funding monies as allowed by the Department of Housing and Community Development (DHCD) to correct the violations.

b. Vacant Units Not Reoccupied in a Timely Manner **3**

DHCD's Property Maintenance Guide indicates that housing units should be reoccupied within 21 working days after the previous tenant has vacated. However, our prior audit revealed that the Authority's average turnaround time for vacant units was 45 days. Our follow-up review revealed that the Authority's average turnaround time had increased to approximately 51 days. In its response, the Authority stated its new Executive Director will be addressing the matter with maintenance personnel. In addition, the Authority stated that since maintenance hours were increased from 20 to 40 hours per week, it can project a timely turn around barring any unforeseen circumstances.

2. PRIOR AUDIT RESULT RESOLVED - ANNUAL UNIT INSPECTION MAINTENANCE ISSUES **4**

DHCD's Property Maintenance Guide requires that housing authorities inspect housing units annually and upon each vacancy to ensure that every dwelling unit conforms to the minimum standards for safe, decent, and sanitary housing as set forth in Chapter II of the State Sanitary Code. Our prior audit found that the Authority did not take corrective action to repair certain problems that were noted during its annual unit inspections. Specifically, seven of the 23 maintenance problems found by the Authority during unit inspections remained outstanding as of the close of our prior audit's field work.

Our follow-up review indicated that this issue had been adequately resolved. Specifically, our test of 29 work orders that the Authority had prepared following its fiscal year 2010 unit inspections revealed that each work order tested was completed by the Authority's maintenance mechanic in a timely manner.

3. INTERNAL CONTROLS OVER LOCAL TENANT ORGANIZATION ACTIVITIES NEED IMPROVEMENT **5**

Our review found that the Authority needs to improve its administrative and fiscal controls over its Local Tenant Organization (LTO). Specifically, we found that the Authority did not maintain copies of the rules or bylaws under which the LTO operates and provided state funding to the LTO without the benefit of approved budgets or specific payment vouchers required by DHCD. In addition, we found that the funding provided by the Authority exceeded by \$954 the limits established by state regulations and that the LTO utilized \$2,344 in state funds for unallowable purposes, including holiday and retirement parties, social functions, and cash contributions to outside organizations. Moreover, we found that the Authority did not accurately report on its financial statements the financial activities (receipts and disbursements) of the LTO. In its response, the Authority identified specific steps it plans to take to correct these issues, including (a) providing tenants with a copy of the applicable DHCD regulations, (b) scheduling a training session with the LTO, (c) forming a new LTO in accordance with state regulations, (d) funding the new LTO within levels established by DHCD, and (e) reviewing LTO annual expenditures to ensure that state funds are used for allowable purposes. In addition, the Authority stated it will recover from the LTO the \$2,344 in state funds that were utilized for unallowable items during the audit period. Finally, the Authority stated the new Executive Director will review the financial activities that occurred prior to fiscal year 2008.

APPENDIX I	9
State Sanitary Code Violations Noted in Prior Audit Report No. 2006-0783-3A	
APPENDIX II	11
Current State Sanitary Code Violations	

INTRODUCTION

Audit Scope, Objectives, and Methodology

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, the Office of the State Auditor has conducted an audit of certain activities of the Southwick Housing Authority for the period July 1, 2008 through March 31, 2010. The objectives of our audit were to determine the Authority's compliance with applicable laws, rules, and regulations and to review and analyze its management controls and practices over the following areas and functions for the purpose of determining their adequacy: (1) tenant selection; (2) preparation and reoccupation of vacant units; (3) rent determinations; (4) collectability of accounts receivables; (5) site inspections; (6) payroll, travel, and fringe benefits; (7) inventory controls over property and equipment; (8) contract procurement; (9) cash management and investment practices; (10) DHCD-approved budgets versus actual expenditures; (11) modernization awards; (12) operating subsidies; and (13) the Authority's funding of local tenant organizations. In addition, we reviewed the Authority's progress in addressing the issues noted in our prior report.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To achieve our audit objectives, we reviewed the following:

- Tenant-selection procedures to verify that tenants were selected in accordance with Department of Housing and Community Development (DHCD) regulations.
- Vacancy records to determine whether the Authority adhered to DHCD procedures for preparing and filling vacant housing units.
- Annual rent-determination procedures to verify that rents were calculated properly and in accordance with DHCD regulations.
- Accounts receivable procedures to ensure that rent collections were timely and that uncollectible tenant accounts receivable balances were written off properly.

- Site-inspection procedures and records to verify compliance with DHCD inspection requirements and that selected housing units were in safe and sanitary condition.
- Procedures for making payments to employees for salaries, travel, and fringe benefits to verify compliance with established rules and regulations.
- Property and equipment inventory-control procedures to determine whether the Authority properly protected and maintained its resources in compliance with DHCD regulations.
- Contract procurement procedures and records to verify compliance with public bidding laws and DHCD requirements for awarding contracts.
- Cash-management and investment policies and practices to verify that the Authority maximized its interest income and that its deposits were fully insured.
- DHCD-approved operating budgets for the fiscal year in comparison with actual expenditures to determine whether line-item and total amounts by housing program were within budgetary limits and whether required fiscal reports were submitted to DHCD in a complete, accurate, and timely manner.
- Modernization awards to verify that contracts were awarded properly and that funds were received and disbursed in accordance with the contracts and DHCD policies, and to determine the existence of any excess funds.
- Operating subsidies to ensure that DHCD subsidies were recorded as received by the Authority.
- The process of recognizing and funding the Authority's Local Tenant Organization (LTO) under 760 Code of Massachusetts Regulations 6.09.¹
- The Authority's progress in addressing the issues noted in our prior audit report (No. 2006-0783-3A).

Based on our review, we have concluded that, except for the issues addressed in the Audit Results section of this report, during the 21-month period ended March 31, 2010 the Authority maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

¹ During the audit, we identified several issues involving the Authority's administrative and fiscal controls over its LTO. In order to better assess the financial impact of these problems on the Commonwealth, we expanded our audit scope relative to the LTO to include fiscal years 2008, 2009, and 2010.

AUDIT RESULTS

1. PRIOR AUDIT RESULTS UNRESOLVED

Our prior audit of the Southwick Housing Authority (No. 2006-0783-3A), which covered the period July 1, 2003 to June 30, 2005, disclosed (a) violations of Chapter II of the State Sanitary Code and (b) that vacant units were not reoccupied in a timely manner. Our follow-up review revealed that although the Authority had taken steps to address these issues, further action is required, as discussed below:

a. Violations of Chapter II of the State Sanitary Code

During our prior audit, we inspected seven of the 54 units managed by the Authority and documented 32 violations of Chapter II of the State Sanitary Code, including a cracked front door, peeling exterior paint, damaged ceilings, faulty bathroom plumbing, cracked drywall, torn window screens, and other health and safety hazards. Our follow-up review revealed that the Authority had corrected 24 of the 32 State Sanitary Code violations noted but had not taken any action to remedy the remaining eight violations. During the current audit period, the Authority expensed \$566,184 in modernization monies received from the Department of Housing and Community Development (DHCD) to correct specific violations noted in our prior audit report. Appendix I details the 32 State Sanitary Code violations noted in our prior audit report as well as the status of each violation.

In addition, as part of our follow-up review, we inspected the same seven units as well as five additional units (four Chapter 667 units and one Chapter 705 unit). Our inspections revealed 14 additional violations of the State Sanitary Code, including a crumbling driveway, a leaking roof, a damaged kitchen floor, an uncovered vanity light, missing ground fault interrupters, and personal items blocking a unit's mode of egress. As of the completion of our audit field work, the Authority had a total of 22 State Sanitary Code violations that must be corrected in order to resolve this issue. Appendix II describes the specific State Sanitary Code violations noted during our follow-up review.

b. Vacant Units Not Reoccupied in a Timely Manner

The Department of Housing and Community Development's (DHCD) Property Maintenance Guide indicates that housing units should be reoccupied within 21 working days after the

previous tenant has vacated. However, our prior audit revealed that the Authority's average turnaround time for vacant units was 45 days. By not ensuring that vacant units are reoccupied within DHCD's timeframe, the Authority lost the opportunity to earn potential rental income and may have deprived, at least temporarily, needy citizens of subsidized housing.

Our follow-up review indicated that during the current audit period the Authority required, on average, approximately 51 days to reoccupy its vacated units. The increase in the average turnaround time from 45 days to 51 days was primarily due to the poor condition of two family (Chapter 705) units that were vacated during the audit period. In order to make these units habitable, the Authority needed to complete major renovations on each unit, including replacing windows and flooring, installing insulation, making roof repairs, and painting each unit. It took the Authority 372 days to renovate one of the units and 292 days to renovate the other unit. If these two units had been excluded from the calculation, then the Authority's average unit turnaround time would be reduced to 17.5 days during the audit period, well within DHCD's recommended timeframe. As of May 1, 2010, in an attempt to address this issue, the Authority increased its maintenance mechanic's work schedule from 20 to 40 hours per week.

Recommendation

The Authority should utilize its existing resources to correct the State Sanitary Code violations that remained outstanding since our prior audit as well as the additional violations that were detected during our follow-up review, as noted in Appendices I and II, respectively.

Auditee's Response

The remedy of eight violations of the State Sanitary Code plus an additional 14 violations is underway. The Authority will be utilizing formula funding monies as allowed by the Department of Housing and Community Development. As the last fiscal budget did not allow for an increase to the bottom line this funding is needed to complete the violations and complete major renovations. As to the unit turnaround time the new Director will be addressing that with maintenance. Since maintenance hours were increased from 20 to 40 hours per week, we can project a timely turn around barring any unforeseen circumstances.

2. PRIOR AUDIT RESULT RESOLVED – ANNUAL INSPECTION MAINTENANCE ISSUES

DHCD's Property Maintenance Guide, Chapter 3(F), requires that inspections of housing units be conducted annually and upon each vacancy to ensure that every dwelling unit conforms to the minimum standards for safe, decent, and sanitary housing as set forth in Chapter II of the

State Sanitary Code. Our prior audit revealed that the Authority conducted annual inspections of its state housing units and, when applicable, recorded any noted deficiencies. However, our prior audit found that, of the 23 maintenance problems that the Authority identified at that time, seven had not been corrected, including stained carpeting, leaky plumbing, a water-stained ceiling, torn door screens, and a broken stove element.

Our follow-up review indicated that this prior issue had been adequately resolved. Specifically, our test of 29 work orders that the Authority had prepared following its fiscal year 2010 unit inspections revealed that each of the tested work orders were completed by the Authority's maintenance mechanic in a timely manner.

3. INTERNAL CONTROLS OVER LOCAL TENANT ORGANIZATION ACTIVITIES NEED IMPROVEMENT

Our audit found that the Authority needs to improve its administrative and fiscal controls over its Local Tenant Organization (LTO) activities. Specifically, we found that the Authority did not maintain copies of the rules or bylaws under which the LTO operates and provided state funding to the LTO without the benefit of approved budgets or specific payment vouchers required by DHCD. In addition, we found that the funding provided by the Authority exceeded limits established by state regulations and that the LTO utilized the funds for unallowable purposes, including holiday and retirement parties, social functions, and cash contributions to outside organizations. Moreover, we found that the Authority did not accurately report on its financial statements the financial activities (receipts and disbursements) of the LTO. As a result of the Authority's inadequate controls over LTO activities, the LTO incurred \$2,344 in state funds for unallowable purposes during the audit period.

DHCD has promulgated 760 Code of Massachusetts Regulations (CMR) 6.09(2), which requires local housing authorities (LHAs) to encourage and assist public housing tenants and adult household members (residents) to form an LTO. The purpose of an LTO is to represent tenants and residents in dealing with the LHA on matters that affect the rights, status, duties, welfare, or other interests of tenants and their household members. Moreover, DHCD promulgated 760 CMR 6.09(2)(iv), which requires that LTOs be governed by written rules or bylaws, as described below:

(iv) Written Rules or By-Laws. That the association is and will be governed by written rules or by-laws which may be changed only by a majority vote of the residents present at a meeting for

which there has been reasonable advance written notice (prominent posting at all involved developments may suffice) of time, date, and purpose.

During our audit, we requested that the Authority provide us with a copy of the LTO's written rules or bylaws. However, contrary to 760 CMR 6.09(2)(iv), neither the Authority nor the LTO was able to locate a copy of these documents within their records.

In addition, under 760 CMR 6.09(3)(c), DHCD limits the amount of funding that the Authority may provide to an LTO to \$250 annually, as follows:

(c) LTO Funding by the LHA. Upon request the LHA shall fund all LTOs in a city or town at the annual rate of \$3.00 per public housing unit occupied or available for occupancy by residents represented by such LTO(s) or an annual total of \$250.00 for all such LTO(s), whichever is more; provided, however, that the LTO(s) and the LHA may agree to total funding not to exceed \$6.00 per unit so occupied, if the LTO(s) shall have convinced the LHA of a need for additional funds.

However, we found that during our audit period, the Authority provided the LTO an average of \$568 annually, or more than double the amount allowed by DHCD. Although 760 CMR 6.09(3)(c) authorizes LHAs to increase their funding of LTOs when justified, the Authority's files did not contain documentation to justify \$954 in additional funding that it provided to the LTO during the audit period. The table below details the unauthorized funding that the Authority provided to the LTO during the audit period:

<u>Fiscal Year</u>	<u>LTO Funding</u>	<u>Authorized Funding</u>	<u>Unauthorized Funding</u>
2008	\$648	\$250	\$398
2009	648	250	398
2010	<u>408</u>	<u>250</u>	<u>158</u>
Total	<u>\$1,704</u>	<u>\$750</u>	<u>\$954</u>

In addition, we found that the Authority disbursed these funds in a manner contrary to DHCD's Accounting Manual and that the LTO expended its funding for unallowable purposes. Regarding funding requests, DHCD's Accounting Manual specifies that LTOs may request funds either (a) as a direct payment on a scheduled basis, based on its approved budget, provided that the tenant organization agrees to keep detailed financial records of all expenditures; or (b) on the basis of specific vouchers submitted by that organization to the LHA.

We found that the LTO neither prepared an annual budget for the Authority's board to approve nor submitted payment vouchers to the board for reimbursement.

DHCD's Accounting Manual also defines the purposes for which LTOs may expend funds they receive from LHAs, as follows:

These funds will only be provided to the tenant organization for purposes which enable it to carry out its primary function - effective participation in the administration and management of the housing authority. Examples of allowable expenses include: office equipment; special stationery; telephone costs beyond basic service; attendance at relevant conferences; payment of dues to state or national tenant organizations. Ineligible expenses would include: any item or activity prohibited by law; political or religious contributions; recreational or social events; or payments to benefit individual tenants.

However, our audit found that the LTO expended \$2,344 for specifically prohibited items, including holiday and retirement parties totaling \$677, social functions totaling \$795, and cash contributions to outside organizations totaling \$872.

Moreover, we found that the Authority did not accurately report the financial activities of the LTO to DHCD during the audit period. Specifically, the Authority under-reported the LTO's funding by \$732 and under-reported the LTO's expenses by \$1,126. The table below details the variances we found within the Authority's year-end financial statements.

<u>Fiscal Year</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Funding</u>		<u>Expenses</u>	
			<u>Variance</u>	<u>Reported</u>	<u>Actual</u>	<u>Variance</u>
2008	\$324	\$648	\$324	\$324	\$336	\$12
2009	324	648	324	324	300	(24)
2010	324	408	84	324	1,462	1,138
Total	<u>\$972</u>	<u>\$1,704</u>	<u>\$732</u>	<u>\$972</u>	<u>\$2,098</u>	<u>\$1,126</u>

Recommendation

In order to address the issues relative to the LTO, the Authority should:

- Instruct the LTO to prepare and provide a copy of the LTO's rules or bylaws and to take appropriate steps to ensure that the LTO is carrying out its primary function (i.e., effective participation in the administration and management of the Authority);
- Obtain and approve the LTO's annual operating budget or its specific payment vouchers prior to providing any future funding to the organization;
- Establish control procedures to ensure that the LTO receives funding within levels established by DHCD;

- Review the LTO's annual expenditures to ensure that it expends state funds only for allowable purposes;
- Take steps necessary to ensure that the LTO's financial activities are accurately reflected on the Authority's year-end financial statements;
- Recover from the LTO, whose checking and savings account balances as of June 30, 2010, totaled \$3,382, the \$2,344 that was expended on unallowable items during the audit period; and
- Analyze the LTO's financial activities for periods prior to fiscal year 2008 to determine whether the LTO owes any additional funds to the Commonwealth.

Auditee's Response

The Tenant Organization was supported by the Board but was apparently not handled correctly by the Director during this audit period thus creating \$2,300.00 in state funds that were unallowable. The Board was never privy to the Tenant Association By-Laws by the Director or for that matter any information regarding the LTO. In order to correct the issues relative to the LTO the new Director has scheduled a training session with the LTO/Social Club in the month of February. Tenants will be provided with 760 CMR 6.0 regulations. A LTO will start from square one to ensure that the LTO is carrying out its primary functions. If or when a new LTO is approved according to 760 CMR 6.0 by the Board, the Board will ensure that the LTO receives funding within levels established by DHCD, review LTO's annual expenditures to ensure it is being used for allowable purposes and approve any payment vouchers before providing any future funding. The Board will recover from the LTO \$2,344.00 in unallowable items funding during this audit period. The Director will research the financial activities that are available prior to fiscal 2008.

APPENDIX I**State Sanitary Code Violations Noted in Prior Audit Report No. 2006-0783-3A****Depot Court (667-1):**

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>	<u>Repaired</u>
Exterior	Roof has visible defects, including moss growing along the shingles, buckled and cracked roof shingles	105 CMR 410.500	Yes
Apartment 40	Very small worn spot on kitchen counter	105 CMR 410.100	No
Apartment 40	Christmas lights strung from front doorway across living room to bedroom door	105 CMR 410.256	Yes

76 Summer Drive (705-2E):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>	<u>Repaired</u>
Living room	Carpet stained	105 CMR 410.500	No
Bedroom	Extensive water damage due to leaking, deteriorating roof	105 CMR 410.500	No
Kitchen	Faucet leaks	105 CMR 410.351	Yes
Kitchen	Element in stove inoperative	105 CMR 410.351	Yes
Bedroom	Windows do not open	105 CMR 410.500	Yes
Roof	Leaks have seeped inside	105 CMR 410.500	No
Exterior	Paint is peeling	105 CMR 410.500	Yes
Grounds	Filled with refuse	105 CMR 410.602	Yes

2 Babb Road (705-2B):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>	<u>Repaired</u>
Kitchen	Linoleum worn through to wooden floor base	105 CMR 410.504	Yes
Kitchen	Cracked tile	105 CMR 410.504	Yes
Front door	Panels are cracked	105 CMR 410.500	Yes
Kitchen door	Screens are torn	105 CMR 410.552	Yes
Exterior	Paint is peeling on side facing west	105 CMR 410.500	Yes
Dining Room	Water-damaged ceiling due to defective bathtub in 2 nd floor bathroom	105 CMR 410.500	No
Bathroom (2d floor)	Defective bathtub causing water damage throughout house (bathroom closed)	105 CMR 410.150	No

15 Granville Road (705-2A):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>	<u>Repaired</u>
Living room	Hardwood floor has 4" gouge	105 CMR 410.504	Yes
Enclosed front porch	Ceiling plaster is cracked	105 CMR 410.500	Yes
Master bedroom	Ceiling plaster is cracked	105 CMR 410.500	Yes
Exterior siding	Water has stained the wood from the roof to the ground due to a leaking gutter	105 CMR 410.500	Yes
Front steps	Metal rods protrude from the concrete where a railing was placed; the step is raised 12" from the ground	105 CMR 410.503	Yes
Basement	Groundwater has pooled in several places	105 CMR 410.750	Yes

16 Congamond Road (705-2C):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>	<u>Repaired</u>
Windows	Covered with plastic because of drafts	105 CMR 410.501	Yes
Wheelchair path	Covered with carpeting, potential trip hazard	105 CMR 410.750	Yes
Detached garage	Peeling paint	105 CMR 410.500	No
Yard	Filled with refuse	105 CMR 410.602	Yes
Building Exterior	Wooden window sill is rotting and peeling	105 CMR 410.500	Yes
Front Entrance	Door panel is cracked	105 CMR 410.500	Yes

46 Birchwood Road (705-3):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>	<u>Repaired</u>
Bedroom	Windows do not lock	105 CMR 410.480	Yes
Driveway	Deteriorated to rubble	105 CMR 410.750	No

APPENDIX II

State Sanitary Code Violations Noted during Follow-Up Review

Depot Court (667-1):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>
Apartment 34	Ground fault interrupters (GFI) not installed around electric outlets that are within 6 feet of the kitchen and bathroom sinks	105 CMR 410.750
Apartment 40	GFI not installed around electric outlets that are within 6 feet of the kitchen and bathroom sinks	105 CMR 410.750
Apartment 40	Kitchen flooring damaged	105 CMR 410.100
Apartment 40	Missing cover over bathroom vanity light	105 CMR 410.253
Apartment 40	Second mode of egress blocked	105 CMR 410.451
Apartment 40	Water stains visible on living room wall	105 CMR 410.500

212 Sheep Pasture Road (689-1):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>
Bedroom	Damaged window casing	105 CMR 410.480

2 Babb Road (705-2B):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>
Living room	Damaged living room floor	105 CMR 410.504
2d floor hallway	Unhinged hallway closet doors	105 CMR 410.500

46 Birchwood Road (705-3):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>
Entry landing	Missing railing; 3' drop	105 CMR 410.503
Roof	Roof tiles are bubbling	105 CMR 410.500

48 Birchwood Road (705-):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>
Driveway	Crumbling	105 CMR 410.500
Foundation	Plaster casing chipping away	105 CMR 410.500

15 Granville Road (705-2A):

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>
Kitchen	Sagging ceiling	105 CMR 410.500