



MEXICO HOUSING AUTHORITY



PO Box 484 – 828 Garfield Avenue – Mexico, Missouri 65265 Phone: (573) 581-2294 – Fax: (573) 581-6636 –
www.mexicoha.com

Board of Commissioners
Housing Authority of the City of Mexico, Missouri

AGENDA REGULAR MEETING
MHA Administration Office,
828 Garfield Avenue, Mexico, MO 65265
Scheduled for
Thursday, December 19, 2024, at 10:00am

1. **Call to order** by Chairperson, Rita Jackson.
2. **Roll Call** by Dawn Mahaney, Executive Director.
3. **Adoption of Agenda.**
4. **Comments from the Public** (limit 3 minutes per person).
5. **Approval of Regular Meeting Minutes.**
Approval of Board Meeting minutes from November 19, 2024.
6. **Executive Director's Report:**
 - a. Financials
 - b. S8/PH Report
7. **Unfinished Business.**
8. **New Business.**
 - a. Board Resolution 2990 Acceptance of annual audit FYE 3/2024
9. **Other Business.**
10. **Adjournment.**

A complete agenda packet is available for review at the MHA office during regular business hours and posted on the MHA website at: www.mexicoha.com

If you wish to participate in the meeting and require specific accommodations or services related to disability, please contact MHA at (573) 581-2294 at least one working day prior to the meeting.

MINUTES OF THE REGULAR MEETING

**OF THE BOARD OF COMMISSIONERS OF
THE HOUSING AUTHORITY OF THE CITY OF MEXICO
HELD ON Tuesday, November 19, 2024**

The Board of Commissioners of the Housing Authority of the City of Mexico convened in an Open Meeting on Tuesday, November 19, 2024, at 2:00 pm at MHA Administration Building. Commissioner Rita Jackson presided.

1. **Call to order:** The Board of Commissioners of the Housing Authority of the City of Mexico, Missouri (MHA) met in open session on November 19, 2024. Commissioner R Jackson called the meeting to order at 2:03pm.

2. **Roll Call** by Executive Director, Dawn Mahaney:

The following Commissioners were present:

Commissioner Rita Jackson
Commissioner Barb Wilson
Commissioner Sterling Oliver

Commissioners absent:

Commissioner Bob Fenlon

Others present:

Executive Director/Secretary

Dawn Mahaney

3. **Adoption of Agenda**

R Jackson requested a motion to adopt the agenda. Commissioner S Oliver made a motion and B Wilson seconded motion. All commissioners present voted “aye”, and Commissioner R Jackson declared the motion approved.

Yes: R Jackson, Barb Wilson, S Oliver
No: None
Absent: B Fenlon

4. **Comments from the public:**

None

5. **Approval of Meeting Minutes**

R Jackson requested a motion to approve the Meeting Minutes as amended for the August 14, 2024 meeting. Commissioner S Oliver made a motion to approve and B Wilson seconded. All Commissioners present voted “aye” and Commissioner R Jackson declared the motion approved.

Yes: R Jackson, S Oliver, B Wilson
No: None
Absent: B Fenlon

6. Executive Director’s Report

D Mahaney started the Executive Directors report with speaking about the financial reports through September 2024 and answering questions about any line items that may need further explanation. D Mahaney explained the Section 8/Public Housing report with reporting MHA will not be issuing any more vouchers until 2025 once we receive funding for the new year and direction from HUD. D Mahaney discussed the new hire of a maintenance supervisor/contracting manager and explained we will not be issuing any contracts until January 2025. Future contracts discussed are for possible gutter/drain issues on Fieldcrest and Seminary, New siding for the senior center, concrete repairs and some possible exterior painting for more units.

R Jackson requested a motion to accept the Executive Director Report. Commissioner S Oliver made a motion and B Wilson seconded. All commissioners present voted “aye”, and Commissioner R Jackson declared the motion approved.

Yes: S Oliver, R Jackson, B Wilson
No: None
Absent: B Fenlon

7. Unfinished Business

NONE

8. New Business

Resolution 2988 Approval of HCV Payment Standards for FY 2025

R Jackson requested a motion to accept Resolution 2988. Commissioner B Wilson made a motion and S Oliver seconded. All commissioners present voted “aye”, and Commissioner R Jackson declared the motion approved.

Yes: S Oliver, R Jackson, B Wilson
No: None
Absent: B Fenlon

Resolution 2989 Approval of PH Flat Rent rates for FY 2025

R Jackson requested a motion to accept Resolution 2989. Commissioner B Wilson made a motion and S Oliver seconded. All commissioners present voted “aye”, and Commissioner R Jackson declared the motion approved.

Yes: S Oliver, R Jackson, B Wilson
No: None
Absent: B Fenlon

9. Other Business:

Discussion included moving Bylaws into a separate meeting at a different date. Dawn discussed the new application process for PH/HCV assistance. S Oliver brought up the underpass on Boulevard and the condition of the sidewalks and lack there of with the amount of foot traffic and tenants walking in that busy area.

10. Adjournment of Open Meeting:

Commissioner R Jackson requested a motion to adjourn the Open meeting on November 19, 2024, Commissioner S Oliver made a motion and Commissioner B Wilson seconded. The open session meeting was adjourned at 3:37pm

Rita Jackson, Board Chair

Dawn Mahaney, Executive Director/Secretary

Certification of Public Notice

I, Dawn Mahaney, Executive Director, of Housing Authority of the City of Mexico, Missouri, do hereby certify that on November 15, 2024, I posted public notice of the November 19, 2024 Board of Commissioners meeting and made available to the public by request at the MHA office during regular business hours and on the MHA website at www.mexicoha.com, copies of the Agenda and Board Packet for review.

Dawn Mahaney, Executive Director/Secretary

Section 8 Funding vs Expenses FY 2024/2025												
PH/S8 waitlist												
	April	May	June	July	August	September	October	November	December	January	February	March
HAP Received	\$48,287.00	\$46,292.00	\$38,618.00	\$44,496.00	\$47,706.00	\$47,706.00	\$47,706.00	\$33,501.00	\$ 49,147.00			
HAP Spent	\$45,088.00	\$46,771.00	\$47,599.00	\$48,183.00	\$49,160.00	\$49,469.55	\$50,908.00	\$50,705.00	\$ 51,285.00			
Difference	\$3,199.00	-\$479.00	-\$8,981.00	-\$3,687.00	-\$1,454.00	-\$1,763.55	(\$3,202.00)	-\$17,204.00	\$ (2,138.00)			
Vouchers EOM	120	121	124	123	125	127	126	126	123			
Vouchers issued/searching	36					54	28	22	0			
Waitlist	76					75	61	27	53			
PH units leased EOM (201 total units)	201	201	201	201	201	201	201	200	201			
Waitlist												
1 bedroom	58					54	56	44	59			
2 bedroom	27					25	24	21	26			
3 bedroom	16					17	16	17	19			
4 bedroom	4					3	3	3	3			



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RESOLUTION NO. 2990

RESOLUTION TO ACCEPT THE AUDITED FINANCIAL STATEMENTS AND SINGLE AUDIT OF THE CITY OF MEXICO HOUSING AUTHORITY FOR FISCAL YEAR ENDING MARCH 31, 2024

WHEREAS, the Annual Contributions Contract with the US Department of Housing and Urban Development (HUD) and the Missouri Housing Authorities Law requires that an annual audit of financial statements and single audit be performed by an independent public accounting firm; and

WHEREAS, the Single Audit Act of 1984 requires comprehensive single audits for state and local governments that receive Federal assistance; and

WHEREAS, the City of Mexico Housing Authority, Missouri, receives Federal assistance in the form of Public Housing operating subsidies, Section 8 Housing Choice Voucher rental assistance, and various other Federal grants; and

WHEREAS, the account firm BRZ Sailor and Khan LLC has performed an audit of the financial statements of the City of Mexico Housing Authority, Missouri, for the fiscal year ended March 31, 2024 that is in accordance with generally accepted auditing standards of the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133,

NOW, THEREFORE BE IT RESOLVED, that at a regular Board Meeting of the Board of Commissioners duly called and held on the 19th day of December, 2024, The Board of Commissioners approved /authorized the acceptance of the independent audited financial statements and single audit of the City of Mexico Housing Authority for fiscal years ending March 31, 2024, performed by BRZ Sailor and Khan, LLC Certified Public Accountants.

Passed this 19th day of December, 2024

Rita Jackson, Chairperson

Dawn Mahaney, Board Secretary
Executive Director, Mexico Housing Authority

HOUSING AUTHORITY OF THE CITY OF MEXICO

Mexico, Missouri

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

March 31, 2024

SECTION I - SUMMARY OF AUDITOR RESULTS

Financial Statement:

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant Deficiency (ies) that are not considered to be material weakness? None reported

Noncompliance material to financial statements noted? No

Is a "going concern" explanatory paragraph included in the audit report? No

Federal Awards:

Internal control over major programs:

- Material weakness(es) identified? No
- Significant Deficiency (ies) that are not considered to be material weakness? None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with *Uniform Guidance* [2 CFR 20.516(a)]? No

Identification of major programs:

<u>ALN</u>	<u>Name of Federal Program</u>
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualifies as low-risk auditee Yes

HOUSING AUTHORITY OF THE CITY OF MEXICO

Mexico, Missouri

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

March 31, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

The current audit report for the year ended March 31, 2024 disclosed no Financial Statement audit findings.

SECTION III - FEDERAL AWARD FINDINGS

The current audit report for the year ended March 31, 2024 disclosed no Federal Awards audit findings.

ACTION PLAN

The current audit report for the year ended March 31, 2024 disclosed no audit findings and consequently there is no action plan.

QUESTIONED COSTS

None



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*Independent Accountant's Report on
Applying Agreed-Upon Procedures*

November 15, 2024

Board of Commissioners
Housing Authority of the City of Mexico

We have performed the procedure enumerated below on the electronically submitted information of the Housing Authority of the City of Mexico (Authority) to the U.S. Department of Housing and Urban Development, Public and Indian Housing – Real Estate Assessment Center (PIH-REAC) as of and for the year ended March 31, 2024. The Authority's management is responsible for the accuracy and completeness of the electronic submission to PIH-REAC.

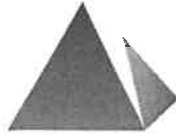
The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether the electronic submission of certain information to PIH-REAC agrees with the related hard copy documents. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated finding are as follows:

We compared the electronically submitted information identified in the "UFRS Rule Information" column of the attached chart with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedures indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the attached chart.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the electronically submitted information identified in the "UFRS Rule Information" column of the attached chart agrees with the related hard copy documents. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



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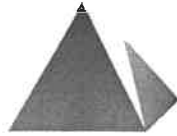
We were engaged to perform an audit in accordance with the audit requirements of Title 2 U.S. Code of the Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), by the Authority as of and for the year ended March 31, 2024, and have issued our report thereon dated November 15, 2024. The information in the "Hard Copy Documents" column listed in the attached schedule was included within the scope or was a by-product of the audit. Further, our opinion on the fair presentation of the Authority's financial data schedule (FDS) dated November 15, 2024, was expressed in relation to the basic financial statements of the Authority taken as a whole.

A copy of the reporting package required by Uniform Guidance and the FDS, which includes the auditor's reports, is available in its entirety from the Authority. We have not performed any additional procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to HUD, PIH-REAC.

This report is intended solely for the information and use of the Authority and the U.S. Department of Housing and Urban Development, PIH-REAC, and is not intended to be and should not be used by anyone other than those specified parties.

Barrale Renshaw CPAs and Advisors

St. Louis, Missouri
November 15, 2024



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Procedures	UFRS Rule Information	Hard Copy Document(s)	Findings
1	Balance Sheets and Revenue Expense (data line items 111 to 13901)	Financial Data Schedule, All CFDAs, if applicable	Agrees
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
3	Type of opinion of FDS (data element G3100-040)	Auditor's Supplemental report on FDS	Agrees
4	Audit findings narrative (data element G5200-010)	Scheduled of Findings and Questioned costs	Agrees
5	General information (data elements series (G2000, G2100, G2200, G9000, G9100)	OMG Data Collection Form	Agrees
6	Financial statement report information (data element (G3000-010 to G3000-050)	Schedule of Findings and Questioned Costs, Part I of OMB Data Collection Form	Agrees
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned Costs, Part I of OMB Data Collection Form	Agrees
8	Type of Compliance Requirement (G42000-020 & G4000-030)	OMG Data Collection Form	Agrees
9	Basic financial statements and auditor reports required to be submitted electronically	Basic Financial Statements (inclusive of auditor reports)	Agrees



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November 15, 2024

Board of Directors
Housing Authority of the City of Mexico
828 Garfield
Mexico, Missouri 65265

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Housing Authority of the City of Mexico for the year ended March 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 5, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Housing Authority of the City of Mexico are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year ended March 31, 2024. We noted no transactions entered into by the Housing Authority of the City of Mexico during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the low rent program's financial statements was (were):

Management's estimate of the allowance for doubtful accounts is based on historical tenant accounts receivable, historical loss levels, and an analysis of the collectibility of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.



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Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 15, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Housing Authority of the City of Mexico's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Housing Authority of the City of Mexico's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the supplementary information including the Financial Data Schedule - HUD Prescribed Format. Our procedures consisted 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 did not audit the supplementary information including the Financial Data Schedule - HUD Prescribed Format and therefore do not express an opinion on them.



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We were engaged to report on the Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the remaining accompanying supplementary information including the Financial Data Schedule – HUD, which accompany the financial statements. but are not required supplemental information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of the Housing Authority of the City of Mexico and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Louis A. Barrale, CPA
Barrale Renshaw CPAs and Advisors LLC