

Dennis P <mphillyd@gmail.com>

Re: Whistleblower submission on 11/24/21

Dennis Philipson <mphillyd2@gmail.com>
To: "Russell, Glenn" <Glenn.Russell@maac.com>
Bcc: mphillyd@gmail.com

Wed, Dec 1, 2021 at 3:46 PM

Hello again,

I wanted to add. I know what I know, and everything I have mentioned is the truth. I know what I witnessed over the last several years. I know you have current employees that have or are still committing "accounting errors". I also started receiving texts from current employees, assuming you started questioning them.

Again, being that MAA dismissed my comments when I was asked to leave the company, I have a hard time trusting anyone at MAA. MAA has always done what is best for them, not their employees or residents.

No offense to you, I would assume you need to be very ethical in your position.

I want to review the report from April to make sure I am not being portrayed as crazy, as MAA is making me seem in their position statement to the EEOC.

Again, nothing against you, you seem like a great honest person.

Dennis

On Wed, Dec 1, 2021, 2:51 PM Dennis Philipson <mphillyd2@gmail.com> wrote:

Hello Glenn,

I hope you had a nice Thanksgiving as well.

I am still waiting to hear back from my original submission from April.

Dennis

On Wed, Dec 1, 2021, 2:26 PM Russell, Glenn <Glenn.Russell@maac.com> wrote:

Good afternoon Dennis.

Hope you had a good Thanksgiving.

I was curious if you submitted a NEW call into the whistleblower hotline on 11/24/21 in the evening?

Thank you

Glenn



Glenn Russell, CPA, CIA

SVP, Internal Audit

[6815 Poplar Avenue, Suite 500](#)

Germantown, TN 38138

P: 901-435-5412 M: 901-568-3052

[www.maac.com](#)

Dennis P <mphillyd@gmail.com>

RE: Whistleblower submission - MAA

1 message

Russell, Glenn <Glenn.Russell@maac.com>To: Dennis Philipson <mphillyd2@gmail.com>

Wed, Nov 10, 2021 at 9:05 AM

Hello Dennis,

Thank you for the note.

Regarding the April submission, I was the one that reviewed that detail and provided a report to our independent Audit Committee.

I am reviewing the requirements and format of the reporting that will be submitted to the caller on that submission (you) and will get that posted back to the Whistleblower website before November 30.

I want to make sure I use the appropriate format/template for that report.

Regarding the September call submitted related to the accounting practice of casualty loss items, I wondered if you had time to get on a call with me to answer a few questions around some of the allegations and materials that you submitted. Do you have availability this afternoon or tomorrow for a call perhaps?

Or do you prefer that I submit my questions to you via email?

Thank you

Glenn

**Glenn Russell, CPA, CIA**

SVP, Internal Audit

6815 Poplar Avenue, Suite 500

Germantown, TN 38138

P: 901-435-5412 M: 901-568-3052

www.maac.com

From: Dennis Philipson <mphillyd2@gmail.com>
Sent: Wednesday, September 22, 2021 8:27 AM
To: Russell, Glenn <Glenn.Russell@maac.com>
Subject: [EXTERNAL] Complaint fr5dygikuryskb

Good morning Glenn,

I hope that you are well. I submitted a whistleblower complaint, fr5dygikuryskb back on 4/6/2021. Am I able to get a follow-up report? I thought the whistleblower policy said I would be informed of the results? Perhaps I misinterpreted the policy.

I also submitted a whistleblower complaint yesterday; I believe there was some fraud going on there. I cannot be sure, but the way casualty loss was handled at MAA seemed very unethical. That is zuydoiq779yn0.

If I can be of any more assistance, please let me know.

Thank you,

Dennis Philipson



WHISTLEBLOWER

Message Summary

Subject

Inaccurate Coding

Type

Secure Web Form

Documents

3-12-21 Ice Storm Causulty.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/3-12-21%20Ice%20Storm%20Causulty.pdf?language=en)	1.31 MB
Fake Tree Removal 12-1-20.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Fake%20Tree%20Removal%2012-1-20.pdf?language=en)	729.46 KB
email 9-30-21.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/email%209-30-21.pdf?language=en)	1015.25 KB
Email 11-24-20.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Email%2011-24-20.pdf?language=en)	1.18 MB
Post Tysons Corner SO 7370107.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Post%20Tysons%20Corner%20SO%207370107.pdf?language=en)	2.39 MB
Post Tysons Corner SO 7370107.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Post%20Tysons%20Corner%20SO%207370107_0.pdf?language=en)	2.39 MB
3-12-21 Ice Storm Causulty.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/3-12-21%20Ice%20Storm%20Causulty_0.pdf?language=en)	1.31 MB
3-12-21 Ice Storm Causulty.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/3-12-21%20Ice%20Storm%20Causulty_1.pdf?language=en)	1.31 MB
Post Tysons Corner - Install Chalet Stone Boulders at Pool SO 7387824.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Post%20Tysons%20Corner%20-20Install%20Chalet%20Stone%20Boulders%20at%20Pool%20SO%207387824.pdf?language=en)	2.12 MB
email 9-30-21.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/email%209-30-21_0.pdf?language=en)	1015.25 KB

Created

Mon, 09/20/2021 - 13:13

Original Message

I had brought this type of info up before - and never received an update under the original whistleblower complaint. I have also filed whistleblower complaints with other agencies as well so they can double-check. I am not sure what kind of investigating you do, but it is straightforward to pull all invoices using GL Code CLS. These items are not casualty losses; they should be regular property expenses. There was no actual storm damage or casualty loss. I was instructed by RVP, SVP, RLD, and RSD on numerous occasions that these items should be casualty loss when they were not. I have attached a few emails to show some examples. There are other examples, and this is company-wide.

Comments

Displaying 1 - 7 of 7

Created

Sun, 12/05/2021 - 08:52

You can close this submission and not contact me further. Dennis Philipson

Created

Wed, 11/24/2021 - 18:12

More info coming soon.

Created

Fri, 09/24/2021 - 08:54

Ok - sounds good! Since I reported similar items in April and did not hear back, I did report my "allegations" to the SEC, I was not sure if this was considered fraud or not. If you have any other concerns, please feel free to email us. Thank you, and have a good weekend!

From

Mid-America Apartment Communities, Inc. Representative

Created

Thu, 09/23/2021 - 12:52

Thank you for sharing your concerns with MAA and for providing additional documentation from the submission you made in April. We are taking your allegations seriously and will notify you of the conclusion of our investigation once it is complete.

Created

Wed, 09/22/2021 - 12:47

added email

Documents

7-18-19 - Jay Email Casualty Loss.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-22/7-18-19%20-%20Jay%20Email%20Casualty%20Loss.pdf?language=en)	1.29 MB
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Created

Tue, 09/21/2021 - 16:38

I would guestimate at least \$500,000 at 6 different properties in the last 3-4 years btw. Not hard to make a fake incident report. Seems to be a company joke. I would guess, much more company wide Sitetec also seems to be a favorite vendor, even though they are horrible. Probably because Tim will put whatever you want in the invoice. Again, not sure if this is fraud....but sure seems unethical.

Created

Mon, 09/20/2021 - 13:26

some more emails.

Documents

email 3-10-21.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/email%203-10-21.pdf?language=en)	1.1 MB
winkler email 3-10-21.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/winkler%20email%203-10-21.pdf?language=en)	667.11 KB

Add Comment

Message**▲ Documents**

 Add Comment



WHISTLEBLOWER

Message Summary

Subject

Harassment

Type

Secure Web Form

Documents

Screenshot_20210917-105728.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-17/Screenshot_20210917-105728.png?language=en) 695.24 KB

Screenshot_20210917-105719.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-17/Screenshot_20210917-105719.png?language=en) 726.93 KB

Screenshot_20210917-105707.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-17/Screenshot_20210917-105707.png?language=en) 895.27 KB

2-19-21+Resident+Harrasement.pdf (<https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-17/2-19-21%2BResident%2BHarrasement.pdf?language=en>) 1.67 MB

Screenshot_20210917-104936.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-17/Screenshot_20210917-104936.png?language=en) 2.3 MB

Screenshot_20210917-110015.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-17/Screenshot_20210917-110015.png?language=en) 2.11 MB

Created

Fri, 09/17/2021 - 11:00

Original Message

I spent 5 years working for this company and not only was harassed by residents also my direct supervisor, Mr Blackman. I had an issue with two residents harassing me and Jay dismissed the situation and told me to handle myself. Jay, constantly commented on my looks and weight where at one time I had to ask him to stop and tell them i was tired of these comments. For years, after I sent in medical documents saying I had a mental illness, he sent me "waterboy" memes, which I can only assume were commenting on my mental capacity. I have attached a couple text messages and one email, though there are several in my archives dating back to 2017. I also, do not want to send anymore documents based on advice given. Please do not contact me, you should really look into this though. Oh, also you TA manager helped me have a new hire beat a drug test...I got proof of that as well. Just thought you should know. Thanks. Have a great day!!

Comments

Displaying 1 - 10 of 10

Created

Sun, 12/05/2021 - 08:53

You can close this submission and not contact me further. Dennis Philipson

Created

Wed, 11/24/2021 - 18:12

More info coming soon.

Created

Fri, 09/24/2021 - 08:56

OK, great - I am sure the EEOC will be able to settle this matter. Thanks again!

Created

Thu, 09/23/2021 - 07:47

please disregard, wrong portal.

Documents

11-8-2017 Amber Cato.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-23/11-8-2017%20Amber%20Cato_0.pdf?language=en)	919.77 KB
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From

Mid-America Apartment Communities, Inc. Representative

Created

Wed, 09/22/2021 - 13:53

Thank you for reaching out. We have received your additional information. The concerns you have presented are currently being handled through the EEOC.

Created

Mon, 09/20/2021 - 20:23

This is my final attempt to bring this matter to MAAs attention. I have dozens more emails, texts, etc regarding Jay's childishness and harassing behavior while I was with MAA. Do something about it!! Again, I am not the first person to bring this up or will I be the last.

Created

Mon, 09/20/2021 - 20:20

Not

Documents

Screenshot_20210920-201826.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Screenshot_20210920-201826.png?language=en)	1.34 MB
Screenshot_20210920-201826.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Screenshot_20210920-201826_0.png?language=en)	1.34 MB
Screenshot_20210920-201837.png (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Screenshot_20210920-201837.png?language=en)	861.85 KB

Created

Mon, 09/20/2021 - 19:04

additional emails

Documents

Email 8-26-20 Innappropriate Meme.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Email%208-26-20%20Innappropriate%20Meme_0.pdf?language=en)	1.58 MB
Email 9-22-20 Innappropriate Meme.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/Email%209-22-20%20Innappropriate%20Meme_1.pdf?language=en)	1.18 MB
email 11-16-20.pdf (https://www.whistleblowerservices.com/maa/system/files-encrypted/whistleblower/documents/2021-09-20/email%2011-16-20_0.pdf?language=en)	1.23 MB

Created

Fri, 09/17/2021 - 14:45

Also, to Add, how MAA had Drew's back during the whole traumatic ordeal and court case with the resident, Reza.

Created

Fri, 09/17/2021 - 14:38

Also, to add, there were witnesses when I asked him to stop commenting on my weight, clothes etc. I continued to be mocked even after that encounter. Due to past experiences with individuals reporting Jay and my interaction with your ER department, reporting him would have been useless. Not to mention, that your recent "investigation" did not even question any employees I had worked with in the past about harassment. All of them told me they were never even questioned. I heard inappropriate conversations regarding same sex with Kevin Curtis. I heard inappropriate things mentioned with Hannah Schindewolf. I heard race related comments with Addi. It is apparent that you do not do very thorough investigations. Also, when a financial concern was brought up, nothing was done. I have an email, from the CEO of that company, saying " Jay and I worked this out. It is apparent, that you do not do adequate investigation even after I tried to give the opportunity for this. Thanks. Have a great weekend.

Add Comment

Message

▲ Documents

 Add Comment



WHISTLEBLOWER

Message Summary

Subject

Accounting Practices/Racial Bias

Type

Secure Web Form

Documents

None

Created

Tue, 04/06/2021 - 07:08

Original Message

Good morning, I am just mentioning what I heard, all this should be looked into for accuracy. First, I do not know if this is against policy, but it just does not seem right to me. I planned on bringing this up on the SVP visit, but seemed like they were on a tight schedule. In March 2021, I received a call from Jay Blackman asking how much I paid in pool expenses for 2020. I then was asked to compare it to Post Corners in Centreville's 2020 expenses. We found that Post Corners in Centreville had underpaid her 2020 by \$15,000. Now my response would be to let accounting know immediately and pay the bill for 2020 for \$15,000. From what I heard and I am not positive if this is accurate, the pool company was told that they need to work with Jay or else they would lose the contract. Jay seemed to blame Winkler for his lack of attention to detail and being able to catch this in 2020. Jay also said some pretty nasty things about Winkler and I know for a fact they are good at collecting money. From what I heard the \$15,000 is being paid in 2021, for services rendered in 2020 and split into payments. I also heard that some of this \$15,000 is being hidden in capital money by inflating some of the work that has actually been done. It is my understanding that regular life guard service is not a capital expense. Now, I do not know if this is against policy or just creative accounting. Also, I know there was another \$40,000 of bills that added up from another contractor at the same property earlier in 2020 Hopefully that all got accounted for correctly. Secondly, I am tired of hearing Jay's borderline racist comments. He compares every black candidate we have interviewed to either ex employee Addi or Ronald from Post Pentagon Row. Most recently interviewed two black candidates, and his comment to me was "Oh, she was not like Addi at all." I do not understand how comparing her to someone that left the company two years ago is relevant. To me, I took that as, she is not "black or ghetto" like Addi. I am sorry, I look at everyone as an individual and to not bunch people into one group. I could go on about other situations, but it is not my place. Thanks!

Comments

Displaying 1 - 8 of 8

Created

Fri, 12/03/2021 - 11:51

Thank you for letting me know. 1) So when trees do not really fall down - it is ok to say that they did in order to consider them a causlty loss? 2) When you have a drywall leak, it is ok to consider this casualty loss even though 100 ft of drywall is not replaced according to your own definition of a causlty loss in the GL spreadsheet? Water remediation is causlty loss? 3) 40 million dollars of damage to an insurance company relating to a winter storm is reimbursed without any pictures or proper documentation? I thought you were self insured anyhow. 4) How are drains considered a causlty loss when no causlty loss has occured . Ok, then I guess I was wrong. Thank you for letting me know. You can consider this closed.

From

Mid-America Apartment Communities, Inc. Representative

Created

Fri, 12/03/2021 - 09:53

Thank you for your submissions to MAA's anonymous and confidential whistleblower center. We received your original concerns from April 2021 as well as September 2021, the attachments provided with each original submission, as well as your additional comments and attachments submitted after the original submissions. We have conducted a review of your allegations and have concluded that no questionable accounting, internal accounting controls or auditing matters had occurred relating to our accounting for spending on casualty loss items. You have indicated that more information may be forthcoming. We will review and consider any additional information that you provide. If you do not provide any additional information before December 10, 2021, we will consider this matter and all of your other submissions closed.

Created

Fri, 12/03/2021 - 08:29

I am also aware of times when MAA asked vendors to put storm damage or flood damage on their invoices, Brightview, Rupert, Sitetec, etc.

Created

Fri, 12/03/2021 - 08:21

See below for the email I sent on 12/1 to Glenn. I also emailed Glenn, I am not sure what NEW submission was added, and I commented 11/24 and 11/30 to my original submissions. I am not sure why Glenn would be curious if I submitted; I have been pretty open and honest with my submissions. All I can say is this; I asked for clarification while working at MAA on casualty loss on multiple occasions (I have those emails as well). I was never provided clarification. I do not believe most of these items qualified as an actual casualty loss. I know I spoke to multiple managers, and they made jokes about putting

things to casualty loss. I know Dennis Duke visited the property, and we put drains to casualty loss. I know I was instructed multiple times to claim items as a casualty loss. He also stated that is how you run a property. I provided email documentations. I am not sure what is going on or why so many items are coded to casualty loss. I am not sure why some accountants argued that it was or was not. I am not sure why flood cleanup would be a casualty loss. Post Properties or Bozzuto did not code items like that. I worked for WashREIT with Bozzuto, and they did not have these types of codes. I also gave enough information about will NOT be speaking further with MAA on this matter. I am happy to speak to anyone from the SEC. If you are not going to provide the report of your findings, I can not be sure I was right with my "allegations." Thank you, 12/1/2021 Hello again, I wanted to add. I know what I know, and everything I have mentioned is the truth. I know what I witnessed over the last several years. I know you have current employees that have or are still committing "accounting errors." I also started receiving texts from current employees, assuming you started questioning them. Again, being that MAA dismissed my comments when I was asked to leave the company, I have a hard time trusting anyone at MAA. MAA has always done what is best for them, not their employees or residents. No offense to you; I would assume you need to be very ethical in your position. I want to review the report from April to make sure I am not being portrayed as crazy, as MAA is making me seem in their position statement to the EEOC. Again, nothing against you; you seem like a great honest person. Dennis On Wed, Dec 1, 2021, 2:51 PM Dennis Philipson wrote: Hello Glenn, I hope you had a nice Thanksgiving as well. I am still waiting to hear back from my original submission from April. Dennis On Wed, Dec 1, 2021, 2:26 PM Russell, Glenn wrote: Good afternoon Dennis. Hope you had a good Thanksgiving. I was curious if you submitted a NEW call into the whistleblower hotline on 11/24/21 in the evening? Thank you Glenn Glenn Russell, CPA, CIA SVP, Internal Audit 6815 Poplar Avenue, Suite 500 Germantown, TN 38138 P: 901-435-5412 M: 901-568-3052
www.maac.com

Created

Tue, 11/30/2021 - 13:52

Hello, I am checking to see if the report regarding my claim is available. Thank you.

Created

Wed, 11/24/2021 - 18:12

More info coming soon.

Created

Tue, 09/21/2021 - 14:00

The investigator and/or the Company's legal counsel, will contact, to the extent the identity of the person who files a report is known, each Company employee or contractor who files a Report to inform him or her of the results of the investigation and what, if any, corrective action was taken.

From	Created
Mid-America Apartment Communities, Inc. Representative	Tue, 04/06/2021 - 14:07

Thank you for making this submission so that we can review your concerns. Anwar Brooks, Director of Employee Relations, will be reaching out to you through the email contact address you provided. He may also be joined by Glenn Russell, SVP of Internal Audit. Please feel free to provide any additional information you wish to share either through this platform or directly with Anwar. Anwar can be reached by email at anwar.brooks@maac.com or by phone at 901-248-4123.

Add Comment

Message

▲ Documents

 Add Comment