

**The Flag**

“The flag... is a visible symbol of the ideal aspirations of the American people. It is the one focus in which all unite in reverential devotion. We differ in religion; we differ in politics; we engage in disputes as to the true meaning of the Constitution, and even challenge the wisdom of some of its provisions; we inject self-interest and cupidity into most of the ordinary transactions of daily life, but through the sanctifying folds of the flag, the collective intelligence of the nation rises superior to the wisdom of its parts, and thus ensures the perpetuity of the Republic.”



Major General Arthur Macarthur

The Cornwell Associates, Accountants, Inc. Newsletter is now being emailed to our clients!

If you would like for us to add more of your employees to the list, email Sarah Robertson at [sarahrobertson@cornwell-assoc.com](mailto:sarahrobertson@cornwell-assoc.com) and she will be glad to add them... Remember, when you add new employees or change internet providers you will need to notify us.  
[WWW.CORNWELL-ASSOC.COM](http://WWW.CORNWELL-ASSOC.COM)

You will also find a copy on our website at [www.cornwell-assoc.com](http://www.cornwell-assoc.com)

**Inside this issue:**

Now is the time to plan	2
HUD Deadlines	3
<b>PHAS MADE SIMPLE</b>	4
<b>Managing Housing Choice</b>	7
<b>Excel Tips</b>	8
<b>Viruses</b>	10
<i>SQL Reports</i>	11

JULY 2005						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

## Dates to Remember

**Cornwell Offices Closed on the Following Day:**

**July 4**

**We hope you have Safe and Happy Holidays!**

**A friendly request...**

**Please send a cover sheet with all faxes. Thank You!**



### NOW IS THE TIME TO PLAN

**Mary Coleman**

**Do you remember, Frances, Ivan, George, etc??? No, they are not lost family pets....they were the Hurricanes that turned our lives upside down in early fall of 2005. Now is the time to plan for the 2006 Hurricane season. Some names we don't want to hear on the evening news this year are Arlene (she has come and gone already) Bret, Cindy, Dennis (hope this one isn't a menace) Emily, Franklin. On a serious note, the better prepared you and your family are the better.**

**I hope you took advantage of the recent tax exempt days to buy items for your hurricane supply kit. Check and make sure your emergency equipment is in good working order and make sure you have a generous supply of all types of batteries. You will need extra gasoline if you have a generator and plenty of drinking water.**

**Check to make sure you have enough supplies to last you and your family three days. Now is the time to review your insurance policy to see what is covered and more important what is not – the insurance company will not issue flood insurance when a storm is coming your way.**

**Be prepared – plan ahead.**

**HUD ISSUES SUPERNOFA DUE DATE CORRECTIONS**

Public Housing Neighborhood Networks (PHNN): The new due date is July 11.

HOPE VI: The new due date is July 29, 2005

See Federal Register dated June 1 to view other corrections to NOFA before submission.

**Upcoming HUD Deadlines**

**PHAs with 6/30 year end date, the Section 8 Year End Statement (YES) due to HUD 8/15/2005**

**PHA with 6/30 year end date, FDS is due to REAC 8/31/2005**

**PHAs with 6/30 year end date, the SEMAP Certification is due to HUD (electronically) 8/31/2005**

**The VMS submission for the months of May, June and July can be submitted to REAC. Not Yet Released.**

**Released PHA's with the fiscal year beginning 1/1/06, the Operating Fund Calculation is due. Not Yet Released.**

The CFP 2005 funding notices will be received via email. HUD will no longer mail the ACCs & information. You will receive an email when the funds are released – See PIH 05-22. Bookmark the following address for future reference: <http://www.hud.gov/offices/pih/programs/ph/capfund/index.cfm>

Starting with the December 31, 2005 FYEs, PIC reporting for both PH & HCV MUST be AT LEAST 95%! PIH 05-17. This will be moving from the 85% reporting rate. If you are not currently compliant and need our help, be sure to give us a call.

And on a personal note:

Under federal law, the credit reporting agencies are required to provide a free personal credit report to anyone who asks for one. The credit reports are released by region in the United States. Florida is eligible starting June 1, 2005. To get a credit report from Equifax, Transunion & Experian go to [www.annualcreditreport.com](http://www.annualcreditreport.com). Be sure to satisfy yourself with the privacy information provided before proceeding.

**PHAS MADE SIMPLE**  
**By Tom Maloney, CPA**

This article will be an overview of the Public Housing Assessment System (PHAS). Future Cornwell Newsletter articles will discuss each of the four components of PHAS in more detail.

As most of you know, PHAS is the mechanism whereby HUD assesses and scores your Housing Authority on four areas. The total PHAS score available is 100 points. The four separate assessment indicators and the maximum points for each are:

-Physical Assessment Subsystem (PASS)	30 points
-Financial Assessment Subsystem (FASS)	30 points
-Management Assessment Subsystem (MASS)	30 points
-Resident Assessment Subsystem (RASS)	<u>10 points</u>
Total PHAS Points	100 points

What does this mean to you? How will this affect you?

Based on your total score, you will be designated a High Performer, a Standard Performer or Troubled; this last one is to be avoided if at all possible.

To be designated a High Performer; you will need a composite PHAS score of 90% or higher and at least 60% in each of the four indicators. If you can achieve High Performer status your Housing Authority will be eligible for a Capital Fund Bonus and may be eligible for the PASS Performance Incentive and can skip a physical inspection the next year if it receives a PASS score of 24 (80%) or higher.

A Standard Performer will have a composite PHAS score of between 60% to 90% and not less than 60% (18 points) of total points available in: PASS, MASS and FASS.

You can “earn” the dreaded Troubled Performer designation by scoring a composite PHAS score of 60% or more and less than 60% in only one indicator: i.e. PASS, FASS or MASS **or** having a composite PHAS score of less than 60%. A Troubled Performer will be remanded to the HUD Field Office, from which you can expect to receive more “help” than you would care for. Also, if Troubled for two years, you will be referred to Departmental Enforcement Center (DEC), which may lead a PHA to be suspended or debarred.

It should be very clear to you at this point that it is absolutely in your best interest to, at the very least, attain a Standard Performer designation.

Another factor in PHAS is the Deregulation for Small Public Housing Agencies, which was created to relieve small PHAs from being PHAS assessed on an annual basis. To be exempt every other year a PHA must:

- Have 249 units or fewer (Public Housing units)
- Be a Standard or High Performer in the prior assessment year.

During its exempt year a PHA must still submit FASS data, but does not submit RASS, PASS or MASS data. A PHA may ask to be PHAS assessed in an exempt year, if the following guidelines are met:

- Submitted in writing to REAC via the PHAS mailbox within 10 days after receipt of the email notification verifying exempt status.

If you have any questions on any of this, please do not hesitate to give us a call.

## PHYSICAL ASSESSMENT SUB-SYSTEM (PASS) SCORES IMPROVED

By Tom Maloney

As discussed in our “PHAS Made Simple” article, the PASS represents 30% of the Housing Authorities overall PHAS scores. In this article we will cover some techniques for improving your PASS score.

**Objective:** The objective of the PASS is to determine whether a PHA’s housing stock is meeting the standard of decent, safe, sanitary and is in good repair.

The Federal Register 24 CFR, Parts 5 & 200 is the regulation, which established the requirements for Physical Inspections. On the REAC website, you can locate the applicable Federal Register notice, dated June 28, 2000.

What is the purpose of a REAC inspection? The PHAs perform annual physical inspections in accordance with the Uniform Physical Condition Standards (UPCS). The inspection must include 100% of the property, not just a sampling of the units, and the deficiencies identified must be corrected. The REAC inspection is actually just a quality assurance review of the PHA’s 100% inspection. REAC inspects only a random sampling of the property to determine if the property is being properly maintained. HUD Quality Assurance Reviewers/Inspectors then monitor the certified inspectors’ performance, by reviewing a sample of those inspections.

Why follow UPCS? If the PHA is diligently inspecting and maintaining the property, applying the same standards as REAC, the PHA will know what deficiencies the REAC inspector is likely to identify and can correct them prior to the REAC inspection. **If the PHA understands and follows the UPCS, the physical condition inspection score determined by REAC for PHAS Indicator 1 should be high.** PHAs can contact REAC at [Reacpasstraining@hud.gov](mailto:Reacpasstraining@hud.gov) to schedule UPCS training.

What are Uniform Physical Condition Standards (UPCS)? The standards are the foundation of the physical inspection program. They:

- Identify the five (5) inspectable areas and exigent health and safety hazards.
- Standardize definitions for inspectable items.
- Provide uniform, objective protocol for training inspectors to perform inspections of all property types and sizes, at any location.

How do I improve my PASS Score?

- Conduct routine maintenance on all properties and all units.
- Compare previous years’ (1 or more) PASS deficiencies and improve upon them for the current year by using PIH-REAC reports in Secure Systems (REAC’s on-line system).
- In other words: Make sure all past deficiencies has been corrected**
- Pay close attention to Exigent Health and Safety (EHS) (life threatening) deficiencies such as:
  - Inoperable or missing smoke detectors
  - Missing or damaged fire extinguishers
  - Exposed wiring or open panels
- Anticipate repairing common deficiencies

Common deficiencies:

- Units:
  - Ensure that there is adequate hot and cold running water.
  - Ensure that there is adequate supply of potable water.
  - Alleviate unsanitary facilities that are not in working condition, unusable in privacy, and have in adequate disposal of waste.

Continued...

-Fix inoperable smoke detectors:

- Each unit must have at least one smoke detector on each level (for example, in a two floor unit, there must be at least two smoke detectors).
- If two or more smoke detectors are on the same level in visible proximity, at least one of the smoke detectors must function as it should.

**-Remember: change batteries in smoke detectors often.**

-Health and Safety:

- Repair exposed wires.
- Alleviate blocked exits and entrances.
- Fumigate properties often to eliminate infestation of insects.

Deficiencies are recorded at the time of inspection; any deficiencies corrected after the inspection do not effect the point reduction.

Did you remember to?

- Check for missing, damaged, or expired fire extinguishers?
- Replace open fuse ports?
- Ensure any interior electrical boxes have covers.
- Make sure the HVAC hot water heater pressure relief valve discharge tube is no more than 18 inches to the floor?
- Check roof for non-operable exhaust vents or damaged shingles?
- Check walls for damage, mold, mildew, holes, or the need for a new coat of paint?
- Check doors to ensure the seals are not damaged, that there is not dual side key locks, and that interior doors can close properly?
- Replace damaged stoves or ovens that do not work?
- Repair leaking pipes and damaged sinks/showers?
- Ensure that there is proper ventilation to exterior from the laundry rooms?

What does the score mean to the PHA?

-24 points or above:

- PHA is instructed to make required repairs as part of ongoing maintenance program, not inspected next year unless otherwise trouble.

**-This is obviously where you want to be.**

-18 to 24 points:

- Property is inspected next year but is not trouble based on physical score.

-17 points or below:

- PHA is considered troubled based on physical score.

Can a PHA challenge its physical inspection score?

-No, the system creates the score based on data input. However; if an objectively verifiable and material Error(s) occurred in the inspection that, if corrected, will result in an improvement in the property's overall score, the PHA can request a Technical Review, or Database Adjustment. PHAS are seldom successful with this.

Well, that's all there is to it. Check out the references listed at the top of this article to get your PHA started on the road to Outstanding PASS Scores. Please give me a call if you have any questions or comments and make sure to see next month's Cornwell Newsletter for an article on improving your FASS scores (this is my favorite – all those numbers – just gives you goose bumps, doesn't it?)

**Note: The “PHAS MADE SIMPLE” overview article, which appeared in last November's Cornwell Newsletter, is reprinted in this issue. Over the next three months, articles will be presented which discuss TASS, MASS & FASS.**

## Managing Housing Choice Voucher Costs

By: Michelle Beans

June marks the first year half-way mark of the Consolidated Appropriations Act, 2005. Since this is the first year of not only calendar year funding, but fixed dollar amounts, it is imperative that each Housing Authority know their break-even point. When funding was provided based on the number of vouchers issued, this was not an issue; however, it is now a critical necessity.

If the determination is that year-to-date your Housing Authority has been using Administrative Funding to meet HAP expenses, there are some cost-cutting measures that can be taken immediately. Per notice PIH 2005-9. Some of the measures mentioned are:

1. **Payment Standards.** The PHA may opt to lower payment standards. In the tenant-based rental voucher program, a lower payment standard applies immediately to all new admissions, all movers, and stayers with a new HAP contract. The new lower standards cannot be applied to other participants until the second annual re-examination, unless you appeal the regulation to Washington. (Call us if you need help with this).
2. **Utility Allowances.** The Housing Authority can examine their utility allowance standards to determine if they are too high. Changes in utility allowances can be implemented immediately but not later than the next scheduled re-examination.
3. **Portability and Moves Within the Housing Authority's Jurisdiction.** The Housing Authority may opt to deny portability moves, and moves within the PHA jurisdiction, if the PHA does not have sufficient funds under its calendar year 2005 budget to subsidize families that move to a higher cost area or unit. A Higher Cost Area is defined as an area where a higher subsidy amount will be paid for a family because of higher payment standard amounts or "more generous" subsidy standards - including utility allowances that are higher.

While these three areas are probably the first to review and determine if changes should be made, there are a number of other actions that can be taken to ensure your Housing Authority's Section 8 Housing Choice Voucher Program remains solvent. One important tool to implement is your Fee Accountant. We will work with you and help you develop a cost-saving plan that will allow the Housing Authority to keep the administration fees and not have to use this income for the HAP.

# Excel Tips

by Linda Berish



## Column Headings and Columns Always Visible

Would you like to see the column headings on your Microsoft Excel spreadsheets no matter how far down you scroll? Here is one way to keep the column headings constantly visible:

1. Select the row just below your column headings.
2. Move your cursor to the A column if you want to lock all rows, or to the proper cell if you want to lock heading and columns to the left.
3. On the **Window** menu, click **Freeze Panes**.

The "frozen" column headings don't scroll, but remain visible as you move through the rest of the worksheet.

4. Hit your arrow keys to see if the proper cells stay on the screen.
5. To turn the freeze off, go to the window menu and select unfreeze panes.

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## Copying Entire Worksheet

Would you like to copy an entire worksheet (a page within a workbook) of information—from one workbook (Excel file) to another?

To copy an entire sheet to another workbook:

1. Open the workbook into which you want to paste the copied sheet.
2. Switch to the workbook that contains the sheet you want to copy.
3. Right-click the **Sheet** tab of the sheet you want to copy, and then click **Move or Copy** on the shortcut menu.
4. From the **To book** drop-down menu, select the workbook that will receive the sheet. (To copy the selected sheet to a new workbook, click **New book** on the drop-down menu.)
5. Select the **Create a copy** check box. (If you don't select this check box, the sheet will be moved instead of copied.)
6. Click **OK**.

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Continued.....



## Copy Column Widths

*This only applies to Microsoft Excel 2000 and above.*

If you need to make several columns with the same width, you will find that this is difficult to do. Excel 2000 has a new feature that allows you to copy and paste a column width.

1. **Right-click** the cell that has the column width that you would like to copy to other cells.
2. From the menu that appears, select "**Copy**".
3. **Highlight** the cells (in the area) by left mouse click across the top of the columns (where the letters are and it is gray that you would like to copy the width to).
4. Right-click these highlighted area and select "**Paste Special...**" from the menu that appears.
5. Click the "**Column widths**" selection box.
6. Click **OK**.
7. The column widths will now be left pasted.
8. To finish, just double-click the cell that you originally copied to stop the copying process. (This will stop the paste function, and bring Excel back to normal mode.)

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## Change Column Width

Need to change the width of a column in your worksheet?

1. Select a cell in the column(s) you would like to change the column width for.
2. Click the "**Format**" menu, point to "**Column**", and select "**Width...**" from the menu that appears.
3. Enter the new width in the "**Column width:**" text box.
4. Click **OK**.

Helpful hint: You can also move your mouse to the top of the columns in the gray area. Slowly move the mouse between the two columns you want to change. When the mouse changes from a down arrow to across, left click and drag to the size you want.

## **Email Viruses & Hoaxes** **by Justin Blakely**

Every once in a while I receive an official looking email that seems legit but it contains an attachment that is a virus. These emails are getting trickier and trickier. There are two rules I advise to avoid infecting your computer with these viruses; both rules are important and must be followed:

1. Never open an attachment unless it is from someone you know.
2. Never open an attachment unless you are expecting it.

Another type of pesky email I receive is known as a Virus Hoax. These emails usually contain information on a new virus or some type of free prize. They usually ask you to remove a file from your computer or send information. You must be very careful when you get these emails. Never perform a technical operation because some email tells you to do it. Consult with us first. Also, be careful about replying to emails because that is a guaranteed way to sign up for more spam. A good website on virus hoaxes is available at:

<http://www.symantec.com/avcenter/hoax.html>

Symantec Security Response uncovers hoaxes on a regular basis. These hoaxes usually arrive in the form of an email. Please disregard the hoax emails - they contain bogus warnings usually intent only on frightening or misleading users. The best course of action is to merely delete these hoax emails. Please refer to the above link whenever you receive what appears to be a bogus message regarding a new virus, or a promotion that sounds too good to be true.

## **Monthly Maintenance** **By Tom Donnelly**

Everybody knows that to keep your car running well you have to keep it maintained. This means changing the oil every 3000 miles, keeping the air filter clean and sometimes flushing the radiator. Well your computer network is about the same.

Most of you know that periodically we contact you to ask if we can takeover your system to perform a few tasks on your network. We do this to ensure that everything is in check and is running appropriately. Here are some of the tasks that we perform during our monthly maintenance checkup:

- Check the nightly tape backup logs to ensure complete backups
- Check for proper Quick & Dirty backup utility
- Run a Clean-up Data Files in Lindsey
- Remove old and unnecessary data in LAC directory
- Ensure that your server has sufficient space
- Install the latest software updates
- Delete temp files

These monthly checkups keep things running smoothly. They allow us to eliminate many problems before they pop up. This saves you time and money in the long run. If you have any questions about any of the above functions, please give us a call.

We perform this as part of your fixed monthly network support fee, so it doesn't cost you anything additional!

## SQL Reports: How to Use Them

By Shirley Mogensen

### Fast and Informative

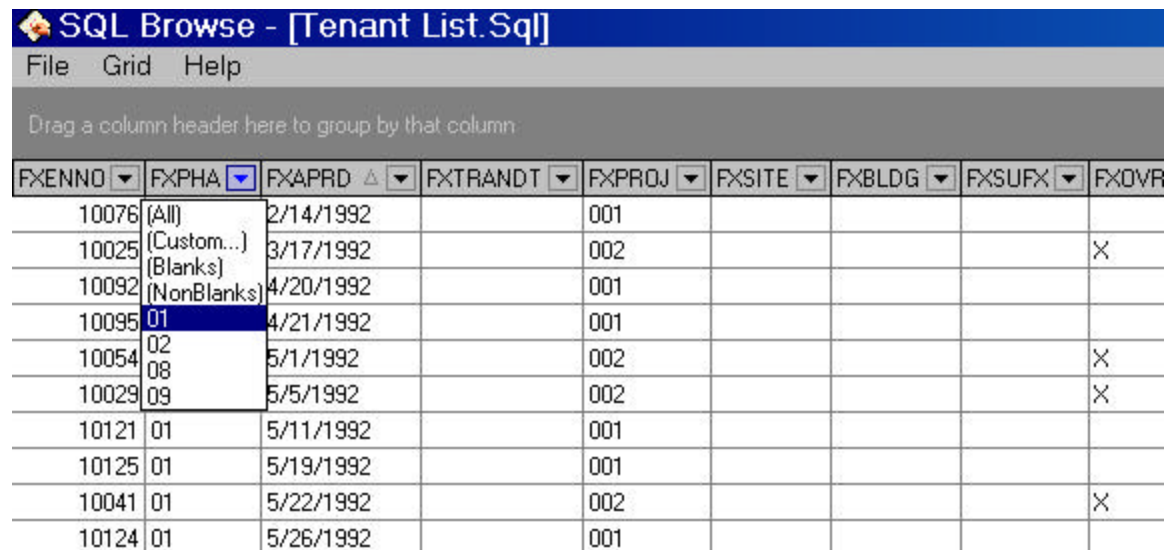
I'm sure you've been delighted by the speed with which some of the "New Reports" in Lindsey can print. Now we have some even newer reports for you to use. They are called SQL Reports and they appear under New Reports in Tenant Processing.

### Running And SQL Report

You can run the reports by clicking on each title and reading the description. If you find one that is useful, simply click on execute. When it's completed you will see multiple columns of data much like an Excel spreadsheet. Here's where the fun begins.

### Selecting the Data You Want

Let's say you selected the "all tenant list" and now you want to see only those people in PHA 01 and Project 001. Click on the drop down to the right of the PHA title and see your list of choices. It will include All, Custom, and then a series of your valid PHA numbers. Select 01 and your list will be limited to people in that PHA. Do the same for the Project heading.



FXENNO	FXPHA	FXAPRD	FXTRANDT	FXPROJ	FXSITE	FXBLDG	FXSUFFIX	FXOVR
10076	(All)	2/14/1992		001				
10025	(Custom...)	3/17/1992		002				X
10092	(Blanks)	4/20/1992		001				
10095	(NonBlanks)	4/21/1992		001				
10054	01	5/1/1992		002				X
10029	02	5/5/1992		002				X
10121	08	5/11/1992		001				
10125	09	5/19/1992		001				
10041	01	5/22/1992		002				X
10124	01	5/26/1992		001				

### Sorting the Data You Want

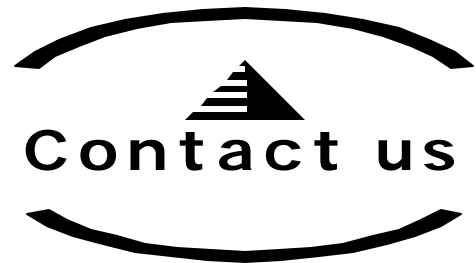
Now you want to see everyone in order by the date they moved in. Go to the Move in Date column and click on the heading once. Everyone should sort in order by that date. Now you also want them in order by transfer date. To accomplish this you'll have to click and drag on the Move In Date column and drag it up above the title line. Then do the same with the transfer date. Now you'll see a series of pluses (+) to the left of the tenant number with all of the unique move in dates in the file. Go to the menu and select Group and Expand All to see each tenant.

We will continue to give more useful hints over the next several months with this powerful tool.



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**WE'RE ON THE WEB!**  
**WWW.CORNWELL-ASSOC.COM**

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## ***OUR PROMISE***

The Cornwell Associates, Accountants, Inc. assume full responsibility for customer service to your satisfaction. Providing knowledge, materials and products in a friendly, efficient and professional manner has been the concept behind customer service for decades. In responding to your needs with a positive attitude toward constructive criticism, we strive for excellence in accountability and performance.

The Cornwell Associates, Accountants, Inc. have earned a reputation for superior knowledge of the Department of Housing and Urban Development programs, rules, and regulations. We provide clients with the knowledge, materials and products needed to meet the demands of the Housing Industry today. We intend to uphold our reputation and continue deserving your confidence.