



**Katherine Douglas** *Public Comment - General*

---

**From:** sbcob  
**Subject:** FW: 1st Amended- Reasonable Accommodations for GAAP  
**Attachments:** Declaration Packet 2024 - ENG.pdf

**From:** Faizah Dean <faeasha@me.com>  
**Sent:** Tuesday, June 11, 2024 8:38 AM  
**To:** sbcob <sbcob@countyofsb.org>  
**Subject:** Fwd: 1st Amended- Reasonable Accommodations for GAAP

**Caution: This email originated from a source outside of the County of Santa Barbara. Do not click links or open attachments unless you verify the sender and know the content is safe.**

I sent this email last week to the wrong email. I mentioned to send it to the County Supervisor for meeting public comments today.

Can you let me know if you will accept my public comments. I want to discuss issues in Accounting involving HUD and GAAP.

<https://faizahdean.com>  
Sent from my iPhone

Begin forwarded message:

**From:** Faizah Dean <faeasha@me.com>  
**Date:** June 5, 2024 at 11:14:44 AM PDT  
**To:** Dulce Astorga <DAstorga@hacsb.org>  
**Cc:** Frank Quezada <jfq@hacsb.org>, Tiffany Morten <TMorten@hacsb.org>, Rob Fredericks <RFredericks@hacsb.org>  
**Subject:** 1st Amended- Reasonable Accommodations for GAAP

The county of Santa Barbara And Housing Authority of The City of Santa Barbara

FULL DISCLOSURE

I am a CPA candidate. I am trained and experienced but I am not licensed. I am disabled under the ADA and under Workers Compensation laws. I need a reasonable amount of time to obtain a CPA Certified Public Accountant who can work in my behalf under GAAP. Obtaining A licensed CPA will ensure the quality of the financial statements meet GAAP.

Conflict of Interest

HUD Housing and Urban Development is not the IRS Internal Revenue Service. These are two separate distinct government entities. There is a conflict of interest that is created between HUD and the IRS Internal Revenue Service, if violating GAAP by preparing my own financial statements for purposes of HUD leads to a misrepresentation in reporting to IRS and State.

#### Independent Contractors and GAAP

You must treat similar independent contractors the same. Do you have any similar independent contractors conducting the same type of business? Can you tell me the policy and standard for reporting according to GAAP.

#### Disclosures and GAAP

Can you share your customers financial statements? Who is authorized to share your customers financial statements? What disclosures are permissible.

#### Who are the authorized to make GAAP? HUD vs GAAP

GAAP Generally Accepted Accounting Principals does not get any standards from HUD Housing and Urban Development. HUD is not authorized to make rules for GAAP. GAAP is for United States financial reporting standards.

HUD does not have authorization to set financial reporting standards or create new GAAP. HUD customers financial statements are to be prepared according to GAAP for financial reporting purposes.

#### Financial Reporting and GAAP

Financial reporting standards are different for different businesses.

Every business should be evaluated by qualified individuals who are responsible for the financial statement accuracy and the accuracy of reporting according to GAAP Generally Accepted Accounting Principals.

CPA Candidate

<https://faizahdean.com>

Sent from my iPhone