

**Albion Housing Commission
Special Board Meeting
Tuesday, August 2, 2016**

Where: 1300 Cooper Street, Albion, MI 49224

When: Tuesday, August 2, 2016

Time: 1:00 PM

1. Call to Order/Roll Call:
2. Approval of Agenda for Tuesday, August 2, 2016
3. Special Business:
 - A. Discussion and Approval of Letter of Recommendation from Design House Architects for the Rebidding of the 2015 & 2016 Capital Fund Programs Roofing Project in Grandview Heights
 - B. Approval of Barry E. Gaudette, CPA.P.C. Proposal to perform the Albion Housing Commission's Fiscal Years Audit Ending September 30, 2016, 2017, and/or 2018 in the amount of \$6,000.00
 - C. Other Special Business:
4. Adjournment:



Project Name: Grandview Heights Re-Roofing Project

Project Number: 16106 (REBID)

Project Location: 1300 Cooper Street, Albion, Michigan

BID TABULATION - Date 7-26-2016

Managing Member: Richard Moore

	Omega Construction	The Beresh Group, Inc.	Rivertown Contractors		
BASE BID- Roofing	\$148,735.00	\$226,863.00	NO BID		
Unit Price #1 (x5 bldgs)	\$11,033.00	\$15,633.00			
Unit Price #2	\$46.00	\$75.00			
Addenda Acknowledgement	X	X			
TOTAL CONTRACT AMOUNT	\$203,900.00				
Bid Bond	X (5%)	X (5%)			
Bidder Qualification form	X	X			
Cert. Corp. Principal	X	X			
Non-Collusion Form	X	X			
HUD 5369-A Form	X	X			
Affirmative Action	X	X			
Section 3 Compliance	X	X			
HUD 2530 - Previous Participation	X	X			
Certificate drug free environment	X	X			
Schedule (Not Req. at this time)					
Completion Time	90 Calendar Days	75 Calendar Days			

BOLD items must be submitted with bid at the time of opening to be considered a valid/responsive bid.



JUL 28 2016

July 28, 2016

Ms. Ann Kemp, PHM
Executive Director
1300 Cooper St.
Albion, Michigan 49924
Re: Letter of Recommendation- Grandview Heights Re-Roofing Project

Ms. Kemp,

We have reviewed the two bids submitted for the Grandview Heights Re-Roofing Project and have determined that the apparent low bid was submitted by Omega Construction Co.. I have spoken with Mr. Roy Couch, vice-president of operations, and he has reviewed his bid and is confident that they can complete the project as bid and within the time allowed to complete the project. A bid review letter from Omega Construction Co. will be submitted along with this recommendation.

We, therefore, see no reason not to recommend Omega Construction Co. for this project. The base bid of \$148,735.00 is within the estimated budget, cost estimate and includes all 3 & 4 bedroom buildings. Therefore, we would also recommend you accept the Unit Price of \$11,033.00 for each 2 bedroom building (5 total) for an additional cost of \$55,165.00. This would make the final contract amount \$203,900.00 which is still within budget and the cost estimate. Along with the shingled roof replacement is the replacement of all furnace and WH flue pipes as instructed and directed by the local building department.

Mr. Couch does not anticipate any material delays and could start the project within two weeks of the notice to proceed or as weather conditions allow. Should you need any further information please do not hesitate to contact our offices.

Thank you,

Richard Moore, Managing Member
Design House Architects & Designers, LLC

JUL 28 2016



6167 28th Street SE, Suite 10, Grand Rapids, MI 49546-6941
Phone: (616) 538-2900 Fax: (616) 538-8870
Web: www.omegaconstruct.com

July 28, 2016

Mr. Richard Moore
Design House, Architects & Designers, LLC
5668 Redwood Road
Plymouth, IN 46563

RE: Albion Housing Commission – Roofing Replacement Project
Grandview Heights Apartments

Dear Rich:

This letter is in regards to our recently submitted proposal for the above project. Upon careful review, we confirm the bid we submitted on July 26, 2016 in the amount of \$148,735.00 is a valid bid.

Please note we quoted the specified Atlas pinnacle shingle; however, depending upon the color selected, we may have long lead times for materials. If this becomes a problem, we are willing to substitute CertainTeed Landmark shingles which offer quicker availability.

If all goes well with the submittal process and we do not encounter long lead times, we propose to start this project the week of August 22, 2016.

Please review and contact us with any questions or comments. We look forward to working with you on this project.

Sincerely,

OMEGA CONSTRUCTION CO., INC.

A handwritten signature in black ink, appearing to read "Roy P. Couch", is written over the company name.

Roy P. Couch
Vice President of Operations

RPC/kz

Albion Housing Commission
Approval of 2015 and 2016 Capital Fund Program
Grandview Roofing Replacement

Resolution: 015-016-012

Approved: August 2, 2016

The following Resolution was introduced, read in full and considered.

Be it Resolved by the Albion Housing Commission's Board of Commissioners the **Resolution 015-016-012** is as follows:

Whereas, be it resolved that the Proposal from Omega Construction Co has been submitted, reviewed and considered.

Whereas, be it resolved that the Proposal from Omega Construction Co Inc. to replace the roofing in Grandview Heights in the amount of \$203,900.00 in all respect is approved.

Commissioner _____ **Moved** that the foregoing Resolution be adopted and introduced, read, which motion was **seconded** by Commissioner _____, after discussion and upon roll call vote the "ayes" and "nays" were as follows:

Ayes: _____ Nays: _____ Absent: _____

President James Arnett thereupon declared said motion carried and said Resolution adopted this 2nd day of August, 2016

Dated: August 2, 2016

President James Arnett

July 6, 2016

To Board of Commissioners and Management:

We are pleased to confirm our understanding of the services we are to provide the Albion Housing Commission for the year(s) ended September 30, 2016 and/or 2017, 2018, respectively. We will audit the financial statements of the business-type activities and the related notes to the financial statements, which collectively comprise the basic financial statements, of the Albion Housing Commission as of and for the year ended September 30, 2016 and/or 2017, 2018, respectively. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Albion Housing Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Albion Housing Commission's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies the Albion Housing Commission's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

- 1) Combining Financial Statements
- 2) Schedule of expenditures of federal awards
- 3) Financial Data Schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Audit Objectives (Continued)

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing board of the Highland Housing Commission. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Audit Procedures—General (Continued)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Albion Housing Commission's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Albion Housing Commission's major programs. The purpose of these procedures will be to express an opinion on Albion Housing Commission's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Albion Housing Commission in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles,^{ff} and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on January 5, 2017.

Management Responsibilities (Continued)

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your

Engagement Administration, Fees, and Other (Continued)

confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the board of commissioners, HUD-REAC, the HUD Regional Office, and the Michigan Department of Treasury; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Barry E. Gaudette, CPA, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Department of Housing and Urban Development or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Barry E. Gaudette, CPA, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Department of Housing and Urban Development. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately December 1, 2016 and to issue our reports no later than January 31, 2017. Barry E. Gaudette, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$6,000.00 for 2016, 2017 and/or 2018, respectively. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Albion Housing Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Barry E. Gaudette, CPA, PC

Barry E. Gaudette, CPA, PC

RESPONSE:

This letter correctly sets forth the understanding of Albion Housing Commission.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

I have the following licenses, registrations, and certifications:

- 1) Certified Public Accountant (CPA)
- 2) Master in Business Administration (MBA) (Accounting)
- 3) Professional Engineer (PE)
- 4) Bachelor in Science (BS) (Civil Engineering)
- 5) Public Housing Manager (PHM)
- 6) Section 8 Housing Manager (SHM)
- 7) Housing Quality Standards Certification
- 8) Housing Choice Voucher Specialist Certification
- 9) Certified Occupancy Specialist (COS)
- 10) Tax Credit Specialist (TCS)

I am not debarred from performing audits for the federal government. In December 2013 I successfully completed my most recent peer review with a "PASS" rating. My next peer review will be as of August 31, 2016.

I don't have any disciplinary action pending or in progress.

Barry E. Gaudette, CPA will be the only employee working on this audit.

I have been performing Housing Commission/Authority audits for over 30 years.

My Housing Commission/Authority clients listed can account for my timeliness of performing their audits.

I have several clients have are subject to Asset Management.

I am licensed in the State of Georgia, the State of Texas, and Michigan through December 31, 2017.

The principal, **Barry E. Gaudette, CPA**, has a B.S. in Civil Engineering from Michigan State University and an M.B.A. in Accounting from Wayne State University.

Barry E. Gaudette, CPA has attended the following courses from Nan McKay, NAHRO, and the National Center for Housing Management. These courses were Public Housing Management, Section 8 Housing Manager, UPCS Fundamentals, Commissioner Training, Procurement and Contracts Management, Housing Choice Voucher (HCV) Housing Quality Standards, Public Housing Rent Calculation, Housing Choice Voucher Executive Manager, Housing Choice Voucher Specialist, Capital Improvements, and for Certified Occupancy Specialist.

I have the knowledge necessary for performing the required compliance testing of the Public Housing Program and the Capital Fund Program and the training that is necessary.

References

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Albion Housing Commission
1300 Cooper Street
P.O. Box 630
Albion, Michigan 49224
(517) 629-2511 (office)
(517) 629-6004 (fax)
Email: albionhc@cablespeed.com
Executive Director: Ann Kemp (ext. 15)

Alpena Housing Commission
2340 South 4th Avenue
Alpena, Michigan 49707
(989) 354-3567, 354-4144 (office)
(989) 356-2177 (fax)
(989) 657-1978 (cell)
Executive Director: James (Jim) J. Stosik
Email: jim@alpenahousing.com

Bath Charter Township Housing Commission
14379 Webster Road
Bath, Michigan 48808
(517) 641-6244 (office)
Executive Director: Ann Shoals
Email: bathhc@acd.net

Belding Housing Commission
41 Belhaven
Belding, Michigan 48809
(616) 794-1740 (office)
(616) 794-4811 (fax)
(616) 690-2901 (cell)
Email: Carlson@chartermi.net
Executive Director: Sharon L. Carlson

Benton Harbor Housing Commission
721 Nate Wells Street
Benton Harbor, Michigan 49022
(269) 927-3546 (office)
(269) 927-6112 (fax)
(269) 208-3304 (cell)
Email: junitagibbs@sbcglobal.net
Executive Director: Juanita G. Gibbs
(269) 927-1741 (office)

Bronson Housing Commission
318 S. Ruggles Street
P.O. Box 33
Bronson, MI 49028
(517) 369-6265 (office)
(517) 369-8315 (fax)
Executive Director: Sherry A. Losinski
Email: bronsonhc@frontier.com

References
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Covert Housing Commission
73860 East Lake Street
Covert, Michigan 49043
(269) 764-8881 (office)
(269) 764-8881 (fax)
Executive Director: Ramona Tugan
Email: coverthousing@gmail.com

Housing Authority of the City of Decatur
7315 Hanna Street
Fort Wayne, IN 46816
(260) 267-9300 Ext. 7400
Fiscal Services Director: Carolyn Nichter
Email: enichter@fwha.org

The Housing Authority of the County of Delaware
2401 South Haddix Avenue
Muncie, Indiana 47302-7547
(765) 284-3801 (office) Ext 11
(765) 284-6469 (fax)
Executive Director: Nome Marienau
Email: nome@delocha.com

Dowagiac Housing Commission
100 Chestnut Street
Dowagiac, Michigan 49047
(269) 782-3786 (office)
(269) 782-2809 (fax)
Executive Director: Sandra A. Freeman (ext. 5)
Email: SAFreeman22@aol.com

Elk Rapids Housing Commission
701 Chippewa Street
Elk Rapids, Michigan 49629
(231) 264-5831 (office)
(231) 264-0180 (fax)
Executive Director: Vicky Harrett
Email: Vickinp22@gmail.com

Grayling Housing Commission
308 Lawndale Drive
P.O. Box 450
Grayling, Michigan 49738
(989) 348-9314 (office)
(989) 344-0944 (fax)
Executive Director: Storm M. Miller
Email: director@graylinghousing.com

References
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Greenville Housing Commission
308 E. Oak Street
Greenville, Michigan 48838
(616) 754-7179 (office)
(616) 754-1393 (fax)
(616) 835-1993 (cell)
Email: lbrookman@greenvillehousing.org
Executive Director: Lorri J. Brookman

Albion Housing Commission
13725 John R. Street
Highland, Michigan 48203
(313) 868-4500(office)
(313) 868-0286(fax)
Executive Director: Franklin Hatchett
Email: fhatchett@highlandparkhc.org

Ingham County Housing Commission
3882 Dobie Road
Okemos, MI48864
(517) 349-1643(office)
(517) 349-2658(fax)
Executive Director: Shanda J. Johnson
Email: swrozek@ingham.org

Ionia Housing Commission
667 N. Union Street
Ionia, Michigan 48846
(616) 527-9060(office)
Email: kbennett@ioniahousingcommission.org
Executive Director: Katie Bennett

Jackson Housing Commission
301 Steward Avenue
Jackson, Michigan 49201
(517) 787-9241 (office)
(517) 787-6143 (fax)
Executive Director: Laurie Ingram
Email: l.ingram@jacksonhousing-mi.org

Middleville Housing Commission
500 Lincoln Street
Middleville, Michigan 49333
(269) 795-7715(office)
(269) 795-0082(fax)
Co-Director: Joyce Domire
Co-Director-Terri Vanderkooi
Email: midhsg@yahoo.com

References
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Muskegon Heights Housing Commission
615 E. Hovey Avenue
Muskegon Heights, Michigan 49444
(231) 733-2033 (office)
(231) 737-3206 (fax)
Executive Director: Faye Brown (Ext. 106)
Email: fbrown49444@yahoo.com

Newnan Housing Authority
48 Ball Street
Newnan, Georgia 30263
(770)-253-6461 (office) ext. 108
(770) 253-0030 (fax)
Executive Director: Sandra M Strozier
Email: sstrozier@numail.org

Niles Housing Commission
251 Cass Street
Niles, Michigan 49120
(248) 593-4643 (office)
(248) 593-4620 (fax)
Board President: Sonia Phillips
Management Company: Jeff Weeks
Email: jweeks@fourmidable.com

Norcross Housing Authority
19 Garner Street
Norcross, Georgia 30071
(770) 448-3668 (office)
(770) 448-1147 (fax)
Executive Director: Jonnie W. Mabe
Email: nha209@att.net

Palmetto Housing Authority
P.O. Box 440
Senoia, Georgia 30276-0440
Executive Director: Sandra M. Strozier
Email: sstrozier@numail.org

Potterville Housing Commission
210 E. Main Street
Potterville, Michigan 48876-9744
(517) 645-7076 (office)
(517) 645-7330 (fax)
Executive Director: Shanda J. Johnson
Email: swrozek@ingham.org

Rapid River Housing Commission
10570 N. Main
Rapid River, MI 49878
(906) 474-9370 (office)
Executive Director: Gail J. Hall

References
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St. Joseph Housing Commission
601 Port Street
St. Joseph, Michigan 49085
(269) 983-2814 (office)
(269) 983-2340 (fax)
Executive Director: Nancy E. Walker
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Senoia Housing Authority
57 Middle Street
Senoia, Georgia 30276
(770) 253-6461 (office) ext. 108
Executive Director: Sandra M. Strozier
Email: ssrozier@numail.org

Sturgis Housing Commission
128 South Nottawa Street
Sturgis, Michigan 49091
(269) 651-8772 (office)
(269) 651-9882 (fax)
Executive Director: James Blasius
Email: ed@apletowers.net

Taylor Housing Commission
15270 S. Plaza Drive
Taylor, Michigan 48180-6035
(734) 287-9460 (office) Ext. 3
Executive Director: John Carter
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Ypsilanti Housing Commission
601 Armstrong Drive
Ypsilanti, Michigan 48197
(734) 482-4300 (office)
(734) 482-5515 (fax)
Email: zfosler@ypsilantihc.org
Executive Director: Zachary Fosler

**ALBION HOUSING COMMISSION
BARRY E. GUADETTE, CPA, P.C.
TO PERFORM THE ANNUAL AUDIT
FOR FISCAL YEARS ENDING SEPTEMBER 30, 2016 and/or 2017, 2018**

Resolution: 015-016-011

Approved: August 2, 2016

The following Resolution was introduced, read in full and considered.

Be it Resolved by the Albion Housing Commission's Board of Commissioners the **Resolution 015-016-011** is as follows:

Whereas, be it resolved that the proposal from Barry E. Gaudette, CPA, P.C. has been submitted, reviewed and considered.

Whereas, be it resolved that the Annual Audit be performed by Barry E. Gaudette, CPA, P.C. for Fiscal Years Ending September 30, 2016 and/or 2017, 2018 in the amount of \$6,000.00 is in all respect approved.

Commissioner _____ **MOVED** that the foregoing **Resolution 015-016-011** is approved as introduced and read.

Commissioner _____ **SECONDED** the motion.
After discussion and upon roll call vote the "ayes" and "nays" were as follows:

Ayes: _____ **Nays:** _____ **Absent:** _____

President James Arnett thereupon declared said motion carried and said Resolution accepted this 2nd day of August, 2016.

Dated: _____

President, James Arnett