



**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

300 North Los Angeles Street, Suite 4054  
Los Angeles, CA 90012

**OFFICE OF PUBLIC HOUSING**

Patrick Martinez  
Executive Director  
Housing Authority of the City of Needles  
908 Sycamore Drive  
Needles, CA 92363

**SUBJECT:** Housing Authority of the City of Needles - CA022  
Audit Review for Fiscal Year Ended June 30, 2023

Dear Mr. Martinez,

This letter is to acknowledge receipt of the Housing Authority of the City of Needles's Audit Report prepared by Smith Marion & Company, LLP, for the fiscal year ended June 30, 2023. We are pleased to note that the report contained no audit findings or questioned costs that were related to the Department of Housing and Urban Development Public Housing Division; therefore, a response is not required.

If you have any questions or concerns pertaining to this letter, please call Nida Watkins, Portfolio Management Specialist by email at: [Nida.R.Watkins@hud.gov](mailto:Nida.R.Watkins@hud.gov) or by phone at (213) 534-2558.

Sincerely,

*Meena Bavan*

Meena Bavan  
Director  
Office of Public Housing  
Los Angeles Field Office