

Performance Audit

**HOUSING AUTHORITY
of the
CITY OF PITTSBURGH**

Report by the
Office of City Controller

**MICHAEL E. LAMB
CITY CONTROLLER**

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April 2013



MICHAEL E. LAMB

CITY CONTROLLER

First Floor City-County Building • 414 Grant Street • Pittsburgh, Pennsylvania 15219

April 3, 2013

To the Honorable: Mayor Luke Ravenstahl and
Members of Pittsburgh City Council:

The Office of City Controller is pleased to present this Performance Audit of the *Housing Authority of the City of Pittsburgh* conducted pursuant to the Controller's powers under Section 404(c) of the Pittsburgh Home Rule Charter. This audit primarily assesses the Authority's use of constable services for law enforcement at its public housing communities and its use of Authority created non-profit organizations for housing development and scholarship award purposes.

EXECUTIVE SUMMARY

The Housing Authority of the City of Pittsburgh (HACP) is a municipal corporation, formed under the United States Housing Act of 1937 that is charged with providing decent, affordable housing for low-income persons. This audit followed a request by the Allegheny County District Attorney to audit the use of constables for law enforcement under the Authority's contract with Carnegie-based Victory Security and audit Allies and Ross Management and Clean Slate E3, the two non-profits created by the Authority.

Findings and Recommendations

Housing Authority Non-Profit Organizations

Allies and Ross Management Development Corporation

Section 539 of the Public Housing Reform Act, effective October 1, 1999, authorizes Public Housing Authorities (PHAs) to "own, operate, assist or otherwise participate in mixed-finance projects" for the construction of or rehabilitation of public housing units. A PHA, an affiliate of the PHA or a private developer can be the owner entity of the housing development project.

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Finding: Allies and Ross Management Development Corporation (ARMDC), the non-profit development corporation established by HACP, complies with Housing and Urban Development (HUD) regulations for mixed finance public housing developments.

Finding: ARMDC is the Pittsburgh Housing Authority controlled affiliate. PHA controlled affiliates facilitate the sale of tax credits to equity investors and limit the exposure of Authority resources to liability.

Finding: ARMDC meets the requirements for a PHA controlled affiliate. The ARMDC bylaws requirement that the majority of its directors be comprised of HACP staff ensures HACP control of the affiliate.

Finding: The purpose of ARMDC is to facilitate mixed-finance projects for the City Housing Authority. ARMDC does so with funds provided by HACP.

Finding: As of October 2012, ARMDC's only mixed-finance housing development project is the four-phase Garfield Commons Development Project.

Clean Slate E3 Incorporated (Clean Slate E3)

Finding: Unlike ARMDC, Clean Slate E3 was not created pursuant to HUD or other federal regulations. Clean Slate E3 was created pursuant to the Pennsylvania Non-Profit Corporation Law of 1988 which applies to any non-profit charitable organization in the Commonwealth.

Clean Slate and Clean Slate E3

Finding: HACP still operates an outreach program called Clean Slate that utilizes federal monies to put on an annual anti-drug event for Authority youth residents.

Finding: Clean Slate E3 is a non-profit, 501 (c)(3) charitable corporation that is not operated by a separate foundation or third party organization.

Finding: Board members of Clean Slate E3 are employees of the Housing Authority.

Finding: Clean Slate E3's present structure allows all financial, organizational and operating decisions to be made by the same individuals operating HACP.

Recommendation: HACP should rename one of the Clean Slate programs to prevent any confusion about each program's purpose, operation and funding.

Finding: Clean Slate E3 pays HACP \$6,000 annually to maintain its books.

Finding: The annual Charity Golf Outing is the largest source of revenue for Clean Slate E3, accounting for 78 % of the organization's revenue in 2010 and 86% in 2011.

Finding: Clean Slate E3 administration would not disclose the names of individual contributors to the Charity Golf Outing.

Finding: The almost nonexistent advertising for the Golf Outing, the Authority's refusal to disclose names of Golf Outing participants and the fact that Clean Slate E3 directors are the same people who award contracts on behalf of HACP implies a possible conflict of interest between Clean Slate E3 fundraising and day to day Housing Authority operations.

Recommendation: The previous audit recommendation to have Clean Slate E3 completely operated by a foundation should be followed. Having an independent third party operate the organization would allow solicitation of donations by personnel not affiliated with the Housing Authority.

Finding: Four out of five sources of revenue for Clean Slate E3 decreased from 2010 to 2011. Donations for the Charity Golf Classic decreased by 11%; payroll deductions decreased by 12%; Training Fund donations decreased by 59%; and Miscellaneous donations decreased by 85%.

Finding: The only revenue increase for Clean Slate E3 from 2010 to 2011 was a 58% increase from soda revenue.

Finding: Clean Slate E3 revenue decreased by \$19,580.12 (19%) from 2010 to 2011.

Recommendation: Clean Slate E3 administration needs to investigate why the Charity Golf Outing decreased in revenue from 2010 to 2011. If revenues continue to decline, an advertising budget and plan should be considered and implemented.

Scholarship Program

Finding: Currently Clean Slate E3 youth scholarship program offers annual four year scholarships in the amount of \$1,500 per year to qualified public housing residents or residents of Section 8/Housing Choice Voucher Program.

Finding: Clean Slate E3 requires a higher college Grade Point Average (GPA) than the Pittsburgh Promise but does not limit students to in-state colleges.

Recommendation: Clean Slate E3 administration should work with the Pittsburgh Foundation to promote the Pittsburgh Promise to HACP residents. The combined scholarship amounts are a great incentive for low-income students to pursue post-secondary education.

Other Housing Authorities Non-Profit Organizations

Finding: None of the eight Housing Authorities reviewed formed its own non-profit organization for awarding school scholarships, promoting a drug-free lifestyle, supporting educational opportunities and social service programs.

Finding: The Philadelphia Housing Authority (PHA) was the only one of the eight authorities examined that formed a non-profit organization for housing development. However, that non-profit, the Philadelphia Housing Authority Development Corporation (PHADC), is managed by the Philadelphia Asset & Property Management Corporation (PAPMC), an entity separate from PHA.

Finding: It appears that most public housing authorities utilize existing non-profit organizations instead of creating their own.

Recommendation: The HACP should investigate using the Gang Resistance Education and Training (G.R.E.A.T.) program in its efforts to promote a drug-free non-violent lifestyle. Several PHAs use this program which is provided through the US Department of Justice.

HACP Public Housing Community Security

Finding: HACP is willing to pay more for a lower level of security at its housing developments. The three year contract with Victory Security for constable services cost \$900,000 more than what was proposed to the City Police Bureau to provide services “above the baseline services of patrol and investigation”.

Finding: The Authority’s private security personnel are not elected or appointed PA Constables but must receive the 80 hours of constable training and possess Act 235 firearms certification.

Finding: The required State constable training puts the contracted public housing security at a higher level than regular security personnel but much lower than police who are trained in accordance with PA Act 120.

Constables Law Enforcement Authority

Finding: Constables are a poor substitute for Housing Authority police or City police. The Constables limited and questionable law enforcement authority makes them more of a liability than an asset to Housing Authority security operations.

Finding: Security personnel with constable training are a poorer substitute for Housing Authority police or City Police. The Victory Security personnel do not even possess the limited enforcement authority of bona fide State constables.

Authority Implementation of Audit Recommendations

The Controller's 2009 audit examined Authority spending and made numerous recommendations for improvement. HACP stated in its July 3, 2012 letter to the Management Auditor that "implementation of previous audit recommendations has been done".

Finding: HACP did not implement all previous audit recommendations because Clean Slate E3 is not operated by a separate foundation as recommended in the 2009 audit.

The Housing Authority refused to provide details or specifics on how "HACP's implementation of previous audit recommendations has been done". Therefore, the extent and manner in which all previous audit recommendations have been implemented, if at all, is unknown.

We are pleased that the Housing Authority agrees with most of our recommendations to enhance operational effectiveness and enhance public safety at its community housing developments.

Sincerely,

A handwritten signature in blue ink that reads "Michael E. Lamb". The signature is fluid and cursive, with a long horizontal stroke at the end.

Michael E. Lamb
City Controller

INTRODUCTION

This Performance Audit of the Housing Authority of the City of Pittsburgh was conducted pursuant to section 404(c) of the Pittsburgh Home Rule Charter.

In June of 2012, the Allegheny County District Attorney asked the City Controller to audit the Housing Authority of the City of Pittsburgh (HACP) use of constables for law enforcement under its contract with Carnegie-based Victory Security. A request also followed for details about the two non-profits the Authority created: Clean Slate E3, Inc and Allies and Ross Management and Development Corporation.

In addition to investigating the questions from the District Attorney, the Controller planned to follow up on recommendations from the Controllers 2009 performance audit of the Authority and to investigate construction contract cost overruns.

Controller auditors met with HACP administration in July 2012 to discuss tentative audit scope and objectives. At that meeting, the auditors were told that the Controller, who has conducted performance audits of the Housing Authority for over ten years, has no authority to audit the Authority. According to HACP, because the Authority receives no funding from the City, the City has no authority to audit it. The Authority is subject to annual performance reviews by the federal Housing Urban Development (HUD) agency, from which it receives 99% of its funding.

Consequently, HACP would not cooperate with an audit of construction cost overruns but as stated in a letter to the Management Auditor, was "willing to cooperate with the Controller regarding answering specific questions that stemmed from the District Attorney's request".

The auditors were told that HUD was investigating the Victory Security contract and had requested that no other agency conduct an investigation until its inquiries were completed. Nonetheless, HACP did consent to give the auditors a copy of its contract with Victory Security.

HACP also agreed to provide requested documentation, answer questions about its two non-profits and provide more detail on how the recommendations from the Controller's last audit were implemented. HACP had stated previously in a July 3, 2012 letter to the Management Auditor that "HACP's implementation of previous audit recommendations has been done".

OVERVIEW

The Housing Authority of the City of Pittsburgh (HACP) is a municipal corporation, formed under the United States Housing Act of 1937 that is charged with providing decent, affordable housing for low-income persons.

Following signing of the U.S. Housing Act, Pittsburgh City Council enacted Ordinance 338 of August 26, 1937, that authorized creation of the Housing Authority pursuant to the Pennsylvania Housing Authority Law of 1937.

The Housing Authority Law's goal was to eliminate unsafe and unsanitary housing conditions, eradicate slums and provide decent, safe and sanitary dwellings for low income families.

The Pittsburgh Housing Authority is governed by a seven-member Board of Directors appointed by the Mayor of Pittsburgh. The Board establishes goals, approves policy and budgets, and provides general direction to the HACP executive staff.

MISSION

As stated on the HACP website, the Authority's mission is to be the flagship agency for providing property management and real estate development services in the City of Pittsburgh, thereby creating environments that improve the quality of life for HACP customers.

The Authority's core values include creating environments that are safe and diverse, and connecting its residents to appropriate health, training, and social services.

OBJECTIVES

1. To examine the Authority's contract for constable services
2. To assess statutory authority for formation and incorporation of the Authority's two non-profit organizations
3. To analyze Allies and Ross Management and Development Corporation and Clean Slate E3 revenues and expenses
4. To examine the use of non-profit organizations by other Housing Authorities for housing development and scholarship purposes
5. To compare the Clean Slate E3 scholarship award requirements to those of the Pittsburgh Promise
6. To assess the Authority's implementation of previous audit recommendations
7. To make recommendations for improvement.

SCOPE

The scope of this performance audit is 2010 and 2011 revenue and expense information for the Clean Slate E3 Corporation and the Allies and Ross Management and Development Corporation and the 2010 tax returns for both of these non-profits.

The scope also includes the Housing Authority 2012 contract with Victory Security Services.

METHODOLOGY

The auditors met with the Housing Authority Executive Director, Solicitor and Finance Director to discuss audit objectives and request information and documentation pertinent to the objectives. The following information was requested and reviewed: enabling statute or legislation for the Authority's two non-profit organizations: Allies and Ross Management and Development Corporation (ARMDC) and Clean Slate 3; expense and revenue reports and board of directors for Clean Slate E3 and ARMDC; written explanation of the advantages of incorporating a separate development entity; copy of the Authority's contract with Victory Security. Also reviewed were Clean Slate E3 and ARMDC 2010 federal tax returns.

Internet research was conducted for comparison of other Housing Authorities housing development, social services and scholarship practices. Internet research was conducted in order to compare the Pittsburgh Promise Scholarship Program to the Clean Slate E3 Scholarship Program. Pennsylvania case law and statutes were searched for clarification about constable law enforcement powers in the Commonwealth. The federal Public Housing Reform Act and PA Non-Profit Corporation Law of 1988 were reviewed.

Websites for the following Housing Authorities and government organizations were reviewed for information:

- City of Philadelphia, PA
- City of Cincinnati, Ohio
- New York City, New York
- Wheeling, West Virginia
- Rochester, New York
- Atlantic City, New Jersey
- City of San Luis Obispo, California
- Chicago, Illinois
- grants.gov
- US Department of Justice

FINDINGS AND RECOMMENDATIONS

Housing Authority Non-Profit Organizations

Allies and Ross Management and Development Corporation (ARMDC)

The Authority's non-profit development corporation, Allies and Ross Management and Development Corporation (ARMDC), was created pursuant to Board Resolution No. 4 of 2007 and was selected to serve as the Authority's development entity pursuant to Board Resolution No. 1 of 2010. A Consulting & Shared Services Agreement between ARMDC and HACP was established in 2010. ARMDC has its own Board, maintains its own books and records and is not a government agency.

Finding: ARMDC, the non-profit development corporation established by HACP, complies with HUD regulations for mixed finance public housing developments.

Section 539 of the Public Housing Reform Act, effective October 1, 1999, authorizes Public Housing Authorities (PHAs) to "own, operate, assist or otherwise participate in mixed-finance projects" for the construction of or rehabilitation of public housing units. A mixed-finance project uses a combination of private financing and public housing development funds. The PHA may retain little, all or no ownership interest in the development. The entity that owns the housing units, whether or not the PHA retains an ownership interest, is the "owner entity". The PHA, an affiliate of the PHA or a private developer can be the owner entity. The resulting development can consist of all public housing units or mixed public and non-public housing units.

Mixed-finance projects use private and public funding and require third party investors. In a typical mixed-finance transaction, a PHA sells or leases the development site to a private developer or to a PHA-controlled affiliate to facilitate the sale of tax credits to equity investors. According to HUD, whether a PHA is permitted to establish an affiliate depends on the state enabling legislation under which the PHA was established. Affiliates are established to limit exposure of PHA resources to liability.

Finding: ARMDC is the Pittsburgh Housing Authority controlled affiliate.

Finding: Four of the five ARMDC board members are HACP employees. Board members serve as volunteers without compensation.

Finding: ARMDC meets the requirements for a PHA controlled affiliate. The ARMDC bylaws requirement that the majority of its directors be comprised of HACP staff ensures HACP control of the affiliate.

Finding: ARMDC has no employees but receives certain services from HACP pursuant to a Consulting & Shared Services Agreement. ARMDC pays HACP a flat fee for its services.

Finding: The Consulting and Shared Service Agreement between ARMDC and HACP list the scope of services that HACP will perform for its non-profit development corporation which is basically itself.

HACP administration stated that many Housing Authorities utilize development affiliates and provided the following as examples:

Allegheny County Housing Authority (Pennsylvania)
Fayette County Housing Authority (Pennsylvania)
Housing Authority of Baltimore City (Maryland)
Housing Authority of Fort Meyers (Florida)
Louisville Metro Housing Authority (Kentucky)
City of Phoenix Housing Authority (Arizona)
Rockford Housing Authority (Illinois)
Wheeling Housing Authority (West Virginia)
Deland Housing Authority (Florida)
Bridgeton Housing Authority (New Jersey)

The developer constructs housing that contains public and non-public units, using a combination of public housing funds and private financing. To finance the public housing portion of the development, the PHA makes loans and grants to a limited partnership, a limited liability company or other entity that is eligible for tax credits.

Finding: HACP is not the owner entity of its mixed-finance housing developments but retains ownership of the land. The private developer owns the buildings while HACP leases the property to the developer.

Finding: The purpose of ARMDC is to facilitate mixed-finance projects for the City Housing Authority. ARMDC does so with funds provided by HACP.

ARMDC Developments Projects

Finding: As of October 2012, ARMDC's only mixed-finance housing development project is the four-phase Garfield Commons Development Project.

Located in the City's East End, Garfield Heights was a 14 story high rise housing complex reminiscent of the 1940's and 1950's. Its apartments were dated and obsolete. Demolition of the complex started in 2005 and construction of new single-family and townhouse homes followed.

Currently called Garfield Commons, the first two phases of the development are completed yielding 90 single-family homes for mixed-income families. Units vary from 2 to 5 bedrooms. Ten handicapped accessible units have been built with plans for more. The third phase is to consist of 45 single-family homes and was to be completed by the end of 2011. A fourth and final phase is also planned.

The units include wall-to-wall carpeting, central heating and cooling, dishwashers, and washers and dryers. In addition to the housing units there is a 6,000 square foot state-of-the-art community center which features a computer and fitness room.

According to a March 28, 2012 article in the Pittsburgh Post-Gazette, funding for Garfield Commons came from HACP, the Pennsylvania Housing Finance Agency and PNC as well as other funders. According to HACP Executive Director 27.7 million dollars was raised. KBK Enterprises, a minority contractor, was awarded the contract for construction.

ARMDC Revenues

Finding: The ARMDC revenue table provided by HACP indicates that the Authority is its affiliate's sole funding source.

TABLE 1
Allies and Ross Management and Development Corporation
(ARMDC)
2010 and 2011 Revenues

TRANSACTION	2010		2011	
	DATE	AMOUNT	DATE	AMOUNT
HACP Grant to ARMDC	2/17/2010	\$ 102,656.28	2/10/2011	\$ 60,556.74
HACP Grant to ARMDC	2/17/2010	\$ 279,540.00	2/24/2011	\$ 244,613.00
HACP Grant to ARMDC	3/11/2010	\$ 101,901.00	3/17/2011	\$ 165,913.32
HACP Grant to ARMDC	3/11/2010	\$ 220,460.00	3/17/2011	\$ 145,989.86
HACP Grant to ARMDC	4/13/2010	\$ 789,714.56	4/14/2011	\$ 420,962.20
HACP Grant to ARMDC	5/20/2010	\$ 1,220,789.00	5/19/2011	\$ 737,575.00
HACP Grant to ARMDC	6/24/2010	\$ 1,288,351.00	6/23/2011	\$ 1,207,847.49
HACP Grant to ARMDC	8/5/2010	\$ 10,068.60	7/21/2011	\$ 138,946.92
HACP Grant to ARMDC	8/19/2010	\$ 13,844.06	7/28/2011	\$ 1,217,092.96
HACP Grant to ARMDC	9/30/2010	\$ 1,602.54	9/1/2011	\$ 47,052.00
HACP Grant to ARMDC	10/15/2010	\$ 5,076.70	9/1/2011	\$ 50.00
HACP Grant to ARMDC	12/16/2010	\$ 102,461.64	9/29/2011	\$ 5,000.00
HACP Grant to ARMDC	12/31/2010	\$ 112,869.49	10/27/2011	\$ 100.00
HACP Grant to ARMDC	12/31/2010	\$ 621,946.00	12/1/2011	\$ 50.00
Garfield 1 Interest	12/31/2010	\$ 356,495.49	12/27/2012	\$ 17,176,565.00
Garfield 2 Interest	12/31/2010	\$ 32,567.00	12/27/2012	\$ 6,473,122.00
HACP Grant to ARMDC			12/27/2012	\$ 2,543,772.00
HACP Grant to ARMDC			12/27/2012	\$ 1,370,908.00
HACP Grant to ARMDC			12/27/2012	\$ 5,000,000.00
HACP Grant to ARMDC			12/31/2011	\$ 190,692.76
Garfield 1 Interest			12/31/2011	\$ 359,618.00
Garfield 2 Interest			12/31/2011	\$ 28,785.00
Garfield 4 Interest			12/31/2011	\$ 2,870.00
TOTAL REVENUES		\$ 5,260,343.36		\$ 37,538,082.25

Source: HACP

TABLE 2

Allies and Ross Management and Development Corporation (ARMDC) 2010 EXPENSES		
TRANSACTION	DATE	AMOUNT
Garfield 1 Bridge Loan	2/17/2010	\$ 102,656.28*
Garfield 2 Construction Loan	2/17/2010	\$ 279,540.00*
Garfield 2 Construction Loan	3/11/2010	\$ 101,901.00*
Garfield 2 Construction Loan	3/11/2010	\$ 220,460.00*
Garfield 2 Construction Loan	4/13/2010	\$ 789,714.56*
Garfield 2 Construction Loan	5/20/2010	\$ 1,220,789.00*
Garfield 2 Construction Loan	6/24/2010	\$ 1,288,351.00*
Garfield 2 Construction Loan	8/5/2010	\$ 10,068.60*
Garfield 2 Construction Loan	8/19/2010	\$ 13,844.06*
Garfield 2 Construction Loan	9/30/2010	\$ 1,602.54*
Garfield 2 Construction Loan	10/15/2010	\$ 5,076.70*
Garfield 2 Construction Loan	12/16/2010	\$ 102,461.64*
Garfield 2 Construction Loan	12/31/2010	\$ 112,869.49*
Garfield Demolition	12/31/2010	\$ 621,946.00*
Advertising New Pittsburgh Courier	9/23/2010	\$ 819.81
Advertising New Pittsburgh Courier	9/23/2010	\$ 819.81
Advertising Pittsburgh Post Gazette	10/29/2010	\$ 646.00
Garfield 1 Amortization/Allowance	12/31/2010	\$ 630,252.57
Garfield 2 Amortization/Allowance	12/31/2010	\$ 2,566.00
TOTAL EXPENSES		\$ 5,536,385.06
SURPLUS		\$ (276,041.70)**

Source: HACP

*Loan disbursements that are assets and not expenses.

**Negative surplus relates to the amortization of loans that represents non-cash expense.

Tables 1 and 2 show ARMDC's total revenues in 2010 at \$5,260,343.36 with \$5,536.385.06 in expenses and a negative surplus or loss of \$276,041.70. In 2011, Tables 1 and 3 show revenues of \$37,538,082.25 with \$10,550,609.68 in expenses and a \$26,987,472.57 surplus.

TABLE 3

Allies and Ross Management and Development Corporation (ARMDC) 2011 EXPENSES		
TRANSACTION	DATE	AMOUNT
Garfield 3 Construction Loan	2/24/2011	\$ 244,613.00*
Garfield 3 Construction Loan	3/17/2011	\$ 145,989.86*
Garfield 3 Construction Loan	4/14/2011	\$ 420,962.20*
Garfield 3 Construction Loan	5/19/2011	\$ 737,575.00*
Garfield 3 Construction Loan	6/23/2011	\$ 1,207,847.49*
Garfield 3 Construction Loan	7/28/2011	\$ 1,217,092.96*
Garfield 3 Construction Loan	9/1/2011	\$ 50.00*
Garfield 3 Construction Loan	10/27/2011	\$ 100.00*
Garfield 3 Construction Loan	12/1/2011	\$ 50.00*
Addison 1 Loan	12/1/2011	\$ 199,312.73*
Guarantee Corp	12/27/2012	\$ 5,000,000.00
Garfield 3 Construction Loan	12/31/2011	\$ 190,692.76*
Addison 1 Loan	12/31/2011	\$ 49,688.15*
Advertising New Pittsburgh Courier	12/31/2011	\$ 500.85
Advertising New Pittsburgh Courier	12/31/2011	\$ 500.85
Advertising Pittsburgh Business Times	12/31/2011	\$ 550.00
Advertising Pittsburgh Post Gazette	12/31/2011	\$ 313.00
Shared Service Contract	6/7/2011	\$ 100,000.00
Garfield 1 Amortization/Allowance	12/31/2011	\$ 588,516.85
Garfield 2 Amortization/Allowance	12/31/2011	\$ 28,785.00
Garfield 4 Demolition	2/10/2011	\$ 60,556.74
Garfield 4 Demolition	3/17/2011	\$ 165,913.32
Garfield 4 Demolition	7/21/2011	\$ 138,946.92
Garfield 4 Demolition	9/1/2011	\$ 47,052.00
Garfield 4 Demolition	9/29/2011	\$ 5,000.00
TOTAL EXPENSES		\$ 10,550,609.68
SURPLUS		\$ 26,987,472.57

Source: HACP

*Loan disbursements that are assets and not expenses.

Finding: In Tables 2 and 3 the HACP administration lists loan disbursements as expenses. The HACP Administration explained that this was for the auditors to see the use of funds.

Clean Slate E3 Incorporated (Clean Slate E3)

Statutory Authority for Clean State E3

Finding: Unlike ARMDC, the Authority's other non-profit organization; Clean Slate E3 was not created pursuant to HUD or other federal regulations. Clean Slate E3 was created pursuant to the Pennsylvania Non-Profit Corporation Law of 1988.

The PA Non-Profit Corporation Law applies to any non-profit charitable organization in the Commonwealth. The statute details the fiduciary duties of board members and the rules and regulations for the creation, operation and dissolution of the organization. Examples of other local non-profits organizations are the Animal Rescue League, Catholic Charities and Goodwill.

Clean Slate

Clean Slate was originally an in-house program operated by HACP. The City Controller's 2009 Performance Audit of HACP Spending recommended that HACP "fund and operate Clean Slate entirely through a foundation, as it does with the Youth Services Investment Fund".

The Youth Services Investment Fund emphasis is on generating educational and employment opportunities for young adults in the HACP community. Its assets are managed by Mellon Investments and the program is administered by the Pittsburgh Foundation, all third party organizations.

Finding: HACP still operates an outreach program called Clean Slate that utilizes federal monies to put on an annual anti-drug event for Authority youth residents.

Clean Slate E3

According to HACP Administration, the Authority created Clean Slate E3 as a tool for spending foundation and privately donated money for purposes not permitted by federal spending guidelines.

Finding: Clean Slate E3 is a non-profit, 501 (c)(3) charitable corporation that is not operated by a separate foundation or third party organization.

Finding: Board members of Clean Slate E3 are employees of the Housing Authority.

Finding: Clean Slate E3's present structure allows all financial, organizational and operating decisions to be made by the same individuals operating HACP.

RECOMMENDATION NO. 1:

HACP should rename one of the Clean Slate programs to prevent any confusion about each program's purpose, operation and funding.

Consulting and Shared Services Agreement with HACP

On January 1, 2011 Clean Slate E3 entered into a Consulting & Shared Services Agreement with HACP "to keep such books of account and other records as may be required and approved by the Corporation, including, but not limited to records relating to fundraising and expenditure of funds".

Finding: Clean Slate E3 pays HACP \$6,000 annually to maintain its books.

Clean Slate 3 Funding Sources

According to the Housing Authority website, the sources of Clean Slate E3 funding stem from a combination of community organizations, businesses and various fundraisers hosted throughout the year.

Finding: The annual Charity Golf Outing is the largest source of revenue for Clean Slate E3, accounting for 78 % of the organization's revenue in 2010 and 86% in 2011.

Charity Golf Outing Advertising

According to a Director from Clean Slate E3, advertisement and promotion for the Charity Golf Outing is done through ads in HACP's News and Views magazine, other newspapers and magazines, mailers sent to various business entities and charitable foundations and postings on the HACP web site. Golf Outing information was said to be posted on the Authority website from January through August. The Golf Outing is held every August.

Finding: The auditors found no evidence of any advertisement or promotion on HACP's web site in June or July 2012.

The auditors asked a Director of Clean Slate E3 for the names of publications where the Charity Golf Outing is advertised.

Finding: A Clean Slate E3 Director responded that the Charity Golf Outing is only advertised in HACP's own News and Views magazine, not in other newspapers or magazines as previously stated.

Clean Slate E3 Golf Outing Participants

Golf Outing participants are required to fill out a donation form indicating the level of participation along with their check. Different levels of sponsorship are available with a single golf package rate of \$350 per golfer.

The auditors requested the names of Clean Slate E3's contributors and participants to the Charity Golf Classic in 2010 and 2011.

Finding: Clean Slate E3 administration would not disclose the names of individual contributors to the Charity Golf Outing.

Finding: The almost nonexistent advertising for the Golf Outing, the Authority's refusal to disclose names of Golf Outing participants and the fact that Clean Slate E3 directors are the same people who award contracts on behalf of HACP implies a possible conflict of interest between Clean Slate E3 fundraising and day to day Housing Authority operations.

RECOMMENDATION NO. 2:

The audit recommendation to have Clean Slate E3 completely operated by a foundation should be followed. Having an independent third party operate the organization would allow solicitation of donations by personnel not affiliated with the Housing Authority.

Clean Slate E3 Revenue and Expense Data from HACP

Table 4 shows Clean Slate E3's revenue and Table 5 shows the expenses and change in fund balance for years ending 12/31/10 and 12/31/11 as reported by HACP.

TABLE 4
CLEAN SLATE E3
2010 AND 2011 REVENUES

REVENUES	2010	2011
Donations – Charity Golf Classic	\$79,735.00	\$71,062.00
Donations – Payroll Deductions	\$3,655.00	\$3,209.00
Soda Revenue	\$299.79	\$719.32
Donations – Training Fund	\$17,201.91	\$7,131.19
Donations – Misc.	\$950.00	\$140.00
TOTALS	\$101,841.70	\$82,261.51

Source: HACP

Finding: Four out of five sources of revenue decreased from 2010 to 2011 for Clean Slate E3. Donations for the Charity Golf Classic decreased by 11%; payroll deductions decreased by 12%; Training Fund donations decreased by 59%; and Miscellaneous donations decreased by 85%.

Finding: The only revenue increase for Clean Slate E3 from 2010 to 2011 was a 58% increase from soda revenue.

Finding: Clean Slate E3 revenue decreased by \$19,580.12 (19%) from 2010 to 2011.

RECOMMENDATION NO. 3:

Clean Slate E3 administration needs to investigate why the Charity Golf Outing decreased in revenue from 2010 to 2011. If revenues continue to decline, an advertising budget and plan should be considered and implemented.

**TABLE 5
CLEAN SLATE E3
2010 AND 2011 EXPENSES from HACP**

EXPENSES	2010	2011
Charity Golf Classic	\$28,653.22	\$26,244.56
Clean Slate Program	\$1,603.34	\$12,299.26
Scholarships	\$10,000.00	\$9,000.00
Administrative	\$15.00	\$70.00
Bank Fees	\$100.29	\$320.26
Training	0	\$16,408.50
TOTALS	\$40,371.85	\$64,342.58
SURPLUS	\$61,469.85	\$17,918.93

Source: HACP

Finding: HACP reports a two year surplus of \$79,388.78 for Clean Slate E3.

Clean Slate E3 2010 Federal Tax Return

Finding: There is a difference between the fund balance reported on the Clean Slate E3 2010 tax return and the statement provided to the auditors by HACP.

HACP Administration explained that the \$153,067.00 difference between the two fund balances was the result of a money transfer. When Clean Slate E3 was incorporated in 2010, the non-federal money remaining in the Authority's original Clean Slate program was transferred to Clean Slate E3. Table 6 shows the combined monies as reported on the Clean Slate E3 2010 income tax return.

TABLE 6

CLEAN SLATE E3 2010 TAX RETURN VS. HACP STATEMENT			
	2010 Tax Return	Clean Slate E3 2010 HACP Statement	Difference
Revenues	\$227,255.00	\$101,841.70	\$125,413.30
Expenses	\$12,718.00	\$40,371.85	NA
Fund Balance	\$214,537.00	\$61,469.85	\$153,067.15

Source: HACP and 2010 Tax Return

Finding: The addition of funds (\$153,067.00) from the original Clean Slate program increased Clean Slate E3 revenue by 71%.

Finding: According to the Clean Slate E3 2010 tax return, total revenue of \$227,255 was received with \$12,718 dispersed. Net assets for 2010 were \$214,537.00.

Finding: As of September 2012, the Clean Slate E3 tax return for 2011 had not been filed.

Scholarship Program

Clean Slate E3 Incorporated was created to administer a youth scholarship program beginning in 2010. As outlined in its tax return and on HACP's web site, Clean Slate E3's mission is to promote a drug-free lifestyle, support educational opportunities and social service programs for HACP's residents. Clean Slate E3 may also engage in other activities permitted by law in conformity with its charitable purpose.

Finding: Currently Clean Slate E3 youth scholarship program offers annual scholarships in the amount of \$1,500 to qualified public housing residents or residents of Section 8/Housing Choice Voucher Program up to four years.

Finding: Prior to 2012, Clean Slate E3 youth scholarship program offered annual scholarships in the amount of \$1,000.

According to HACP Administration, the Clean Slate E3 scholarship program partners with an outside non-profit that selects the scholarship recipients and disburses the funds directly to the school(s). As shown in Table 5, in 2010, \$10,000 was awarded in scholarships and in 2011 \$9,000 was awarded.

The number of scholarships awarded appears low compared to the money available. It appears that the program is not reaching its intended audience or the student eligibility pool is extremely limited.

Finding: HACP Administration explained Clean Slate E3 program surplus as money encumbered to cover the anticipated 4 years of each scholarship award.

Pittsburgh Promise and Clean Slate Scholarship Program Comparison

The Pittsburgh Promise offers college Scholarships to eligible seniors who graduate from the Pittsburgh Public Schools. The Pittsburgh Promise is operated by the nonprofit Pittsburgh Foundation.

TABLE 7

COMPARISON of HIGH SCHOOL and COLLEGE REQUIREMENTS of the PITTSBURGH PROMISE and CLEAN SLATE SCHOLARSHIP PROGRAMS		
HIGH SCHOOL REQUIREMENTS	PITTSBURGH PROMISE	CLEAN SLATE PROGRAM
Maintain this Cumulative Grade Point Average	2.5	2.5
High School Attendance	90%	Not Stated
Maximum Earnings	\$10,000 year up to 4 years TOTAL \$40,000	\$1,500 year up to 4 years TOTAL \$6,000
Income Guidelines	No Income Guidelines	Resident of Housing Authority Home or Section 8
Recommendations Needed	No	Yes
City Residence	Yes-prorated for years lived in City	Yes
Must Attend Public School	Yes	No
COLLEGE REQUIREMENTS		
Maintain this Cumulative Grade Point Average	2.0	2.5
Type of College	Must Attend State College	Can Attend Any College
College Status	Must have full time course load	Must be enrolled full time

Sources: Clean Slate E3 Guidelines from HACP and the Pittsburgh Promise Web Site

Finding: Clean Slate E3 requires a higher college Grade Point Average (GPA) than the Pittsburgh Promise but does not limit students to in-state colleges.

RECOMMENDATION NO. 4:

Clean Slate E3 administration should work with the Pittsburgh Foundation to promote the Pittsburgh Promise to HACP residents. The combined scholarship amounts are a great incentive for low-income students to pursue post-secondary education.

Other Housing Authorities Non-Profit Organizations

Internet research was conducted to determine how other Housing Authorities establish and utilize non-profit organizations for housing development and social/educational programs such as school scholarship awards, drug-free lifestyle promotion, educational opportunities and social service programs. The auditors reviewed Housing Authority websites of the following cities: Philadelphia, Cincinnati, New York, Wheeling, Rochester, Atlantic City, San Luis Obispo and Chicago.

City of Philadelphia, PA

Philadelphia Housing Authority (PHA) has an Office of Strategic Partnership that handles Partnership and Resource Development; Workforce Development/Customer Supportive Services; Elderly and/or Disabled; and Homeownership Division.

Low Income Housing Tax Credit projects are developed by the Philadelphia Housing Authority Development Corporation (PHADC) and managed by the Philadelphia Asset & Property Management Corporation (PAPMC), private service affiliates that develop and manage PHA tax credit sites.

Tax credits have also been given at other Philadelphia public housing sites managed by Alternatively Managed Entities (AMEs). AMEs receive public housing subsidy, but are otherwise not affiliated with the Philadelphia Housing Authority.

City of Cincinnati, Ohio

On Cincinnati's Housing Authorities Website, no housing development or customer support service was offered.

New York City, New York

The City of New York Housing Authority has a partnership with the City University of New York (CUNY) to offer scholarships. To qualify a student needs a 3.0 grade point average, financial need and a 500 word essay.

No other housing development or social service information was found on the City of New York Housing Authority's web site.

Wheeling, West Virginia

Wheeling Housing Authority (WHA) contracts with the local social service providers and education programs for youth and their families, provides activities and health care for the elderly.

Rochester, New York

Rochester Housing Authority (RHA) has a Resident Services Department that works with youth to improve life skills.

Atlantic City, New Jersey

Atlantic City Housing Authority (ACHA) offers a Family Investment Center that has Youth Programs, Homemaker and Service Coordinator, and Scholarship Programs. The Scholarship Programs are sponsored by the Public Housing Authorities Directors Association (PHDA). The PHDA is a member organization of over 1800 Housing Authorities nationwide.

City of San Luis Obispo, California

The Housing Authority of the City of San Luis Obispo does not directly run programs for homeless families, abuse or emergency shelters or counseling programs; through its close association with other social support agencies in the county, many families and individuals receive assistance by its presence. HASLO's Housing Choice Voucher program, Conventional Housing Program, the SLO Non-Profit Housing Corporation, and auxiliary support programs provide much needed assistance to over twenty-five hundred families countywide.

Chicago, Illinois

Chicago Housing Authority (CHA) spends over \$25 million annually in contracts that provide services to aid residents in a range of ways, such as employment training and retention assistance, child care programs, scholarships and substance abuse treatment.

Finding: None of the eight Housing Authorities reviewed formed its own non-profit organization for awarding school scholarships, promoting a drug-free lifestyle, supporting educational opportunities and social service programs.

Finding: The Philadelphia Housing Authority (PHA) was the only authority of the eight examined that formed a non-profit organization for housing development. However, that non-profit, the Philadelphia Housing Authority Development Corporation (PHADC), is managed by the Philadelphia Asset & Property Management Corporation (PAPMC) an entity separate from PHA.

Finding: It appears that most public housing authorities utilize existing non-profit organizations instead of creating their own.

Gang Resistance Education and Training (G.R.E.A.T.)

The auditors found that several housing authorities such as the City of Philadelphia Housing Authority, the City of Austin Housing Authority, and the Housing Authority of the City of Milwaukee, utilized the Gang Resistance Education and Training (G.R.E.A.T.) program provided through the US Department of Justice (DOJ).

The website grants.gov explains the Gang Resistance Education and Training Program as follows:

The Gang Resistance Education And Training (G.R.E.A.T.) Program (42 U.S.C. § 13921) is a school-based, law enforcement officer-instructed classroom curriculum administered by the Office of Justice Programs' Bureau of Justice Assistance (BJA) in cooperation with the Department of Justice's (DOJ's) Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The program's primary objective is prevention and is intended as an immunization against delinquency, youth violence, and gang membership. G.R.E.A.T. lessons focus on providing life skills to students to help them avoid engaging in delinquent behavior and violence to solve problems. Criminal justice professionals with powers of arrest—police officers, sheriff's deputies, parole or probation officers, school police officers, federal law enforcement officers/agents, prosecutors, judges, court officials, district attorneys—are eligible to teach G.R.E.A.T.

According to the website grants.gov, the G.R.E.A.T. program is an effective gang and violence prevention program and is targeted for middle school children. This is based on feedback and results from past and current G.R.E.A.T program users.

Groups eligible for the grant include State governments, County governments, City or township governments, Special district governments, Independent school districts, Public and State controlled institutions of higher education, Federal recognized Native American tribal governments, and Public housing authorities/Indian housing authorities. Example agencies that have utilized the G.R.E.A.T. program are the Boys and Girls Club of America and Rotary clubs. Award ceiling is \$125,000.

RECOMMENDATION NO. 5:

The HACP should investigate using the G.R.E.A.T. program in its efforts to promote a drug-free non-violent lifestyle.

HACP Public Housing Community Security

Prior to April 2007, in addition to receiving services from City of Pittsburgh police, HACP communities were patrolled by Housing Authority police. The HACP

disbanded its police force on April 20, 2007 and entered into a three (3) year Agreement with the City to provide additional police services to the housing developments. The City was paid \$1,000,000 per year for each contract year.

When the agreement between HACP and the City expired April 20, 2010, the HA proposed a new three year contract with the City. For \$1,500,000 per year, HACP wanted two police officers exclusively assigned to each of its seven housing sites for 14 hours each day. The City declined. The City Police Chief stated in a letter to the Housing Authority Executive Director that the proposal “would not be cost effective and Pittsburgh Police Bureau officer resources could not support this”.

Private Security Providers

To provide security at its public housing developments, HACP used Moving to Work funds to contract with private security providers. The contract with the first provider, Specialized Security Response, Inc., was for a three year term at a cost not to exceed \$1.8 million per year. This contract was terminated after one and a half years and a new contract was awarded to Victory Security in April, 2012. Victory Security’s compensation was not to exceed \$6,247,987.20 for five years (\$1.25 million per year) plus mileage at a rate set by the Internal Revenue Service. This contract was prematurely terminated after four months in August 2012.

Both security firms were contracted to provide Constable security services. Specialized Security Response’ service area was limited to housing developments while Victory Security was to provide constable services “Authority wide”.

Finding: HACP is willing to pay more for a lower level of security at its housing developments. The three year contract for constable services cost \$900,000 more than what was proposed to the City Police Bureau to provide services “above the baseline services of patrol and investigation”.

Finding: The Authority’s private security personnel are not elected or appointed PA Constables but must receive the 80 hours of constable training and possess Act 235 firearms certification.

According to the Authority’s Request for Proposal (RFP) for Constable Services, the private security contractor must “ provide armed constable trained security personnel (“security”) at HACP’s seven family communities. The RFP requires that the Contractor provide training that includes “all training currently required for constable training in Pennsylvania prior to beginning to work...”.

Finding: The required state constable training puts the contracted public housing security at a higher level than regular security personnel but much lower than police who are trained in accordance with PA Act 120.

Constables Law Enforcement Authority

Finding: PA Constables are Peace Officers who are elected or appointed by District Judges. Constables have no police training and limited arrest powers.

There are significant differences between police officers and constables who are statutorily defined as peace officers (16 P.S. §1216). Constables are required to complete 80 hours of Basic Constable Training while police officers are required by Act 120 to complete 520 hours of training. Unlike police officers, constables have no minimum physical fitness standards, psychological evaluations or background investigations to determine suitability for employment.

Constables cannot arrest or detain an individual without a warrant, but can make an arrest if they witness a felony. However, because constables cannot fill out criminal complaint forms or file charges, the “arrest” really constitutes detaining the suspect until the police arrive. The historical peace officer duties of constables have been largely replaced by the performance of minor judiciary tasks such as serving subpoenas, evictions and transporting prisoners.

Constable powers and authority are found throughout Pennsylvania statutes and case law. The PA Superior Court (*Commonwealth v. Roose*, 690 A2d 268, 1997) held that constables have no authority to make traffic stops or enforce the motor vehicle code. The conviction of Robert Roose for DUI, related summary traffic offenses and marijuana possession was reversed because the traffic arrest leading to the convictions was conducted by constables who had no authority to enforce the Motor Vehicle Code. The decision was affirmed by the PA Supreme Court.

Given the substantial difference between constables and police officers, the Superior Court stated that “Enforcement of the Motor Vehicle and Crimes Codes and the serious responsibilities and challenges which it entails should not be delegated to those neither trained nor supervised for such work”.

A 1997 report on Constables Law Enforcement Powers submitted to the PA Local Government Commission on Crime and Delinquency concluded that “recent case law does not provide a sound basis for the utilization of constables, and their deputy constables, in the general provision of law enforcement services in Pennsylvania. The utilization of constables to provide law enforcement services would seriously, and perhaps dangerously, stretch the capabilities of constables, their support mechanisms, and their training”.

Finding: Constables are a poor substitute for Housing Authority police or City police. The Constables limited and questionable law enforcement authority makes them more of a liability than an asset to Housing Authority security operations.

Finding: Security personnel with constable training are a poor substitute for Housing Authority police or City Police. The Victory Security personnel do not even possess the limited enforcement authority of bona fide state constables.

Authority Implementation of Audit Recommendations

The Controller's 2009 audit examined Authority spending and made numerous recommendations for improvement. HACP stated in its July 3, 2012 letter to the Management Auditor that "implementation of previous audit recommendations has been done".

Finding: HACP did not implement all previous audit recommendations because Clean Slate E3 is not operated by a separate foundation as recommended in the 2009 audit.

The Housing Authority refused to provide details or specifics on how "HACP's implementation of previous audit recommendations has been done". Therefore, the extent and manner in which all previous audit recommendations have been implemented, if at all, is unknown.



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March 5, 2013

Michael E. Lamb, Controller
City of Pittsburgh
414 Grant Street
Pittsburgh, PA 15219

Dear Mr. Lamb,

We are in receipt of your final report, delivered via email, on February 25, 2013. The report documents the City of Pittsburgh Audit Department's review of the Housing Authority of the City of Pittsburgh's (HACP) Victory Security Services 2012 contract as well as the Authority's nonprofit affiliates: Clean Slate E3 Corporation and Allies and Ross Management and Development Corporation. Please accept this letter as the formal response to the items contained within the report.

The report lists numerous findings. Contrary to the traditional use of the term "finding" in audit reports, the Controller's report lists as findings general statements of facts and they do not have a negative connotation associated with them. Therefore for purposes of this response, we will only respond to those findings where the Authority believes the statement of fact is in error or where we perceive the finding denotes a negative connotation. We will also respond to each of the five (5) recommendations provided within the report.

The second finding on page 7 states that: "HACP is not the owner entity of its mixed finance housing developments but retains ownership of the land. The private developer owns the buildings while HACP leases the property to the developer." This is an inaccurate statement. HACP does typically lease the land, but the private developer does not own the buildings. The ownership entity typically consists of the Authority or ARMDC, the developer, and a third party equity investor. The equity investor owns the majority (99.99%) of the created entity. The developer and the Authority or ARMDC owns the .01%. This type of structure is for beneficial or required for tax credit deals. The equity investor owns the majority of the ownership entity and they serve as a limited partner. The developer and the Authority / ARMDC make up the general partner.

Recommendation #1 states that: "HACP should rename one of the Clean Slate programs to prevent any confusion about each program's purpose, operation and funding." We understand the rationale for this recommendation as it may appear to be confusing as a general concept. Clean Slate, the program is an activity funded by HACP. Clean Slate E3 has its own accounts and is a separate and distinct legal entity. Although we appreciate the recommendation, the HACP is not

inclined to change the name of either entity. The Authority has a history of operating the Clean Slate program and our residents are familiar as it has name recognition. To change the name of either entity would create marketing issues and other programmatic concerns to include a financial expense as both are long-term established.

Recommendation #2 states that: "The audit recommendation to have Clean Slate E3 completely operated by a foundation should be followed. Having an independent third party operate the organization would allow solicitation of donations by personnel not affiliated with the Housing Authority." We will take this recommendation under advisement. The decision to have a foundation operate Clean Slate E3 would be one for the Board of Directors of the corporation to decide after carefully reviewing the pro's and con's of that type of management structure. Clean Slate E3 provides support that supplements other HACP programs. Historically, people identify with Clean Slate E3 and what it provides to the residents of HACP which is why they are willing to donate.

Recommendation #3 states that: "Clean Slate E3 administration needs to investigate why the Charity Golf Outing decreased in revenue from 2010 to 2011. If revenue continues to decline, an advertising budget and plan should be considered and implemented." The administration has ascertained why revenue declined. Many of our normal contributors have told us that they are feeling the effects of the economic malaise that exists in the country and even though they are highly supportive of our program, they just cannot donate like they used to. We expect as the economy recovers, so will our donations. In regards to a marketing budget, however, we attempt to keep our costs as low as possible. We are not certain that the increase in donations through formal advertisement would be offset by the increased expenditure. However, the HACP will consider a marketing program for the golf outing if revenue continues to fall.

Recommendation #4 states that: "Clean Slate E3 administration should work with the Pittsburgh Foundation to promote the Pittsburgh Promise to HACP residents. The combined scholarship amounts are a great incentive for low income students to pursue post-secondary education." We agree that having both the Promise and our scholarship is a great advantage. In fact, we perceive the Promise scholarship has greatly increased the demand for the Clean Slate E3 scholarship, since having the larger Promise scholarship puts post-secondary education within reach of our residents. We believe our residents and their children who are predominantly public school students are actively taking advantage of the Promise. Anything the HACP can do to promote the Promise enhances their utilization of the opportunity. Therefore, HACP will welcome any partnership that promotes increased post-secondary education.

Recommendation #5 states that: "The HACP should investigate using the G.R.E.A.T. program in its efforts to promote a drug free non-violent lifestyle." We agree and we have referred this recommendation to our Resident Services staff to investigate and pursue.

The report lists several findings related to our security program. The findings summarized in general state that our use of private security contracts is not as much of a deterrent to crime or as cost effective as using the City of Pittsburgh Police force would be. We concur and would welcome an opportunity to contract with the City Police Department for above baseline services at a reasonable cost. Unfortunately, we have not been able to attract the department into a

reasonable contract that meets our regulatory requirements of service for an appropriate fee. We utilize contract security only because we have no other source to augment standard patrols as called for by the Cooperation Agreement with the City.

This concludes our responses to the City Controller review. We would like to thank the City Controller and his staff for their professionalism in conducting the review and we appreciate their hard work and effort in enhancing the operational effectiveness of Housing Authority of the City of Pittsburgh.

Sincerely,

A handwritten signature in black ink, appearing to read "Caster D. Binion". The signature is fluid and cursive, with a long horizontal stroke at the end.

Caster D. Binion
Executive Director

