



AUG 22 2005

U.S. Department of Housing and Urban Development  
San Antonio Field Office, Region VI  
Office of Public Housing  
One Alamo Center  
106 South St. Mary's Street, Suite 405  
San Antonio, Texas 78205-3601  
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[www.hud.gov](http://www.hud.gov) [www.espanol.hud.gov](http://www.espanol.hud.gov)

Mr. Steven A. Shorts  
Executive Director, Housing Authority  
of the City of Taylor  
300 E. 9<sup>th</sup> Street #B  
Taylor, TX 76574

Dear Mr. Shorts:

SUBJECT: Single Audit: Housing Authority of the City of  
Taylor  
Audit Period: October 1, 2003 through September 30, 2004  
IPA: Brown, Graham & Co., CPA.

We have reviewed the Authority's audit report for the period of twelve months ended September 30, 2004, which was electronically submitted to the Real Estate Assessment Center (REAC). The report as presented contained **no findings** and no other recommendations requiring corrective action. This audit is now considered closed.

HUD approval is no longer required prior to payment of the audit fee. Therefore, you may pay the auditor the balance of the audit fee if you have not already done so. The *Single Audit Act Amendments of 1996* (P.L. 104-156) require nonfederal entities that annually expend \$500,000 or more in federal awards to have a single or program-specific audit conducted for that year. If a PHA's annual federal award expenditures do not reach the threshold of \$500,000 or more, it has the option to procure a Government Auditing Standards (GAS), also known as a "Yellow Book" audit or a Generally Accepted Auditing Standards (GAAS) audit.

Our processing of the report, at this time, does not preclude HUD from taking administrative actions should subsequent information disclose that such actions are warranted. A complete copy of the audit report is available through the REAC homepage [www.hud.gov/offices/reac](http://www.hud.gov/offices/reac).

If you have any questions concerning this audit report, please contact Simona Berrellesa Public Housing Revitalization Specialist, at (210) 475-6800, extension 2210.

Sincerely,

A handwritten signature in cursive script that reads "Diana Armstrong".

Diana Armstrong  
Director  
Office of Public Housing

cc:  
Honorable Don Hill, Mayor  
Mr. Edmond Komandosky, Chairperson