



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Little Rock Field Office, Region VI
Office of Community Planning and Development
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March 9, 2017

Ms. Jennifer Walker
Director of Finance
City of Fort Smith
P. O. Box 1908
Fort Smith, AR 72902

Dear Ms. Walker:

The purpose of this letter is to acknowledge your letter dated February 6, 2017, which lists management's response to findings (2015-001: internal controls over financial reporting of depreciation and 2015-002: internal controls over financial reporting of invoices) noted in the City's 2015 audit review. Based on the actions described therein, HUD deems that the City has satisfactorily responded to the referenced audit findings.

The Little Rock HUD Office will review the results of the City's 2016 audit to ensure that the prior-year findings have been resolved, and to verify the status of findings (if any) per the 2016 audit year. If you have questions, regarding our assessment of the corrective actions taken by the City, please contact Lateefah Milton, Financial Analyst, on (501) 918-5733. Thank you for your assistance with HUD's review of the City's 2015 audit results.

Sincerely,

A handwritten signature in black ink, appearing to read "Clinton Johnson", with a long horizontal line extending to the right.

Clinton Johnson, Director
Community Planning and Development

cc: Mr. Matt Jennings, Community Development Director