



Seattle City Attorney

Peter S. Holmes

August 25, 2016

Michele Marchand
Seattle Housing and Resource Effort (SHARE)
P.O. Box 2548
Seattle, WA 98111-2548

SHARE Board of Directors
P.O. Box 2548
Seattle, WA 98111-2548

Dear Ms. Marchand and Board members:

On June 13, 2016, I wrote to you to express concern regarding SHARE's use of an unlicensed CPA to prepare and review its financial statements. My letter noted that SHARE had already outlined a number of remedial steps it intended to take, and set forth further steps that I believed SHARE needed to take to come into compliance with the Master Agency Services Agreement (the "Agreement") between SHARE and the City of Seattle. In particular, I stated that I believed that it would be necessary for SHARE to re-submit its prior financial statements, accompanied by a signed review report prepared by a duly licensed CPA.

I was pleased to receive a response from SHARE dated June 25, 2016, in which SHARE stated its intent to comply with my June 13 letter. Specifically, the letter stated that SHARE was working with Catholic Community Services of Western Washington to strike a fiscal agency agreement and to retain a financial review.

My purpose in writing this follow-up letter is to inquire as to what progress SHARE has made towards complying with the requests set forth in my June 13 letter. As I stated then, SHARE's use of an unlicensed CPA, even though inadvertent, is a matter of serious concern to the City. I would like to know whether SHARE has followed through on retaining a financial reviewer and, if so, when the City may expect to receive properly certified financial statements. I look forward to receiving an update at your earliest possible convenience.

As always, please do not hesitate to contact me to discuss this matter.

Very truly yours,

A handwritten signature in blue ink that reads "Peter S. Holmes".

Peter S. Holmes
Seattle City Attorney

cc: Jason Johnson, Seattle Human Services Department