

HOUSING AUTHORITY  
OF THE  
COUNTY OF CONTRA COSTA



March 26, 2026

Rudy Rodriguez  
Division Director, Office of Public Housing  
San Francisco Regional Office - Region IX  
One Sansome Street, Suite 1200 San Francisco, California 94104-4430

RE: Management Decision Letter of Audit Findings for FYE March 31, 2025

Dear Mr. Rodriguez:

I am writing in response to your December 15, 2025, letter requesting that we provide evidence of compliance with several HUD-required actions to close our FYE 2025 audit finding numbered 2025-01 detailed in the Audit Report prepared by Novogradac & Company LLP for the Fiscal Year End March 31, 2025. The HUD-required actions and our responses are as follows:

1. Confirm that a Declaration of Section 214 Status form was completed for the audited tenant file.
  - a. The missing Declaration of Section 214 Status form was completed.
2. Confirm that a HUD-9886 Authorization for Release of Information form was completed for the six (6) audited tenant files.
  - a. A HUD-9886 Authorization for Release of Information form was completed for each of the six referenced tenant files.
3. Confirm that a Lead-based paint form was completed for the audited tenant file.
  - a. A Lead-based paint form was completed for the referenced tenant file.
4. Confirm that a HUD-50058 form was completed for the seven (7) audited tenant file.
  - a. A HUD-50058 form was completed for the seven referenced tenant files.
5. Provide a statement on the auditor noted Questioned Costs of \$168,325 and if they have been resolved.
  - a. The total Questioned Costs in the amount of \$168,325 have been resolved. However, the tenant portion went up for several files. Because these files were processed late, Contra Costa HA (HACCC) made the effective change date of these increases later than it should have been to avoid billing tenants retroactively for HACCC's delay. HACCC used HAP to "absorb" \$16,690 that should have been paid by HCV clients. HACCC will use its non-federal funds to repay HAP.

6. Provide a copy of implemented policies and procedures and a list of changes made to the internal controls policy to address the cause of the auditor identified deficiencies.
  - a. Attached are HACCC's Electronic File Protocol Quality Control (EFP QC) Checklist Instructions. This addresses the deficiency noted by the Auditor.
  - b. We have also attached our Late Recertification Recovery Plan Procedure since this was a related issue in some of the files.
  
7. Confirm that the actions stated in the Corrective Action Plan that was submitted as part of the audited submission have been implemented.
  - a. The actions put forth in the Corrective Action Plan submitted as part of the audited submission have been implemented.

Please reach out if you have any questions. I can be reached at [jvillarreal@contracostahousing.org](mailto:jvillarreal@contracostahousing.org) or by telephone at (925) 957-8011.

Sincerely,



Joseph Villarreal  
Executive Director  
Housing Authority of the County Contra Costa  
P.O. Box 2759  
Martinez, CA 94553