

Housing Authority: North Brookfield

Fiscal Year End (FYE): 12/31/17  
 Date AUP Conducted: 10/29/18  
 Executive Director: Ashlie Wolf  
 CPA: Gary L. DePace, CPA PC  
 CPA Phone: (413) 267-5223

**A. Rent Collection / Tenant Accounts Receivable / Account Write-Offs**  
 Number of Category Exceptions: 0      Category Rating: No Findings

A. Rent Collection – Walk-through of sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of individual rent receipts to ensure all the following steps are being executed.	No Exception Found
1. Log of rent collected is complete, accurate and includes all necessary information. 2. Post-dated checks for current amount due is not accepted payment by LHA. 3. Trace amounts from receipt log to deposit slip for bank. Cash is deposited daily per DHCD guidelines (per Accounting Manual Sec. 8, p. 3). Except IF: LHA has only one administrative employee who deposits cash at least weekly. 4. Reconcile tenant ledger with receipt log, bank deposit and General Ledger. 5. What is on General Ledger matches bank statement (bank reconciliation) and Operating Statement and Balance Sheet (51-1 and 51-2 respectively).	NE NE NE NE NE
B. Rent Collection – Segregation of Duties	No Exception Found
1. Document and evaluate internal controls and segregation of duties for steps 1 to 5 above. For LHAs with only one administrative employee: if sufficient internal controls and segregation of duties are not in place, there are mitigating controls in place, such as reporting the frequency/amount of credit adjustments to the board or fee accountant.	NE
C. Rent Collection – Tenant Accounts Receivables (TAR)	No Exception Found
1. Aging of Tenant Accounts Receivable is matched to the General Ledger and to the Balance Sheet TAR (51-2). 2. Draw a sample of uncollected TAR accounts (Small - 3, Med - 5, Large - 7, Very Large - 9). Rent Collection is in compliance with LHA rent collection policy (per Contract for Financial Assistance (CFA) and Management Plan IIIC). 3. Allowance for Doubtful Accounts is determined in accordance with GAAP and LHA has evaluated estimate on annual basis. Reasonable allowance based on historical data. Repayment Agreements reconcile to the Balance Sheet/Operating Statements and are in accordance with DHCD policy.	NE NE NE
D. Account Write-Offs – Walk-through uncollected rent that was written-off.	No Exception Found
If no write-offs can be found, please select N/A option from drop down for both steps 1 and 2. 1. Obtain detail of write-offs and verify that write-offs are in accordance with DHCD policy. 2. Documentation of Board approval to write-off account (board approval of write-off required per budget guidelines for Acct #4570 - Collection Loss).	NE NE

**Exceptions Noted:** None

**Internal Control Recommendation:** None

**Authority's Response:** N/A

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B. Payroll/Fringe Benefits

Number of Category Exceptions: 2 Category Rating: Operational Guidance

A. Wage Reconciliation		Exception Found
<p>1. Verify analytically (not to exact amount) that FYE-end wages gross payroll reported on the LHA's General Ledger for all programs and all employees matches actual wage amounts reported on Forms 941 and WR-1 (state and federal filings).</p>		NE
<p>2. Look at DHCD-approved budget <i>Schedule of All Salaries and Positions "Report"</i> in HAFIS and identify five highest paid salaries from all funding sources. Verify analytically (within % ANUEL increase for that year - exclude overtime in calculation for maintenance employees) that it matches the amount reported at FYE on the LHA's Top 5 Compensation Form (LHA should have a copy on file). Verify the amount reported on the Top 5 Compensation Form matches <u>exactly</u> the amount reported on reconciled Form 941 and the corresponding state online submission (<a href="http://mass.gov/lwd/unemployment-insur/employers/">mass.gov/lwd/unemployment-insur/employers/</a>).</p>		E
<p>3. LHA is in possession of DHCD-approved executive contract signed by the LHA, Executive Director and DHCD. If LHA can show that currently being processed by DHCD and was not returned to the LHA for failing to meet DCHD's requirements, LHA can produce the last DHCD-approved executive contract signed by the LHA, Executive Director and DHCD.</p>		NE
B. Select a Single Pay Period:		No Exception Found
<p>1. Trace timesheets/timecards to the payroll register.</p>		NE
<p>2. Test for completeness and accuracy.</p>		NE
<p>3. Proper controls and approvals are in place, i.e. employees sign timesheets, the Executive Director signs off on employee timesheets, and the Executive Director maintains a timesheet.</p>		NE
C. Obtain a compensated absences liability schedule:		Exception Found
<p>1. Test for consistency with personnel policy (personnel policy required per Contract for Financial Assistance (CFA) and Management Plan IIa2) and reconcile to Balance Sheet (51-2) and General Ledger. If AUP conducted after 9/30/17, personnel policy includes (1) the limits on the amount of vacation and sick leave that will be accrued each year, and when and how such leave will be accrued; (2) a limit on the amount of accrued vacation that may be carried over from year to year, and; (3) a cap on the payout for accrued and unused sick leave at the end of employment per PHN 2017-14. Verify analytically future liabilities for employee benefits (particularly GASB 45 and GASB 68) are properly reflected on Operating Statement (51-1) and Balance Sheet (51-2). If GASB 68 actuarial reports were not received by the LHA in time for year-end financial statements, it is OK for LHA to report last year's GASB 68 numbers.</p>		E
<p>2. Proper controls and approvals are in place, i.e. Executive Director approves employee compensated absences.</p>		NE
<p>3. Compensated absences should be tracked apart from the timesheets, and verification with timesheets should be performed.</p>		NE
<p>4. Accrued and Accumulated leave time matches. Time is accruing as it should.</p>		NE
<b>Exceptions Noted:</b>	A.2.) The Firm notes that the Top 5 Compensation form did not include insurance withholdings, and therefore did not reconcile to the gross wages submitted on the MassQuest filings. The Top 5 form was also overstated by overtime and other compensation amounts that were not subtracted from the state program base salaries. C.1.) The Firm notes that the Authority's GASB 45 liability had not been brought up-to-date for the audited fiscal year.	
<b>Internal Control Recommendation:</b>	A.2.) The Firm recommends that the Authority take gross compensation amounts from its payroll records, rather than from its W-2s to fill out the Top 5 Form. If done correctly, the Top 5 Form should reconcile exactly to the amounts submitted to MassQuest for the year. C.1.) The Firm recommends that the Authority calculate its liability for postemployment benefits other than pension (GASB 45 or GASB 75) as soon as it is able to acquire the actuarial reports needed to do so.	
<b>Authority's Response:</b>	A.2.) The North Brookfield Housing Authority is under new management as of October 1, 2018. The new management was not in place for the time period that was audited. Under new leadership, the North Brookfield Housing Authority will ensure to complete the Top 5 form using payroll records, rather than W2 forms to ensure the accurate completion and submission of the Top 5 form. C.1.) The North Brookfield Housing Authority has contracted with Odyssey Advisors to complete the GASB 75 and in the process of being completed.	

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C. Accounts Payable/Disbursements

Number of Category Exceptions: 2 Category Rating: Operational Guidance

A. Select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of operating and capital expenditures (at least 1 of each type if have).		No Exception Found
1. Approval and Segregation of Duties 2. Accuracy 3. Supporting Documentation 4. Allowability 5. Allocation 6. Classification		NE NE NE NE NE NE
C. Select a sample (Small - 6, Med - 10, Large - 14, Very Large - 18) of credit card/debit card statements. If no credit/debit expenditures can be found, please select N/A option from drop down for all steps 1 to 8.		Exception Found
1. Approval and Segregation of Duties 2. Accuracy 3. Supporting Documentation (CPAs: include date, description of charge and amount of transaction for each purchase missing documentation below) 4. Allowability 5. Allocation 6. Classification 7. No Sales Tax Paid 8. Card is in Housing Authority name; not Executive Director (or any other staff member) name.		NE NE NE NE NE E NE
D. Select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of employee reimbursements (include at least one travel reimbursement).		Exception Found
1. Approval and Segregation of Duties 2. Accuracy 3. Supporting Documentation 4. Allowability 5. Allocation 6. Classification		NE NE E E NE E
<b>Exceptions Noted:</b>	C.7.) The Firm notes that sales tax was paid on two of the sampled Lowe's credit purchases; \$2.65 on a \$42.47 purchase on 5/8/2017, and \$26.66 on a \$440.80 purchase on 5/10/2017. D.3.) The Firm notes that supporting documentation is missing for some of the items included in one of the sampled employee reimbursements; one parking garage receipt is missing, and the receipt for the Quickbooks purchase is missing. D.4.) The Firm notes that the rate used for employee mileage reimbursement was \$.535/mile, rather than \$.45/mile as mandated in the Budget Guidelines. D.6.) The Firm notes that an employee reimbursement was charged entirely to account 4610, when it should have been divided between 4610, 4150, and 4190 for travel expenses and tenant party supplies.	
<b>Internal Control Recommendation:</b>	C.7.) The Firm recommends that the Authority contact all vendors from which it needs to make credit card purchases to provide them with its tax exemption certificate. D.3.) The Firm recommends that the Authority remind employees to hold on to all supporting documentation (receipts, print outs of order confirmations, parking meter tickets, etc.) related to items that they intend to submit to the Authority for reimbursement. D.4.) The Firm recommends that the Authority review budget guidelines regarding travel reimbursements. Page 26 of the 2018 Budget Guidelines states, "Private auto mileage incurred in the course of authority business, is reimbursable at the rate of \$0.45 per mile." D.6.) The Firm recommends that the nature of each individual purchase, especially those submitted by employees for reimbursement, be carefully reviewed in order to ensure that the expenses are charged to the appropriate accounts.	
<b>Authority's Response:</b>	C.7.) The North Brookfield Housing Authority is contacting all vendors used and ensuring that they have a Tax-Exempt Certificate on file moving forward. The Authority also reviewed this with all maintenance and administrative staff that are permitted to make purchased on behalf of the Authority. D.3) The North Brookfield Housing Authority management will ensure that all supporting documentation for purchases and reimbursements are properly submitted and available for review. This requirement has been reviewed with all staff members under the new North Brookfield Housing Authority Management. D.4.) The North Brookfield Housing Authority has revised the Personnel Policy/Travel Policy to set the mileage reimbursement rate to \$.45 per a mile as mandated in the DHCD Budget Guidelines. There is also a newly implemented Travel Reimbursement Form that will be required to be approved for all mileage reimbursement requests. D.6.) The North Brookfield Housing Authority will ensure that moving forward all travel related expenses and other reimbursements will be allocated and dispersed to the appropriate accounts. This exception has also been reviewed with the Authority's Accounting Firm.	

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D. Inventory (Fixed Assets)	
Number of Category Exceptions: 1	Category Rating: Operational Guidance
<b>A. Obtain a copy of the depreciation schedules/fixed asset listing:</b>	<b>Exception Found</b>
1. Inventory listing includes both capitalized and non-capitalized items (such as refrigerators, stoves, community room equipment, office equipment, etc.) of \$1,000 or more. It also includes all necessary information, including a tag with an LHA-assigned number for all assets of \$1,000 or more (and all refrigerators and stoves of any value).	E
2. Depreciation schedule/fixed asset listing includes all relevant assets of \$5,000 or more. It also includes all necessary information to sufficiently identify an asset. For vehicles, that includes the make/model/year and for modernization jobs the Fish number.	NE
3. Items on depreciation schedule/fixed asset listing are being accurately depreciated.	NE
4. Reconcile depreciation schedule/fixed asset listing to Form 51-1 (Operating Statement) and General Ledger and evaluate for completeness and sufficiency of detail.	NE
5. Verify analytically that items listed still exist and are in possession of LHA.	E
6. Assets are appropriately allocated between Federal and State on General Ledger, Operating Statement (51-1), and depreciated according to which funds were used for purchase.	NE
<b>B. Capitalization Policy</b>	<b>No Exception Found</b>
1. Verify capitalization policy is within state established limits (per Accounting Manual, Sec. 16, p.3).	NE
<b>C. Vehicles</b>	<b>No Exception Found</b>
1. Confirm vehicles are listed on fixed asset listing, and trace vehicles listing to insurance policies.	NE
<b>Exceptions Noted:</b>	A.1.) The Firm notes that the Authority's inventory listing includes tag numbers, models, and descriptions, but does not have purchase prices or dates. A.5.) The Firm notes that a tractor and a snowblower were still included on the Authority's depreciation schedule despite no longer being in the Authority's possession.
<b>Internal Control Recommendation:</b>	A.1.) The Firm recommends that the Authority update its inventory listing to include the purchase price and date acquired for each item. A.5.) The Firm recommends that the Authority make the appropriate adjusting entries to remove the disposed tractor and snowblower from its depreciation schedule.
<b>Authority's Response:</b>	A.1.) The North Brookfield Housing Authority, under new management, has updated the inventory control systems and will be recording all pertinent inventory information to include purchase amounts, dates, serial numbers, asset numbers assigned, and asset location. A.5.) The North Brookfield Housing Authority has reviewed this exception with the Authority's Accounting Firm and the new management will ensure that moving forward all disposed equipment is properly removed from the depreciation schedule.

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E. Procurement/Public Bidding for Goods and Services	
Number of Category Exceptions: 1	Category Rating: Operational Guidance
<p>For A to C below, examine the cash disbursements journal (or check register) as well as the contract register and identify purchases of goods and services during the year that should have been competitively procured. From these purchases that should have been competitively procured, select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of known or possible procurements valuing \$10,000 or more; if possible when selecting the sample, include at least one procurement valuing \$10,000 to \$35,000 and one procurement valuing \$35,000 or more (for goods and services for MGL c. 30B only). If any in the sample were not competitively procured, enter as an exception in A. For sampled purchases that went through procurement, follow procedures under B or C below depending on the size of the procurement.</p>	
<b>A. Competitive Procurement When Required</b>	<b>No Exception Found</b>
1. Verify that sampled purchases for goods and services that should have been competitively procured as defined per MGL c. 30B were competitively procured.	NE
<b>B. Known procurements valuing (pre 11/7/16 - \$10,000 up to \$35,000 OR post 11/7/16 \$10,000 up to and including \$50,000) (for goods and services for MGL c. 30B only). If no procurement can be found valuing \$10,000 up to \$35,000, please select N/A option from drop down for each step 1 - 7 below.</b>	<b>Not Applicable</b>
1. (pre 11/7/16) Proper selection based on MGL c.30B s.5 IFB requirements/(post 11/7/16) Proper selection based on MGL c.30B s.5 solicitation of quotes requirements.	N/A
2. (pre 11/7/16) Documentation of solicitation of at least three oral or written quotes/(post 11/7/16) Documentation of a written purchase description with solicitation of written quotes from at least three persons.	N/A
3. Contract is DHCD-approved template or developed by LHA (not a vendor contract).	N/A
4. Contract was for not more than 3 years unless majority board vote allowed it to be longer.	N/A
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	N/A
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	N/A
7. LHA Procurement Policy exists (per Accounting Manual Sec. 16, p.2) and is compliant with MGL c. 30B elements mentioned in 1 to 6 above.	N/A
<b>C. Known procurements valuing (pre 11/7/16 - \$35,000 or more OR post 11/7/16 more than \$50,000) (for goods and services for MGL c. 30B only). If no procurement can be found in this value range, please select N/A option from drop down for each step 1 - 8 below.</b>	<b>Not Applicable</b>
1. Proper selection based on MGL c.30B s.5 IFB requirements or MGL c.30B s.6 RFP requirements. (post 11/7/16 only: If using MGL C.30B s.6 RFP requirements, LHA must have a Chief Procurement Officer (CPO) conduct the procurement under c.30B s.6.)	N/A
2. (pre 11/7/16) Documentation of Newspaper advertisement two week prior to bidding process/(post 11/7/16) Documentation of Newspaper advertisement, LHA's Office and COMMBUYS two weeks prior to bidding process.	N/A
3. If contract was for over \$100K, it was advertised in the Goods & Services Bulletin.	N/A
4. If IFB, contract award went to lowest bidder. If RFP, contract went to lowest bidder or letter explaining why went with another bidder.	N/A
5. Contract is DHCD-approved template or developed by LHA (not a vendor contract).	N/A
6. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	N/A
7. Contract did not go through automatic renewals unless renewals were part of the original procurement.	N/A
8. LHA Procurement Policy exists (Accounting Manual Sec. 16, p.2) and is compliant with MGL c. 30B elements mentioned in 1 to 7 above.	N/A
<b>D. Obtain a copy of the contract register and verify:</b>	<b>Exception Found</b>
1. Contract register exists and includes all modernization as well as goods and services contracts (per Accounting Manual, Sec. 6, p.12)/PHN 2017-14.	E
2. For each contract, it includes the following information: contractor, description, active/inactive, start date, end date, extensions available, contract award amount, change orders amount, contract expenditures to date and remaining value.	E
3. Evaluate for completeness by analyzing the cash disbursements journal against the contract register.	E
<b>Exceptions Noted:</b>	D.) The Firm notes that, while the Authority has started maintaining a contract register, it does not appear to include all modernization contracts, and does not yet include all necessary information for each item listed.
<b>Internal Control Recommendation:</b>	D.) The Firm recommends that the Authority add all modernization contracts to its register, and to fill in the columns for contract start date, end date, extensions available, contract award amount, change orders amount, contract expenditures to date, and remaining value to each contract listed.
<b>Authority's Response:</b>	D.) The current contract register that was maintained by previous management will be updated to accurately reflect all contracts and include all the information necessary.

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F. Cash Management and Investment Practices

Number of Category Exceptions: 0 Category Rating: No Findings

<b>A. Pull a mid-year and year-end bank statements:</b>		<b>No Exception Found</b>
1. Test the monthly bank reconciliation to ensure that the following two match: General Ledger and bank statements (exclude deposits of rent collected as this was covered earlier).		NE
2. Checks that have been issued and marked on General Ledger but have not been cashed (not on bank statement), known as checks in transit are identified as a part of the reconciliation process.		NE
<b>B. Bank and Investment Accounts</b>		<b>No Exception Found</b>
1. Verify that banking and investment accounts are properly insured or collateralized (per Accounting Manual Sec. 16, p.7)		NE
<b>Exceptions Noted:</b>	None	
<b>Internal Control Recommendation:</b>	None	
<b>Authority's Response:</b>	N/A	

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G. Operating Subsidy

Number of Category Exceptions: 0

Category Rating: No Findings

<p><b>A. Obtain copy of DHCD-approved budget exemptions.</b>                  If no DHCD-approved exemptions, please select N/A option from drop down for step 1 below.</p>		Not Applicable
<p>1. Compare DHCD-approved budget exemptions for direct reimbursement (as found in the ANUEL &amp; Subsidy Worksheet - Section 8) to LHA record of actual expenses to the General Ledger.</p>		N/A
<p><b>B. Revenue Reconciliation</b></p>		No Exception Found
<p>1. Reconcile revenue to the General Ledger. Compare revenue reported in Accounts #3110, #3190, #3610 and #3690 in the Operating Statement (51-1) to the General Ledger to the amounts reported in the ANUEL &amp; Subsidy Worksheet.</p>		NE
<p><b>C. Utility Reconciliation</b></p>		No Exception Found
<p>1. Reconcile utilities to the General Ledger. Compare utilities reported in Account #4300 on the Operating Statement (51-1) to the General Ledger to the amounts reported in the ANUEL &amp; Subsidy Worksheet.</p>		NE
<p><b>Exceptions Noted:</b></p>	None	
<p><b>Internal Control Recommendation:</b></p>	None	
<p><b>Authority's Response:</b></p>	N/A	

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H. Annual Rent Calculation and Compliance	
Number of Category Exceptions: 4	Category Rating: Corrective Action
To conduct A through D below, select a sample (Small LHA - 5, Medium LHA - 10, Large or Very Large LHA - 15) of tenant files (from programs 200, 667, 705); if the LHA has multiple property managers, at least one file should be selected per manager. Conduct A to C and E, if have MRVP, sample 10% (min:1 max:15) of leased MRVP units.	
<b>A. Obtain the rent roll and HAP roll:</b>	<b>No Exception Found</b>
1. Verify analytically the completeness of the resident population. (Rent roll and HAP roll support what is reported on Operating Statement Form 51-1).	NE
<b>B. Timeliness of Annual Rent Calculation</b>	<b>Exception Found</b>
1. Verify timeliness of annual rent redetermination (occurs one year from move-in date or last annual recertification). Except IF: LHA can produce DHCD waiver for Chapter 667 annual rent redetermination requirement and has done rent redetermination once within 2 years of move-in date or last annual recertification).	E
<b>C. Accuracy of Rent Calculation</b>	<b>Exception Found</b>
1. Test rent calculation for proper verification of income, expenses and deductions.	E
2. Verify family composition for allowance purposes.	NE
3. Documentation of income, exclusions from income, and deductions.	E
<b>D. Timeliness of Notifications Regarding Rent Changes</b>	<b>Exception Found</b>
1. Verify notification of rent redetermination sent at least 60 days prior to effective date (see 760 CMR 6.04 (4)(b)).	E
2. Verify Notice of Rent Change sent no less than 14 days prior to effective date (see 760 CMR 6.04 (4)(e)).	E
3. Verify timeliness and proper execution of Lease Addendum (see 760 CMR 6.06 (5)(q)).	E
<b>E. MRVP Documentation (starting with AUPs conducted after 7/31/17)</b>	<b>Exception Found</b>
1. MRVP file has Certificate of Fitness (COF).	E
2. MRVP file has Letter of Compliance for Lead Paint if child <6 years old and building built prior to 1978 with no new construction permit.	E
3. MRVP file has Proof of Ownership which is either 1. Deed/Online Printout from Registry of Deeds or 2. Proof of Insurance or 3. Tax Documents.	E
4. MRVP file has W9.	E
<b>Exceptions Noted:</b>	B.1.) The Firm notes that not all of the sampled rent redeterminations were being done within 12 months of the effective date of the prior lease. C.1.) The Firm notes that not all sampled tenant files included a signed General Authorization for Release of Information form. C.3.) The Firm notes that documentation for some of the redetermination calculations was not adequate. D.1.) The Firm notes that not all Notifications of Rent Redetermination were sent out at least 60 days prior to the effective date of the lease. D.2.) The Firm notes that not all Notices of Rent Change were sent at least 14 days prior to the effective date of the lease. D.3.) The Firm notes that not all of the sampled tenant files included a current signed lease. E.) The Firm notes that the MRVP files are still in the process of being brought up-to-date.
<b>Internal Control Recommendation:</b>	B.1.) The Firm recommends that the Authority begin the rent redetermination process early enough to allot time for the effective date of the latest lease to be no more than 12 months after the effective date of the prior lease. C.1.) The Firm recommends that the Authority acquire a signed General Authorization form from each adult tenant within each household. C.3.) The Firm recommends that the Authority retain in each tenant file any supporting documentation that was used in the annual rent redetermination. D.1) The Firm recommends that the Authority send out Notifications of Rent Redetermination at least 60 days before the effective date of each new lease. The effective date of new leases should be no more than 12 months after the effective date of the prior lease. D.2.) The Firm recommends that the Authority ensure that all Notices of Rent Change are sent out at least 14 days prior to the effective date. If the Notice is delayed because of the tenant's inability to provide information in a timely manner, documentation of the Authority's efforts to contact the tenant in order to retrieve that information should be kept on file. D.3.) The Firm recommends that the Authority ensure that every lease is signed by the tenants within a timely manner. E.) The Firm recommends that the Authority continue the process of retrieving tenant information to complete the MRVP recertifications, and to ensure that the recertifications are done on an annual basis going forward.
<b>Authority's Response:</b>	B.1) The North Brookfield Housing Authority will ensure that the rent re-determinations that are to be in effect for April 1, 2019 will be planned and times accordingly to process all re-determinations within the 12-month period. C.1) The North Brookfield Housing Authority will include all General Authorizations are completed with the April 1, 2019 recertification process. C.3) The North Brookfield Housing Authority will maintain tenant files in a more organized manner where supporting documentation is easily accessible for review. D.1) Under new management, the North Brookfield Housing Authority will be sending out Notices of Recertification on January 31, 2019 for an April 1, 2019 effective date of new lease. The North Brookfield Housing Authority will be starting the rent re-determination process for 2019 in a more systematic and timely manner in which all re-determinations will be completed in order to give each tenant a 14-day notice of rent change, unless circumstances are noted in the individual tenant file. The 705 Program will be implementing an April 1 recertification date as well. D.3) In implementing a more systematic re-determination process, the North Brookfield Housing Authority will ensure that all tenant leases are signed and processed in a timely manner for April 1, 2019. E.) The North Brookfield Housing Authority has internally audited the MRVP and AHVP tenant files and has started the process of contacting the tenants to begin the process to update these files accordingly.