

MODEL MEMO

Document Your Efforts to Fix Household File Mistakes

Use a memo to file to show potential auditors what you did to try to remedy the mistakes that you uncovered in household files. Adapt the memo below to your particular circumstances.

MEMO TO FILE

From: Joe Manager, ABC Management Corp.

Date: Nov. 1, 2012

Re: **Apt. 1A, 100 Main St., Anytown, State**

A review of the household's file on Sept. 27, 2012, revealed that annual household income recertifications and supporting documents for the year 2008-2009 were missing from the file.

On Sept. 28, 2012, I mailed a written request to the household head to complete and return income recertification forms for those years. I also requested certified copies of the household's 2008 and 2009 federal tax returns to support the recertifications.

The requested recertification and tax returns were received on Oct. 25, 2012; reviewed; and fastened into the household file.

ABC Management assumed responsibility for the site and its household files as of Jan. 1, 2012. To ensure future recertifications are handled promptly, our computer system will automatically generate annual recertification forms for each tax credit household in the site, and periodically remind the manager about any outstanding recertification requests to households. Once received, the recertifications and supporting documentation will be carefully reviewed, and if satisfactory, they will be fastened into the household's file to prevent loss.