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**INDEPENDENT STATE AUDITOR'S REPORT
ON CERTAIN ACTIVITIES OF THE
WESTBOROUGH HOUSING AUTHORITY
JULY 1, 2005 TO OCTOBER 31, 2007**

**OFFICIAL AUDIT
REPORT
JUNE 24, 2008**

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INTRODUCTION

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In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Westborough Housing Authority for the period July 1, 2005 to October 31, 2007. The objectives of our audit were to assess the adequacy of the Authority's management control system for measuring, reporting, and monitoring the effectiveness of its programs, and to evaluate its compliance with laws, rules, and regulations applicable to each program. We also conducted a follow-up review of the Authority's progress in addressing the issues noted in our prior two audit reports (No. 2004-0809-3A and 2006-0809-3A). Based on our review, we have concluded that, except for the issues addressed in the Audit Results section of this report, for the areas tested, the Authority maintained adequate management controls and complied with applicable laws, rules, and regulations during the 28-month period ended October 31, 2007.

AUDIT RESULTS

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1. PRIOR AUDIT RESULTS RESOLVED

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Our prior audit reports (No. 2004-0809-3A and 2006-0809-3A) of the Authority noted that improvements were needed in certain areas, including (a) rent redetermination procedures, (b) tenant accounts receivable, (c) tenant selection procedures, (d) issuance of Internal Revenue Service (IRS) Form 1099-MISC, (e) potential conflicts of interest, (f) cash disbursement procedures, (g) modernization initiatives not funded, (h) repairs to the sewerage system, and (i) operating subsidies received from the Department of Housing and Community Development (DHCD). Our follow-up review revealed that the Authority has adequately addressed these issues, as discussed below.

a. Improvements Made in Rent Redetermination Procedures

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Our prior audit (No. 2004-0809-3A) found that improvements were needed in the annual rent determination process for the Authority's tenants. Specifically, we noted that, contrary to 760 Code of Massachusetts Regulations (CMR) 6.00, tenant files did not contain signed lease addendums, annual rent determinations were not being performed, tenant files lacked supporting documentation for income and deductions, and annual inspections were not being performed. We recommended that the Authority review all rent calculations, issue refunds to any tenants who had been overcharged, and ensure that all required information is contained in tenant files. During our follow-up review, we examined rent computations for 20 files and found that the Authority is now in compliance with 760 CMR 6.00. Specifically, we found that all 20 rents tested have been redetermined annually and were supported by proper documentation regarding income and deductions, and that the tenant files contained the required signed lease addendums and annual inspection reports.

b. Tenant Accounts Receivable Procedures Improved **3**

Our prior audit (No. 2004-0809-3A) revealed excessive tenant accounts receivable balances totaling \$25,165 as of May 31, 2003. Moreover, we noted that tenant files did not indicate delinquent status based on past due rents and that Notices to Quit were not sent, contrary to DHCD's accounting manual, which states that housing authorities should adopt and comply with an aggressive rent collection policy. We recommended that the Authority implement its written rent collection policy, aggressively pursue delinquent tenant accounts receivable balances, send Notices to Quit to begin legal proceedings for tenants who are delinquent over 30 days, and adequately track accounts receivable. Our follow-up review found that the Authority has implemented our recommendations. Specifically, our review of tenants' accounts receivable revealed that tenants with excessive receivables were found to be under court-ordered repayment agreements; Notices to Quit were sent to tenants delinquent over 30 days; the Authority aggressively pursued delinquencies through the court system, often resulting in evictions; and that the Authority was adequately tracking tenant accounts receivable on a monthly basis.

c. Tenant Selection Procedures Corrected **4**

Our prior audit (No. 2004-0809-3A) revealed that the Authority did not comply with tenant selection procedures outlined in DHCD regulations and 760 CMR 5.00. Specifically, we found that some tenants were housed before others who had lower control numbers, one tenant was over the income limit set by DHCD at the time of admission, and no documentation was available to support the emergency placement classification given to one tenant. In addition, we noted that three tenant files could not be located for review. During our follow-up review, we examined the files of 31 tenants housed during the audit period, (July 1, 2005 to October 31, 2007), and found that all applicants tested were properly placed according to priority and preference with adequate documentation for placement.

d. Improvements Made in the Issuance of Internal Revenue Service Form 1099-MISC **4**

Our prior audit (No. 2004-0809-3A) revealed that the Authority did not issue IRS Form 1099-MISC to all unincorporated tradesmen who received over \$600/year for their services. During our follow-up review, we reviewed all payments made to tradesmen for 2005 and 2006 and found that 18 of the 20 eligible tradesmen did receive the required 1099 Form. We brought this matter to the attention of the Executive Director, who has since issued 1099 forms to the remaining two tradesmen.

e. Potential Conflict-of-Interest Violation Resolved **5**

Our prior audit (No. 2004-0809-3A) found that, contrary to the conflict-of-interest provisions of Chapter 268A, Section 23(b)(3), of the General Laws, the Authority purchased a total of \$1,585 in used furniture from an antiques store owned by the Authority's maintenance employee. In addition, the Authority paid cash for a new truck in March 2003 but did not apply against that purchase the trade-in value of its 1993 Ford F-250 pick-up truck, which was \$2,340 according to the Kelly Blue Book. Instead, the former Executive Director purchased the 1993 pick-up truck for \$650. During our prior

audit, the Authority repossessed the truck, returned it to service, and returned its purchase price to the former Executive Director. Our prior audit recommended that the Authority ensure that its employees are aware of laws and regulations regarding conflicts of interest. Our follow-up review found that Authority employees have been made aware of the rules and regulations regarding conflicts of interest and that the Authority's Board of Directors now reviews all invoices for propriety before payments are made.

f. Improvement Made in Cash Disbursement Procedures **6**

Our prior audit (No. 2004-0809-3A) noted that the Authority was unable to locate four purchase invoices totaling \$4,129. DHCD's accounting manual states that a control system must be established to properly record, classify, and accumulate accounting information. During our follow-up review, we reviewed 28 cash disbursements and found that all had proper supporting documentation, approvals, and were allowable costs under DHCD regulations. Furthermore, the Treasurer of the Authority's Board of Directors reviews all check invoices prior to signing checks, and an internal control system has been implemented to assure adherence to proper management practices and compliance with DHCD regulations.

g. Modernization Initiatives Resolved **6**

Our prior audit (No. 2006-0809-3A) noted that in October 2003, the Authority requested modernization funds from DHCD to correct a mold/renovation/ventilation problem at its family housing development. In January 2005, DHCD informed the Authority that the request was denied because DHCD did not consider the problem to be severe enough. Consequently, the Authority addressed the situation with its own funds in order to meet the 21-day turnaround time for vacated units required by DHCD. We recommended that the Authority seek reimbursement from DHCD for this capital improvement; however, our follow-up review found that the Authority chose not to seek reimbursement from DHCD because it had large reserve balances.

h. Sewer System Problem Resolved **6**

Our prior audit (No. 2006-0809-3A) disclosed that the Authority had applied for funding from DHCD to repair its sewerage system, which was backing up into tenant apartments at its elderly development. In 2005, DHCD approved funds for an emergency sewerage system for its elderly project. Our follow-up review indicated that the Authority's change order had been approved by DHCD for the replacement of the existing pump and that the Authority expended \$154,469 in Modernization funds and \$14,257 in Authority operating reserve funds to correct the sewerage system problems.

i. Operating Subsidies Received from DHCD **7**

Our prior audit (No. 2006-0809-3A) noted that a review of the Authority's operating subsidy accounts indicated that it was not a subsidized Authority and was not owed any funding. However, a statement provided to us by DHCD indicated a subsidy balance of \$5,859 was in fact owed to the Authority. We recommended that the Authority communicate with DHCD to determine what this balance represents and adjust its books of account to reflect this balance. In response to our audit, the Authority contacted DHCD and found that the \$5,859 subsidy represented funds owed to the Authority from

fiscal year 2004, and our follow-up review disclosed that the Authority received these funds from DHCD in 2005.

2. PRIOR AUDIT RESULTS PARTIALLY RESOLVED: NON-COMPLIANCE WITH STATE SANITARY CODE **7**

During our prior audit (No. 2006-0809-3A) we conducted inspections of seven of 102 state-aided dwelling units managed by the Authority and noted 17 instances of noncompliance with Chapter II of the State Sanitary Code, including mold and mildew, water damage to ceilings, a leaking roof, parking lots in need of repaving, deficient siding, and other health and safety hazards. In response to our audit, the Authority's Executive Director stated that the mold, mildew, water damage and leaks were considered sanitary violations and were addressed immediately and that the parking lot has also been rectified; however, funding has prohibited the completion of the siding at this time.

3. PRIOR AUDIT RESULT UNRESOLVED: EXCESSIVE VACANCIES, NONCOMPLIANCE WITH DHCD REGULATIONS **8**

Our prior audit (No. 2004-0809-3A) found that the Authority took an excessive amount of time to fill vacant units, resulting in lost potential rental income totaling \$13,460. Our follow-up review found that the Authority continued to experience delays in reoccupying vacated units, resulting in additional lost potential rental income totaling approximately \$17,388 for the audit period July 1, 2005 to October 31, 2007. Specifically, our audit revealed that 33 units were vacant for periods of 31 to 136 days, with lost potential rental income per unit ranging from \$12 to \$1,182.

In response to this issue, the Executive Director stated that the Authority's current authorized staffing levels, combined with the level of improvements necessary, limits its ability to make ready multiple vacant units within the same 21-day timeframe. Recognizing that there is a revenue opportunity in making a unit ready in the most efficient way possible, the Authority does attempt to prioritize and manage its resources to turn around vacancies as fast as possible. She further stated that since the time of the audit, the Authority has hired one part time maintenance person, which has had a positive effect on the timeliness of vacancy turnaround.

INTRODUCTION

Audit Scope, Objectives, and Methodology

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Westborough Housing Authority for the period July 1, 2005 to October 31, 2007. The objectives of our audit were to assess the adequacy of the Authority's management control system for measuring, reporting, and monitoring the effectiveness of its programs, and to evaluate its compliance with laws, rules, and regulations applicable to each program.

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:

- 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.
- Operating reserve accounts to verify that the Authority's reserves fell within DHCD provisions for maximum and minimum allowable amounts and to verify the level of need for operating subsidies to determine whether the amount earned was consistent with the amount received from DHCD.
- Modernization awards to verify that contracts were awarded properly and that funds were received and disbursed in accordance with the contracts, and to determine the existence of any excess funds.
- The Authority's progress in addressing the issues noted in our prior audit reports (No. 2004-0809-3A and No. 2006-0809-3A).

Based on our review, we have concluded that, except for the issues addressed in the Audit Results section of this report, during the 28-month period ended October 31, 2007, the Authority maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

AUDIT RESULTS

1. PRIOR AUDIT RESULTS RESOLVED

Our prior audit reports (No. 2004-0809-3A and 2006-0809-3A) of the of the Westborough Housing Authority noted that improvements were needed in certain areas, including (a) rent redetermination procedures, (b) tenant accounts receivable, (c) tenant selection procedures, (d) issuance of Internal Revenue Service (IRS) Form 1099-MISC, (e) potential conflicts of interest, (f) cash disbursement procedures, (g) modernization initiatives not funded, (h) repairs to the sewerage system, and (i) operating subsidies received from the Department of Housing and Community Development (DHCD). Our follow-up review revealed that the Authority has adequately addressed these issues, as discussed below.

a. Improvements Made in Rent Redetermination Procedures

Our prior audit (No. 2004-0809-3A) found that improvements were needed in the Authority's annual rent determination process. Specifically, we noted that tenant files did not contain lease addendums and supporting documentation for income and deductions. Also, we noted that the Authority did not redetermine rents on an annual basis and found that computation errors resulted in tenants being undercharged or overcharged rent.

The 760 Code of Massachusetts Regulations (CMR) 6.00 requires that annual rent determinations be performed for each tenant in a state-aided housing program and sets forth the income and expenses to be used in such rent determinations. In addition, the regulations require that every household occupying a state-aided public housing unit have a written lease for the dwelling executed by a responsible member of that household.

During our follow-up review, we found that the Authority is now in compliance with 760 CMR 6.00. Specifically, our review of 20 tenant files revealed that the rents had been redetermined annually and were accurately calculated, and were supported by proper documentation for income and deductions. Additionally, all required forms were found to be on file, including up-to-date annual inspection forms and properly executed leases and addendums.

b. Tenant Accounts Receivable Procedures Improved

Our prior audit (No. 2004-0809-3A) revealed excessive tenant accounts receivable balances totaling \$25,165 as of May 31, 2003. We noted that the tenant files did not indicate delinquent

status based on past-due rents and that Notices to Quit were not sent. DHCD's accounting manual states that housing authorities should adopt and comply with an aggressive rent collection policy. We recommended that the Authority implement its written rent collection policy, aggressively pursue delinquent tenant accounts receivable balances, send Notices to Quit to tenants who are delinquent over 30 days, and adequately track accounts receivable.

Our follow-up review found that the Authority has implemented our recommendations. Specifically, our review of tenants' accounts receivable revealed that tenants with excessive receivables were found to be under court-ordered repayment agreements; Notices to Quit were sent to tenants delinquent over 30 days; the Authority aggressively pursued delinquencies through the court system, often resulting in evictions; and that the Authority was adequately tracking tenant accounts receivable on a monthly basis.

c. Tenant Selection Procedures Corrected

Our prior audit (No. 2004-0809-3A) revealed that the Authority did not comply with tenant selection procedures outlined in DHCD regulations and 760 CMR 5.00. Specifically, we found that some tenants were housed before others who had lower control numbers, and that the Authority could not provide adequate explanations or documentation for the advance placement. We also noted that one tenant was over the income limit set by DHCD at the time of admission, and no documentation was available to support the emergency placement classification given to another tenant. In addition, three tenant files could not be located for review.

During our follow-up review we examined the files of 31 tenants housed during the audit period (July 1, 2005 to October 31, 2007) we found that they were all housed in compliance with DHCD regulations governing tenant selection and 760 CMR 5.00. Specifically, all applicants tested were properly placed according to priority and preference, with adequate documentation for placement.

d. Improvements Made in the Issuance of Internal Revenue Service Form 1099-MISC

Our prior audit (No. 2004-0809-3A) revealed that the Authority did not issue Internal Revenue Service (IRS) Form 1099-MISC to all unincorporated tradesmen who received over \$600/year for their services. Furthermore, the Authority did not maintain a W-9 vendor file. Our prior

audit recommended that the Authority should ensure that all 1099-MISC forms are properly filed with the IRS in a timely manner, and should maintain a W-9 vendor file to ensure the proper issuance of Forms 1099-MISC.

During our follow-up review, we reviewed all payments made to tradesmen for 2005 and 2006 and found that 18 of the 20 eligible tradesmen did receive the required 1099 Forms. We brought this matter to the attention of the Executive Director, who has since issued these forms to the two remaining tradesmen. Because of the significant progress the Authority has made in addressing this issue, we consider this matter to be resolved.

e. Potential Conflict-of-Interest Violation Resolved

Our prior audit (No. 2004-0809-3A) found that, contrary to the conflict-of-interest provisions of Chapter 268A, Section 23(b)(3), of the General Laws, the Authority purchased a total of \$1,585 in used furniture from an antiques store owned by the Authority's maintenance employee. In addition, the Authority paid cash for a new truck in March 2003, but did not apply against that purchase the trade-in value of its 1993 Ford F-250 pick-up truck, which at that time was \$2,340 according to the Kelly Blue Book. Instead, the former Executive Director purchased the 1993 pick-up truck for \$650. When we discussed these matters with the Authority's Board of Directors, its members indicated that they were unaware that (1) the antiques store was owned by the maintenance employee; (2) the former Executive Director was purchasing used furniture until the invoices were presented for payment; (3) the pick-up truck was not traded in when the new truck was purchased; (4) and the former Executive Director had purchased the old truck for \$650. During our prior audit, the Authority repossessed the truck, returned it to service, and returned its purchase price to the former Executive Director. We recommended that the Authority ensure that its employees are aware of laws and regulations regarding conflicts of interest.

Our follow-up review found that Authority employees had been made aware of the rules and regulations regarding conflicts of interest and that the Board of Directors now reviews all invoices for propriety before payments are made.

f. Improvement Made in Cash Disbursement Procedures

Our prior audit No. 2004-0809-3A noted that the Authority was unable to locate four purchase invoices totaling \$4,129. DHCD's accounting manual states that a control system must be established to properly record, classify, and accumulate accounting information. Such a system would provide for greater internal control and a means of safeguarding the assets of the Authority and enable the Authority to adhere to proper management practices and DHCD regulations. We recommended that the Authority review and revise its internal control procedures to ensure that invoices are properly reviewed and filed. In response, the Authority stated that it had reviewed and revised internal control procedures to ensure invoices are properly reviewed and filed.

During our follow-up review, we reviewed 28 cash disbursements and found that they all had proper supporting documentation and approvals, and were for allowable costs under DHCD regulations. Furthermore, the Treasurer of the Authority's Board of Directors reviews all check invoices prior to signing Authority checks, and an internal control system has been implemented to ensure adherence to proper management practices and DHCD regulations.

g. Modernization Initiatives Resolved

Our prior audit (No. 2006-0809-3A) noted that in October 2003, the Authority requested modernization funds from DHCD to correct a mold/renovation/ventilation problem at its family housing development. In January 2005, DHCD informed the Authority that the request was denied because DHCD did not consider the problem to be severe enough. Consequently, the Authority addressed the situation with its own funds in order to meet the 21-day turnaround time for vacated units required by DHCD.

We recommended that the Authority seek reimbursement from DHCD for this capital improvement; however, our follow-up review found that the Authority chose not to seek reimbursement from DHCD because it had large reserve balances.

h. Sewer System Problem Resolved

Our prior audit (No. 2006-0809-3A) disclosed that the Authority was not in compliance with Chapter II of the State Sanitary Code. Specifically, the Authority had applied for funding by DHCD to repair its sewerage system, which was backing up into tenant apartments at its elderly

development. In 2005, DHCD approved funds for an emergency sewerage system for its elderly project. However, at the time of our prior audit, the Authority indicated that it was still experiencing problems with its pumps. Our follow-up review revealed that the Authority indicated that a change order had been approved by DHCD for the replacement of the existing pump and that the Authority had expended \$154,469 in Modernization funds and \$14,257 in Authority operating reserve funds to correct the sewerage system problems.

i. Operating Subsidies Received from DHCD

Our prior audit (No. 2006-0809-3A) noted that a review of the Authority's operating subsidy accounts indicated that it was not a subsidized Authority and was not owed any funding. However, a statement provided to us by DHCD indicated that a subsidy balance of \$5,859 was in fact owed to the Authority.

The Contract for Financial Assistance between the Authority and DHCD requires DHCD to subsidize the Authority to meet its expenses. During our prior audit, we requested and received from DHCD a statement of operating subsidy balances due and outstanding for each local housing authority (LHA) of the Commonwealth as of June 30, 2005, which indicated that \$5,859 was owed to the Authority.

We recommended that the Authority communicate with DHCD to determine what the balance represents and adjust its books of account to reflect this balance. In response to our audit, the Authority contacted DHCD and found that the \$5,859 subsidy was attributed to fiscal year 2004, and that it subsequently received these funds from DHCD in 2005.

2. PRIOR AUDIT RESULTS PARTIALLY RESOLVED: NON-COMPLIANCE WITH STATE SANITARY CODE

Our prior audit (No. 2006-0809-3A) revealed that seven of the 102 state-aided housing units managed by the Authority noted 17 instances of noncompliance with Chapter II of the State Sanitary Code, including mold and mildew, water damage to ceilings, a leaking roof, parking lots in need of repaving, deficient siding, and other health and safety hazards.

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

Sanitary Code. The Executive Director of the Authority informed us that although the Authority conducts inspections of all units, it has not always been practical to do so annually, given the small staffing level assigned to maintenance duties.

During our follow-up review, we found that the Authority had partially resolved these prior issues. Specifically, although the mold, mildew, and water damage issues had been resolved, the parking lots and siding issues had not. The Authority applied to DHCD for funds for siding replacement and parking lot repairs in 2005 and 2006, however, those requests were denied. The parking lot on Mayberry Drive of 667-1 Elderly/Handicapped Development has not been repaved. The Executive Director has since contacted the town to have it patch holes in the parking lot. In addition, the Authority has not yet replaced the deficient siding noted in our prior audit. The Authority stated that it would use its own money to replace the siding in the spring of 2008.

Recommendation

If funds do not become available, the Authority should reapply for funding from DHCD to resolve the issues of repaving the parking lots and replacing the siding. Moreover, DHCD should provide sufficient funds to the Authority in a timely manner so that it may provide safe, decent, and sanitary housing for its tenants.

Auditee's Response

The Authority's Executive Director provided the following response:

The mold, mildew, water damage and leaks were considered sanitary violations and were addressed immediately; the parking lot at Mayberry Court (667-1) and the siding at Forrest Lane (705-1) were deferred until such time as funds were made available. The parking lot has been rectified. Unfortunately, funding has prohibited the completion of the siding at this time; however, we are in the process of getting quotes to do selected repairs where most needed. We would certainly encourage DHCD to make funding available to expedite the repairs.

3. PRIOR AUDIT RESULT UNRESOLVED: EXCESSIVE VACANCIES, NONCOMPLIANCE WITH DHCD REGULATIONS

Our prior audit (No. 2004-0809-3A) found that the Authority took an excessive amount of time to fill vacant units, resulting in lost potential rental income totaling \$13,460. Specifically, we noted that 17 units were vacant for periods of 44 to 395 days. DHCD's Property Maintenance Guide requires each housing authority to have a unit reoccupied within 21 working days after

the previous tenant has vacated it. We recommended that the Authority comply with DHCD regulations by ensuring that units are reoccupied within 21 working days after a unit is vacated. The Authority responded that it has increased the maintenance staff work hours to reduce the excessive vacancies.

Our follow-up review found that the Authority continued to experience delays in reoccupying vacated units, resulting in additional lost potential rental income totaling \$17,388 during our audit period. Specifically, our audit revealed that 33 units were vacant for periods of 31 to 136 days, with lost potential rental income per unit ranging from \$12 to \$1,182.

We noted that during the majority of the current audit period, the Authority had one maintenance person on staff to handle day-to-day responsibilities and prepare vacant units for reoccupancy. According to the Executive Director, many of the vacant units, especially those in the family housing apartments, needed substantial renovations prior to reoccupancy. In addition, the Authority received a number of rejections from applicants from outside of the town, which further delayed the process for filling the apartments in a timely manner.

Recommendation

The Authority should apply for additional funding so that it may hire additional maintenance personnel or outside contractors to expedite the process of preparing vacant apartments for reoccupancy. Furthermore, the Authority's waiting lists should be reviewed and updated on a timely basis to eliminate those applicants who are no longer interested in housing, thereby freeing up the list for those who still want to move into the Authority, thereby minimizing the number of rejections, which slows the reoccupancy process.

Auditee's Response

The Authority's Executive Director provided the following response:

Westborough Housing Authority would welcome additional funding to make faster turnaround possible. Our current authorized staffing levels combined with the level of improvements necessary, limits the Authority's ability to make ready multiple vacant units within the same 21-day timeframe.

Recognizing that there is a revenue opportunity in making a unit ready in the most efficient way possible, the Westborough Housing Authority does attempt to prioritize and manage its resources to turn vacancies as fast as possible. Since the time of the audit,

Westborough Housing Authority has hired one part time maintenance person. This has had a positive affect on the timeliness of our vacancy turnaround.

Currently the Westborough Housing Authority updates their waitlist every two years. We are considering revising this policy to a 12 month revolving update. This should keep our waitlist more current.