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

**OFFICIAL AUDIT
REPORT
DECEMBER 3, 2008**

TABLE OF CONTENTS/EXECUTIVE SUMMARY

INTRODUCTION **1**

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 Wellesley Housing Authority for the period July 1, 2005 to December 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 audit reports (Nos. 2003-0808-3A and 2006-0808-3A). Based on our review, we have concluded that, except for the issues discussed in the Audit Results section of this report, during the 30-month period ended December 31, 2007, 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 RESOLVED **3**

Our prior audit reports (Nos. 2003-0808-3A and 2006-0808-3A) revealed deficiencies in certain administrative controls at the Authority, including issues regarding a) payroll, b) Form 1099s, c) travel reimbursements, d) tenant selection, e) rent determinations, f) Criminal Offender Record Information (CORI) requests, g) housing employees of the Authority as tenants, h) verification of tenant income, i) supplying complete and accurate tenant information, j) the lack of an official written property maintenance plan, k) the availability of land on which to build additional affordable housing units, and l) operating subsidies earned, received, and outstanding. Our follow-up review disclosed that the Authority has adequately addressed these prior issues.

2. PRIOR AUDIT RESULTS PARTIALLY RESOLVED OR UNRESOLVED **6**

Our prior audits further disclosed issues regarding a) tenant accounts receivable balances, b) inventory of furniture and equipment, c) noncompliance with Chapter II of the State Sanitary Code, and d) reoccupying vacant units within the guidelines established by the Department of Housing and Community Development's Property Maintenance Guide. Our follow-up review revealed that the Authority has yet to fully address these issues. However, 11 instances of noncompliance at the Authority's off-line Linden Street development are expected to be addressed by the Authority's receipt of a Comprehensive Modernization Grant from DHCD. In its response, the Authority indicated that DHCD has awarded a \$1.5 million grant to refurbish its development.

APPENDIX I **10**

Current Status of Instances of Noncompliance with Chapter II of the State Sanitary Code Disclosed in Audit No. 2006-0808-3A

APPENDIX II	12
State Sanitary Code Noncompliance Noted During Current Audit	12

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 Wellesley Housing Authority for the period July 1, 2005 to December 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.
- Procedures for making payments to landlords under the Massachusetts Rental Voucher Program to verify compliance with the contract provisions and determine whether rental charges by landlords were consistent 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 requirements.

- 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 reports (Nos. 2003-0808-3A and 2006-0808-3A).

Based on our review, we have concluded that, except for the issues discussed in the Audit Results section of this report, during the 30-month period ended December 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 (Nos. 2003-0808-3A and 2006-0808-3A) revealed deficiencies in certain administrative controls at the Authority, including issues regarding a) payroll, b) Form 1099s, c) travel reimbursements, d) tenant selection, e) rent determinations, f) Criminal Offender Record Information (CORI) requests, g) housing employees of the Authority as tenants, h) verification of tenant income, i) supplying complete and accurate tenant information, j) the lack of an official written property maintenance plan, k) the availability of land on which to build additional affordable housing units, and l) operating subsidies earned, received, and outstanding. Our follow-up review disclosed that the Authority has adequately addressed these prior issues, as discussed below:

a. Payroll

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that timesheets were not signed by the employee or the supervisor and did not always agree with the payroll records; two administrative employees (the Executive Director and the Program Coordinator) received overtime pay for maintenance work even though no current approved policies allow for such payments; and the Executive Director received compensation for 59.5 vacation days, exceeding the 25 maximum days provided in his contract. Our follow-up review determined that timesheets are now signed by both the employee and the supervisor and agree with payroll records, and neither the interim Executive Director nor the Program Coordinator currently receive overtime pay for maintenance work.

b. Form 1099's

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that it was not possible to determine whether the Authority issued required Internal Revenue Service (IRS) Form 1099-MISC to all vendors that had received \$600 or more in compensation from the Authority during calendar year 2002. Four of the six vendor files that were reviewed did not contain Form 1099-related documentation. Our follow-up review determined that the Authority now issues Form 1099-MISC to all vendors that have been paid \$600 or more.

c. Travel

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that as of April 30, 2003, a voided check for \$178, written in January 2001 to the Crown Plaza Hotel, was listed as outstanding on the bank reconciliation. Our follow-up review determined that the Authority has added the amount to its checking account balance and the check is no longer listed as outstanding.

d. Tenant Selection

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that: 1) two tenants, one of whom was an Administrative Assistant at the Authority, and the other her cousin, were assigned questionable emergency priorities allowing them to be housed before other qualified applicants; 2) a tenant housed in the 667-C Elderly Program during fiscal year 2001 received a 14-day notice to quit for failure to pay rent, vacated the apartment without notifying the Authority, and was subsequently re-housed in January 2003; 3) six of the 44 files we reviewed did not have sufficient documentation for deductions, housing status, or landlord references; and 4) two applicants (the Administrative Assistant and her cousin) were given minority status even though the Authority had met its minority goal in 1999 and could not house applicants based solely on their minority status. Our follow-up review determined that the Authority is now housing applicants properly in accordance with Department of Housing and Community Development (DHCD) regulations and applicant files contain required documentation.

e. Rent Determinations

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that, of 21 tenant files, 1) nine of the files had either no supporting documentation or insufficient documentation for reported income or deductions; 2) five rent determinations were not completed annually as required by DHCD; 3) the Program Coordinator, who is also a tenant, signed off on his own lease and did not perform required rent re-determinations annually or when his salary increased; and 4) 15 files did not have signed lease addendums or Notice of Rent Change forms on file. Our follow-up review determined that the Authority now has supporting documentation for income and deductions and is now performing rent re-determinations annually and when family income changes.

f. Criminal Offender Record Information Requests

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that in January 2003, the Authority's Administrative Assistant requested a Criminal Offender Record Information (CORI) check on five individuals, in violation of the Massachusetts General Laws, Chapter 6, Section 168, which permits CORI checks during the application process when an applicant is at the top or near the top of the waiting list. A second CORI check was requested for two applicants who complained to a newspaper reporter about the Authority's housing practices, and CORI checks were also requested for a tenant who had resided at the Authority for 23 years and for two applicants who did not occupy positions on the waiting list that warranted CORI checks. Our follow-up review determined that the Authority's current requests for CORI checks are now in compliance with the provisions established by the Massachusetts General Laws.

g. Admission of Authority Employees as Tenants

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that two Authority employees (the Administrative Assistant and Program Coordinator) were housed as tenants without notifying DHCD of their pending admission as required by 760 CMR 4.04 (2)(g). Our follow-up review determined that both of these tenants have been evicted.

h. Unreported Tenant Income

Our prior audit (No. 2003-0808-3A) of the Authority disclosed that in December 2002, the Authority's Administrative Assistant discovered that a tenant had been receiving \$850 per month in Social Security income since June 2001. However, the Administrative Assistant did not include this income when performing the tenant's rent re-determination. Our current review determined that the tenant was evicted for lease violations and failure to report income, and the Administrative Assistant is no longer employed by the Authority.

i. Complete and Accurate Applicant Information

An applicant for state-aided housing, who was also the Authority's Administrative Assistant, provided only partial information from her divorce decree to the Authority. Although child support was provided, payments received for health insurance and her share of funds from the sale of her home were not provided. This information would have affected her housing

eligibility and rent determination. Our follow-up review determined that this tenant has been evicted, and that the Authority currently obtains complete and accurate information from all applicants.

j. Official Written Property Maintenance Plan

Our prior audit (No. 2006-0808-3A) found that the Authority did not incorporate DHCD's Property Maintenance Guide into its policies and procedures, and that the Authority did not have an official written preventive maintenance plan to inspect, maintain, repair, and upgrade its existing housing units. Our follow-up review determined that the Authority has implemented a written preventive maintenance program that incorporates DHCD's Property Maintenance Guide into its policies and procedures.

k. Availability of Land to Build Affordable Housing Units

Our prior audit (No. 2006-0808-3A) found that the Authority had approximately 1.5 acres of available land located at its Barton Road development on which it could build affordable state-aided housing units. Our follow-up review indicated that the Authority is in the process of applying for a Master Plan grant from DHCD to build mixed-income units at this location.

l. Status of Operating Subsidies Earned, Received, and Outstanding

Our prior audit (No. 2006-0808-3A) found that the Authority's operating subsidy accounts indicated that \$221,073 was owed to DHCD, contrary to DHCD's records, which indicated that \$194,511 was due from the Authority. Our follow-up review indicated that the amount due was forgiven by DHCD and that current receivable amounts were minimal.

2. PRIOR AUDIT RESULTS PARTIALLY RESOLVED OR UNRESOLVED

Our prior audits further disclosed issues regarding a) tenant accounts receivable balances, b) inventory of furniture and equipment, c) noncompliance with Chapter II of the State Sanitary Code, and d) reoccupying vacant units within the guidelines established by the Department of Housing and Community Development's Property Maintenance Guide. Our follow-up review revealed that the Authority has yet to fully address these issues, as follows:

a. Excessive Tenant Accounts Receivable

Our prior audit (No. 2003-0808-3A) disclosed that as of April 30, 2003, the Authority's tenant accounts receivable balance totaled \$120,695 (tenants in possession: \$39,309; vacated tenants: \$81,386). Our follow-up review determined that the total has increased to \$244,719 (tenants in possession: \$228,319; vacated tenants: \$16,400), and that the Authority is in the process of identifying uncollectible amounts to be written off. DHCD's Budget Guidelines require that authorities develop criteria for which to write-off collection losses, as follows:

the [local housing authority] (LHA) has adopted and is complying with an aggressive rent collection policy (i.e. late notice, dunning notice, notice to quit, opportunity for discussion where applicable, etc.); and that a tenant has vacated for at least one year, and the LHA's diligent pursuit of arrearages has been unsuccessful (documentation of collection efforts must be submitted with request to (write off)).

b. Furniture and Equipment Inventory

Our prior audit (No. 2003-0808-3A) disclosed that, contrary to DHCD requirements, the Authority neither maintained an inventory listing nor performed an annual physical inventory to provide support for general ledger and financial statement furniture and equipment balances and to ensure that its assets are safeguarded. Our follow-up review determined that the Authority has yet to comply with these requirements. DHCD's Accounting Manual for State-Aided Housing Programs, Section D, requires local housing authorities (LHAs) to comply with the following furniture and equipment inventory procedures:

- A furniture and equipment record card or a computerized inventory list should be established and maintained.
- All equipment should be tagged with an assigned asset number.
- A physical inventory of equipment must be taken once a year, results must be compared to the equipment record, and differences and discrepancies reviewed for possible adjustments.

c. Noncompliance with State Sanitary Code

Our prior audit of the Authority (No. 2006-0808-3A), which covered the period July 1, 2003 to June 30, 2005, noted 28 instances of noncompliance with Chapter II of the State Sanitary Code. 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 minimum standards for safe, decent, and sanitary housing as set forth in Chapter II of the State Sanitary Code. Our follow-up review determined that the Authority has taken corrective action to address 13 instances of noncompliance and four instances remain in the same condition. Eleven instances of noncompliance, occurring at the Authority's off-line Linden Street development, are expected to be addressed by the Authority's receipt of a Comprehensive Modernization Grant from DHCD. Our re-inspection on November 3, 2008 revealed that the four instances of noncompliance that existed as of the completion of our audit have been corrected. (Appendix I of our report summarizes the current status of the instances of noncompliance with the State Sanitary Code noted during our prior audit.) On May 8, 2008, we inspected four additional state-aided housing units managed by the Authority and noted 56 instances of noncompliance with Chapter II of the State Sanitary Code, including cracked walls and ceilings; peeling paint and plaster; a hole in one of the bathroom walls; damaged floors; cracked and crumbling driveways, walkways, and front steps; deteriorated kitchen countertops; and a rotted doorpost. Our re-inspection on November 3, 2008 revealed that five instances have been corrected and 13 are in the process of being corrected. Thirty-two instances of noncompliance were found within two units, plus six instances of noncompliance identified in the common area and building exterior, which occurred at the 50 Linden Street development that the Authority has taken off-line, with DHCD's approval. DHCD has awarded to the Authority a Comprehensive Modernization Grant for complete rehabilitation of this development. (Appendix II of our report summarizes the instances of noncompliance with Chapter II of the State Sanitary Code that we found as of November 3, 2008.)

d. Vacant Units not Reoccupied within DHCD Guidelines

DHCD's Property Maintenance Guide indicates that housing authorities should reoccupy units within 21 working days of their being vacated by a tenant. However, our prior audit (No. 2006-0808-3A) found that the Authority's average turnaround time for reoccupying vacant units (not including eight off-line units) was 246 working days, with potential lost rental income totaling \$166,271 (21.2% of the total rent roll). Furthermore, there were over 200 applicants on the Authority's waiting list. Our current review determined that the Authority's turnaround time (not including eight off-line units) has decreased to 155 working

days, with potential lost rental income totaling \$73,986 (9.1% of total rent income). Also, the number of applicants on the Authority's waiting list has decreased to 20 as of April 30, 2008. While the Authority is to be commended for this significant improvement, its turnaround time still falls short of DHCD's guidelines and additional improvement is necessary.

Recommendation

We recommend that the Authority comply with DHCD requirements by adopting and pursuing an aggressive rent-collection policy and writing off uncollectible balances of vacated tenants. The Authority should ensure that its inventory control procedures comply with DHCD requirements by establishing a comprehensive inventory listing, tagging all furniture and equipment, conducting annual inventories, reconciling the inventory list to its financial records, and instructing the fee accountant to post all new acquisitions and disposals of inventory items to the proper general ledger inventory accounts. The Authority should continue to seek funding from DHCD to address all of the issues noted during our inspections of the interior (dwelling units) and exterior (buildings) of the Authority, as well as other issues that need to be addressed. Moreover, DHCD should provide sufficient funds to the Authority so that it may provide safe, decent, and sanitary housing for its tenants. The Authority should ensure that its vacant units are refurbished and reoccupied within DHCD's timeframe. DHCD should obtain and provide the Authority with the funds necessary to fulfill their respective statutory mandates.

Auditee's Response

In its response, the Authority stated, in part:

The reported issues were corrected except for the Linden Street units. This development has a comprehensive modernization grant for \$1.5 Million. The design work is in process for Linden Street and the bid package is expected to be issued in early 2009.

APPENDIX I

Current Status of Instances of Noncompliance with Chapter II of the State Sanitary Code Disclosed in Audit No. 2006-0808-3A

C = Corrected

E = Condition Still Exists

Morton Circle Development – Elderly Project (667-1):

Location	Violation	C	E	Regulation
<u>487B Morton Circle</u>	Bathroom cracked walls.	C		105 CMR 410.500
<u>495A Morton Circle</u>	Bathroom cracked walls.	C		105 CMR 410.500

Morton Circle Development – Elderly Project (667-2):

<u>Washington Street Grounds</u>	Building needs new roof.	C		105 CMR 410.500
	Building needs painting and has wood rot.	C		105 CMR 410.500
<u>513H Washington Street</u>	Living room cracked walls.	C		105 CMR 410.500
	Bedroom cracked walls.	C		105 CMR 410.500

41 River Street – Elderly Project (667-3):

41 River Street, Grounds	Roof is in disrepair.	E*		105 CMR 410.500
Building needed new roof, fire damage.				
DHCD will not fund roof replacement until the roof leaks.				
<u>315 Weston Road, Grounds</u>	Building needs new roof.	C		105 CMR 410.500
	Mold on exterior walls.	C		105 CMR 410.750
<u>315 Weston Road, 3A</u>	Living room floor disrepair.	E*		105 CMR 410.500
	Bathroom floor disrepair.	E*		105 CMR 410.500
	Bedroom floor disrepair.	E*		105 CMR 410.500
	Gaping hole, Bedroom ceiling.	C		105 CMR 410.500
<u>315 Weston Road, 3D</u>	Living room walls peeling plaster.	C		105 CMR 410.500
	Living room bent window screens.	C		105 CMR 410.500
Location	Violation	C	E	Regulation

<u>315 Weston Road, 4D</u>	Living room cracked ceiling.	C	105 CMR 410.500
	Bedroom cracked ceiling.	C	105 CMR 410.500

Linden Street Development – Low-Income Family (705-1):

Development off-line; Authority is awaiting DHCD Comprehensive Modernization Grant

<u>50 Linden Street, 1C</u>	Kitchen walls peeling plaster.		105 CMR 410.500
	Kitchen ceiling peeling plaster.		105 CMR 410.500
	Bathroom cracked walls.		105 CMR 410.500
	Bathroom ceiling peeling plaster.		105 CMR 410.500
<u>50 Linden Street, 3B</u>	Living room walls peeling plaster.		105 CMR 410.500
	Kitchen walls peeling plaster.		105 CMR 410.500
	Kitchen ceiling peeling plaster.		105 CMR 410.500
	Bathroom cracked walls.		105 CMR 410.500
	Bathroom cracked ceiling.		105 CMR 410.500
<u>50 Linden Street, 3D</u>	Bathroom- old bathtub mildew/corroded.		105 CMR 410.150
	Living room widows peeling paint.		105 CMR 410.500

* Our re-inspection on November 3, 2008 revealed that these instances have been corrected.

APPENDIX II

State Sanitary Code Noncompliance Noted During Current Audit

River Street Development – Elderly Project (667-3)

Location	Violation	Regulation
<u>41 River Street</u>	Burn marks on countertop next to stove.**	105 CMR 410.100
Exterior	Post on left side of front entryway rotted, needs replacement. ***	100 CMR 410.500

Weston Road – Elderly Project (667-3)

315 Weston Road A-3

Living Room	Floor needs refinishing.*** Walls cracked, need painting.*** Ceiling cracked, needs painting.***	105 CMR 410.500 105 CMR 410.500 105 CMR 410.500
Bathroom	Floors need refinishing.*** Walls cracked, needs painting.*** Ceiling needs painting.***	105 CMR 410.504 105 CMR 410.500 105 CMR 410.500
Bedroom #1	Floor needs refinishing.*** Walls cracked, need painting.*** Ceiling needs painting.***	105 CMR 410.500 105 CMR 410.500 105 CMR 410.500
Bedroom # 2	Floor needs refinishing.*** Walls cracked, need painting.*** Ceiling cracked, needs painting.***	105 CMR 410.500 105 CMR 410.500 105 CMR 410.500
Common Area	Floors need refinishing.** Walls need painting.** Ceiling needs painting.**	105 CMR 410.500 105 CMR 410.500 105 CMR 410.500

315 Weston Road A-2

Countertop next to stove has burn marks.**	105 CMR 410.100
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** Our re-inspection on November 3, 2008 revealed that these instances have been corrected.

*** Our re-inspection on November 3, 2008 revealed that these instances are in the process of being corrected.

Linden Street-Family Housing Development 705-1

(All units off-line per order of DHCD); DHCD has awarded a Comprehensive Modernization Grant to the Authority to refurbish this development.

<u>Location</u>	<u>Violation</u>	<u>Regulation</u>
<u>50 Linden Street 1A</u>		
Living Room	Floor needs refinishing.	105 CMR 410.500
	Walls need to be cleaned and painted.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
Kitchen	Floor needs refinishing.	105 CMR 410.504
	Walls need to be cleaned and painted.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
Bedroom #1	Countertops are old and stained.	105 CMR 410.100
	Floor needs refinishing.	105 CMR 410.500
	Walls need to be cleaned and painted.	105 CMR 410.500
Bedroom # 2	Ceiling needs to be cleaned and painted.	105 CMR 410.500
	Floors need to be refinished.	105 CMR 410.500
	Walls need to be cleaned and painted.	105 CMR 410.500
Bathroom	Ceiling needs to be cleaned and painted.	105 CMR 410.500
	Floor needs repair.	105 CMR 410.504
	Walls need to be cleaned and painted.	105 CMR 410.500
	Wall under sink has a large hole.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
<u>50 Linden Street -2A</u>		
Living Room	Floors need refinishing.	105 CMR 410.500
	Walls need cleaning and painting.	105 CMR 410.500
	Ceilings need to be cleaned and painted.	105 CMR 410.500
Kitchen	Floors need to be refinished.	105 CMR 410.504
	Walls need to be cleaned and painted.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
Bathroom	Floors need to be cleaned and retiled.	105 CMR 410.504
	Walls need to be cleaned and painted.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
Bedroom # 1	Floor needs to be refinished.	105 CMR 410.500
	Walls need to be cleaned and painted.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
Bedroom # 2	Floors need refinishing.	105 CMR 410.500
	Walls need to be cleaned and painted.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
<u>50 Linden Street</u>		
Common Area	Floors need refinishing.	105 CMR 410.500
	Walls need to be cleaned and painted.	105 CMR 410.500
	Ceiling needs to be cleaned and painted.	105 CMR 410.500
Exterior	Front entry stairs are crumbling and in need of repair.	105 CMR 410.750
	Driveway asphalt is cracked and broken.	105 CMR 410.750
	Walkway asphalt is cracked and broken.	105 CMR 410.750