

IN THE BOARD OF COMMISSIONERS OF THE
HOMES FOR GOOD HOUSING AGENCY, OF LANE COUNTY OREGON

ORDER 23-26-07-02H

In the Matter of Approving the FY 22
Financial Audit Significant Deficiency Plan of
Action

WHEREAS, In mid-2022 Homes for Good hired Moss Adams to complete a Finance Department Assessment.

WHEREAS, Our former Finance Director prepared FY 22 unaudited financials and submitted to HUD by the due date of December 15th, 2022.

WHEREAS, The Moss Adams Finance Department Final Report was issued on January 11th, 2023. This report included 14 recommendations for improvement in the Finance Department.

WHEREAS, Homes for Good's Finance Director submitted their resignation on January 17th, 2023.

WHEREAS, Homes for Good selected a new audit firm, B&H, through a competitive process in February of 2023.

WHEREAS, The FY 22 Financial Audit was complete on June 30th, 2023 by Berman Hopkins CPA's and Associates, LLP (B&H).

WHEREAS, A Significant Deficiency in Internal Control was found related to material changes that our auditors had to make in our FY 22 audited financial statements.

WHEREAS, On July 17th, 2023 our auditors informed us that we are required to submit a Plan of Action approved by the governance body that addresses the deficiencies to the Oregon Secretary of State Audits Division (OSoSAD) within 30 days of the filing the audit report.

WHEREFORE, Homes for Good created the FY 22 Financial Audit Significant Deficiency Plan of Action to be submitted to the Oregon Secretary of State Audits Division (OSoSAD).

NOW IT IS THEREFORE ORDERED THAT:

The Homes for Good Board of Commissioners approve the FY 22 Financial Audit Significant Deficiency Plan of Action to be submitted to the Oregon Secretary of State Audits Division (OSoSAD).

DATED this 27th day of July, 2023

Heather Buch

[Heather Buch \(Jul 27, 2023 09:53 PDT\)](#)

Vice-Chair, Homes for Good Board of Commissioners

JAP

Secretary, Homes for Good Board of Commissioners



July 26th, 2023

Oregon Secretary of
State, Audits Division
255 Capitol St. NE, Suite
#500 Salem, OR 97310

Plan of Action for Sample Municipality

Homes for Good Housing Agency respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended September 30, 2022. The audit was completed by the independent auditing firm Berman Hopkins CPAs and Associates, LLP and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on July 26th, 2023, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. Deficiency #1 (2022-001)

- a. Type of Deficiency (Significant Deficiency) – During our audit of the Agency’s financial statements, adjustments were needed to properly report the financial statements in accordance with generally accepted accounting principles. Certain accounts had not been properly reconciled and corrective entries were not readily available. Significant audit adjustments were necessary for several audit areas. and auditor. The Agency should continue to develop and implement internal controls over both internal and external reporting, and the year-end close process to ensure reporting remains accurate and timely, with any unexpected financial data being investigated and corrected before it is reported. The Agency should consider additional staff training on development activities and its financial software. recommendation

b. Plan of Action and Timeframe for Implementation

Action	Time Frame	Responsible Person
Recruit new Finance Director	August 31 st , 2023	Jacob Fox Executive Director
Implement month-end financial close checklist and deadlines	September 30 th , 2023	Brandy McPherson Finance Manager
Complete software migration from HAB to Yardi	December 31 st , 2023	Ela Kubok Communication Director



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All Finance Division staff members will complete HUD and REAC Finance Training	December 31 st , 2023	Brandy McPherson Finance Manager
Review and update all Finance policies, procedures, and controls	December 31 st , 2023	Brandy McPherson Finance Manager

Sincerely,

Heather Buch

Heather Buch (Jul 27, 2023 09:53 PDT)

Heather Buch,
Governing Board Vice-Chair, Homes for Good Housing Agency

A handwritten signature in blue ink, appearing to be "JF".

Jacob Fox, Executive Director
Executive Director and Governance Board Secretary, Homes for Good Housing Agency

Board Order - FY 22 Audit Plan of Action SOSAD

Final Audit Report

2023-07-27

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"Board Order - FY 22 Audit Plan of Action SOSAD" History

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