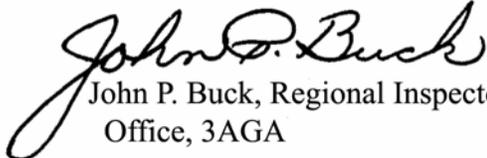


Issue Date July 13, 2007
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Audit Report Number 2007-PH-1008
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TO: William D. Tamburrino, Director, Baltimore Public Housing Program Hub,  
3BPH

FROM:  John P. Buck, Regional Inspector General for Audit, Philadelphia Regional  
Office, 3AGA

SUBJECT: The District of Columbia Housing Authority, Washington, DC, Did Not  
Adequately Administer Leased Housing under Its Moving to Work Program

## **HIGHLIGHTS**

### **What We Audited and Why**

We audited the District of Columbia Housing Authority's (Authority) administration of its leased housing under its Moving to Work program (program) based upon our analysis of various risk factors relating to the housing authorities under the jurisdiction of HUD's Baltimore field office. This is the first of three audit reports we plan to issue on the Authority's program. The audit objectives addressed in this report were to determine whether the Authority adequately determined tenant eligibility and properly calculated and supported its leased housing assistance payments.

### **What We Found**

The Authority did not adequately determine tenant eligibility and did not properly calculate and support its leased housing assistance payments. There were problems in all 34 tenant files selected for review. The tenant files reviewed did not contain many of the key documents required by the U.S. Department of Housing and Urban Development (HUD) and the Authority's own administrative plan, resulting in unsupported payments of \$309,914. The Authority also failed to

perform 5,038 (57 percent) of the 8,835 tenant reexaminations required for fiscal year 2006. Lastly, the Authority incorrectly calculated housing assistance payments, resulting in \$25,162 in overpayments and \$4,470 in underpayments from October 2004 through September 2006.

### **What We Recommend**

We recommend that the director of HUD's Baltimore Public Housing Program Hub require the Authority to support or reimburse \$309,914 from nonfederal funds for the unsupported housing assistance payments and administrative fees and that HUD reduce the Authority's fiscal year 2008 administrative fees by an appropriate percentage for failing to perform the 5,038 reexaminations. We also recommend that the Authority reimburse its program from nonfederal funds \$25,162 for the overpayment of housing assistance payments and reimburse applicable tenants \$4,470 for housing assistance underpayments, thereby putting these funds to better use. We further recommend that HUD require the Authority to implement adequate procedures and controls to ensure it follows HUD requirements, performs required quality control reviews, and ensure it assigns sufficient staff to administer its leased housing. This is the first of three audit reports we plan to issue on the Authority's program. In this regard, we may make recommendations in future reports relating to some of the issues disclosed in this report.

For each recommendation without a management decision, please respond and provide status reports in accordance with HUD Handbook 2000.06, REV-3. Please furnish us copies of any correspondence or directives issued because of the audit.

### **Auditee's Response**

We provided our discussion draft audit report to the Authority's executive director and HUD officials on June 1, 2007. We discussed the report with the Authority and HUD officials throughout the audit and an exit conference on June 20, 2007. The Authority provided written comments to our draft report on June 25, 2007. The Authority agreed to initiate corrective action on several of the findings in the report, but disagreed with the extent and amount of some findings. The complete text of the Authority's response, along with our evaluation of that response, can be found in appendix B of this report.

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## BACKGROUND AND OBJECTIVES

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The District of Columbia Housing Authority (Authority), created in 2000 as the successor agency to the District of Columbia Housing Authority created in 1994, operates the city's public housing. The predecessor authority was, by court order, placed in receivership on May 19, 1995. Receivership terminated on September 30, 2000. The Authority is governed by a nine-member board of commissioners consisting of four commissioners appointed by the mayor with the advice and consent of the council, three commissioners elected by residents of the Authority's housing properties, one commissioner representing labor and designated by the central labor council, and the deputy mayor for planning and economic development serving ex officio. The board of commissioners granted authority to the executive director to develop policies, plans, and goals and to direct the day-to-day operation of the Authority.

In 1996, Congress authorized the Moving to Work Demonstration program as a U.S. Department of Housing and Urban Development (HUD) demonstration program. The Authority was accepted into the program on July 25, 2003, when HUD's assistant secretary for Public and Indian Housing signed the Authority's Moving to Work agreement. The signed agreement requires the Authority to abide by the statutory requirements in Section 8 of the United States Housing Act of 1937 until such time as the Authority proposes and HUD approves an alternative leased housing program with quantifiable benchmarks. At the time of this audit the Authority had not proposed, and HUD had not approved, an alternative leased housing program with quantifiable benchmarks.

Under the Section 8 Housing Choice Voucher program, the Authority was authorized to provide more than 9,500 households leased housing assistance payments to eligible families. HUD authorized the Authority the following financial assistance for housing choice vouchers as follows:

<u>Authority fiscal year</u>	<u>Annual budget authority</u>	<u>Disbursed</u>
2005	\$112,811,038	\$119,631,086
2006	\$115,848,213	\$115,185,750
<b>Totals</b>	<b>\$228,659,251</b>	<b>\$234,816,836</b>

Our audit objectives were to determine whether the Authority adequately determined tenant eligibility and properly calculated and supported its leased housing assistance payments.

## RESULTS OF AUDIT

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### Finding: The Authority Did Not Adequately Administer Leased Housing under Its Moving to Work Program

The Authority failed to comply with HUD's regulations and its program administrative plan regarding housing assistance payments. The Authority lacked documentation to support issuing housing assistance payments to program landlords, failed to perform 5,038 (57 percent) tenant reexaminations out of 8,835 for fiscal year 2006, and incorrectly calculated housing assistance payments. These problems occurred because the Authority did not implement adequate procedures and controls to ensure it followed HUD requirements, did not perform required quality control reviews, and did not assign sufficient staff to administer its leased housing. As a result, the Authority was unable to support \$309,914 in housing assistance payments made, overpaid \$25,162 in housing assistance payments, and underpaid \$4,470 in housing assistance payments.

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#### **The Authority Lacked Documentation to Support \$309,914 in Housing Assistance Payments**

The Authority lacked documentation to support housing assistance payments totaling \$309,914, for the period October 2004 through September 2006. The sample of 34 tenant files reviewed had at least one or more of the following key documents missing or incomplete:

- 25 files did not have an annual reexamination,
- 10 files did not contain a rent reasonableness survey to support rent or rent increase,
- 9 files did not have tenant income verified,
- 9 files did not contain a signed or dated housing assistance payments contract,
- 7 files did not contain evidence that background checks for drug activity and violent crimes were performed,
- 5 files were either missing or contained an expired Authorization for the Release of Information/Privacy Act Notice (HUD Form 9886),
- 4 files did not have zero income followed up every 60 days,
- 3 files did not contain documents verifying Social Security numbers,
- 3 files did not have a lease or a lease addendum,
- 3 files did not contain a Declaration of United States Citizenship (HUD Form 214),

- 3 files did not have disability allowance verified,
- 3 files did not have documents verifying family membership,
- 3 files did not have support for paid adjustments of housing assistance payments,
- 2 files did not contain a Request for Tenancy Approval (HUD Form 52517),
- 2 files indicated that a family was living in an overhoused situation according to the Authority's administrative plan, and
- 2 files did not have support for the utility allowance.

The files reviewed did not include key documentation required by HUD and were not consistent with the Authority's administrative plan. Appendix D of this report shows the detailed results of our tenant file reviews.

### **The Authority Failed to Perform 5,038 (57 percent) Tenant Reexaminations**

We analyzed the Authority's applicable databases to determine the full extent of required annual reexaminations that the Authority failed to perform. From the housing assistance payments register, we identified a universe of 8,835 housing assistance payments made on September 1, 2006. We compared the universe of housing assistance payments with the Family Report (HUD Form 50058) for October 2006. This showed that the Authority did not conduct 5,038 (57 percent) of the 8,835 required reexaminations as of October 2006. By failing to conduct reexaminations as required, the Authority paid 5,038 tenants \$18.5 million in housing assistance payments without performing reexaminations as required.

Federal regulations state that HUD may reduce or offset any administrative fee to a public housing authority, in the amount determined by HUD, if the public housing authority fails to perform its administrative responsibilities correctly or adequately under the program. The Authority clearly failed to perform its administrative responsibilities correctly or adequately under the program by failing to perform 57 percent of the required annual reexaminations.

### **The Authority Incorrectly Calculated Housing Assistance Payments**

The Authority incorrectly calculated housing assistance payments, resulting in overpayments of \$25,162 and underpayments of \$4,470 from October 2004 through September 2006. To determine whether the Authority correctly calculated the housing assistance payments, we reviewed annual reexaminations from 34 tenant files randomly selected for review. The Authority incorrectly

calculated housing assistance payments in 22 (65 percent) of the 34 tenant files. For the remaining tenant files, the Authority lacked sufficient documentation to support the calculation of the housing assistance payments. The major errors identified are as follows:

- Tenants had income that the Authority did not include,
- Utility allowances were miscalculated when the Authority gave two allowances for heating (electric and natural gas),
- Overtime pay earned by the tenant was not included,
- Utility allowances were paid to tenants when owners were responsible for the utilities,
- Housing assistance was paid that did not agree with the applicable family report (HUD Form 50058), and
- Housing assistance payments were not prorated properly.

The Authority's administrative plan should also be clarified to address how tenants will be reimbursed when underpayments of housing assistance payment occur. Appendix E of this report details the housing assistance payment errors that resulted from the Authority's incorrect calculations.

### **The Authority's Procedures and Controls Had Weaknesses**

The problems discussed in this finding occurred because the Authority did not implement adequate procedures and controls to ensure it followed HUD requirements, did not perform required quality control reviews, and did not assign sufficient staff to administer its leased housing.

The Authority's administrative plan stated that it was required to perform quality control reviews of at least 10 percent of the files for units under contract. The Authority provided documentation showing that it performed some quality control reviews in 2005 through April 2006. However, the Authority did not provide support that it performed sufficient or adequate quality control reviews of tenant files. The Authority did not maintain logs or any other evidence showing the number of quality control reviews it performed or the results of any reviews. HUD Handbook 7420.10G, chapter 22, describes the quality control procedures necessary for ensuring that housing assistance payment calculations are correct. Based on the documentation provided by the Authority, it was apparent that the Authority did not adequately monitor the tenant files.

The Authority's executive director stated that a major cause for the problems in this finding was a shortage of housing program specialists. He stated the shortage resulted from "early outs," or voluntary separation, which the Authority offered to all its employees. The executive director further stated that the Authority had no control over who accepted the offer and that 8 of 16 housing program specialists in the Housing Choice Voucher program department accepted it. As of June

2006, eight housing program specialists had left, and the Authority hired only four specialists to replace them. The audit showed however, that the Authority needs to reevaluate and adjust its staffing levels to ensure that it has sufficient staff assigned to properly administer its leased housing.

## Conclusion

As discussed in this finding the Authority did not administer its program adequately. As a result, the Authority disbursed \$309,914 in housing assistance payments without proper documentation, overpaid \$25,162 in housing assistance payments, and underpaid \$4,470 in housing assistance payments.

In accordance with 24 CFR [*Code of Federal Regulations*] 982.152(d), HUD may reduce or offset any administrative fee to a public housing authority, in the amount determined by HUD, if the public housing authority fails to perform its administrative responsibilities correctly or adequately under the program. Based on the Authority's failure to perform a majority of the required annual reexaminations in 2006, HUD should reduce the Authority's fiscal year 2008 administrative fees by an appropriate percentage.

This is the first of three audit reports we plan to issue on the Authority's program and we may make recommendations in future reports relating to some of the issues discussed in this report.

## Recommendations

We recommend that the director of HUD's Baltimore Public Housing Program Hub require the Authority to

- 1A. Provide documentation or reimburse its program \$309,914 from nonfederal funds for the unsupported housing assistance payments cited in this finding.
- 1B. Withhold an appropriate percentage of the Authority's administrative fees for fiscal year 2008 for failing to perform 5,038 annual reexaminations in 2006.
- 1C. Perform the annual reexaminations not conducted in 2006 and reimburse the tenants from program funds for any underpayments and reimburse its program from nonfederal funds for any overpayments of housing assistance payments.
- 1D. Reimburse its program \$25,162 from nonfederal funds for the overpayment of housing assistance payments.

- 1E. Reimburse the appropriate tenants \$4,470 from program funds for the underpayment of housing assistance payments.
- 1F. Revise its program administrative plan to address how tenants will be reimbursed when an underpayment of housing assistance occurs.
- 1G. Implement procedures and controls to ensure that all required documentation is prepared and maintained in the Authority's current tenant files to support housing assistance payments, and ensure that calculations are correct.
- 1H. Prepare periodic reports showing the results of quality control file reviews and any actions taken according to its administrative plan.
- 1I. Evaluate and adjust its staffing levels to ensure that it has adequate staff to properly administer its program.

## SCOPE AND METHODOLOGY

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To accomplish our objective, we

- Reviewed applicable laws; regulations; the Authority's administrative plan; HUD's program requirements at 24 CFR [*Code of Federal Regulations*] Parts 5, 35, and 982; HUD's Public and Indian Housing Notice 2004-01; and HUD's Housing Choice Voucher Guidebook 7420.10G.
- Reviewed the Authority's accounting records; annual audited financial statements for 2004 and 2005; check register; tenant files; computerized databases including housing assistance payment and HUD-50058 (Family Report) data; board meeting minutes; organizational chart; correspondence; and Moving to Work program documents including the agreement, plans, and reports.
- Reviewed HUD's monitoring reports for the Authority.

We also interviewed the Authority's employees and HUD staff.

To achieve our audit objective, we relied in part on computer-processed data in the Authority's database. Although we did not perform a detailed assessment of the reliability of the data, we did perform a minimal level of testing and found the data to be adequate for our purposes.

We statistically selected 87 of the tenants receiving housing assistance payments during our audit period using a variable statistical sampling method developed by our computer audit specialist from the housing assistance payment register. Our universe included 10,271 families receiving more than \$203 million in housing assistance payments. We only reviewed 30 of the 87 tenant files because of time constraints. We included four tenant file reviews performed during the audit survey which were statistically selected with the help of our computer audit specialist.

We analyzed the Authority's applicable databases to determine the full extent of required annual reexaminations that the Authority failed to perform. From the housing assistance payments register database we selected all payments made on September 1, 2006, identifying the most recent payments and current tenants. The universe identified 8,835 tenants receiving housing assistance payments. We compared the universe of housing assistance payments with the Family Report (HUD Form 50058) database received from the Authority for October 2006. From the comparison we determined 5,038 (57 percent) of the 8,835 2006 reexaminations were not conducted by the Authority. We were conservative in our approach using reexaminations that were not conducted from January 2006 through October 2006.

We performed our on-site audit work between September 2006 and April 2007 at the Authority's office located at 1133 North Capital Street, NE, Washington, DC. The audit covered the period from October 1, 2004, through September 30, 2006, but was expanded when necessary to include other periods.

We performed our audit in accordance with generally accepted government auditing standards.

# INTERNAL CONTROLS

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Internal control is an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved:

- Effectiveness and efficiency of operations,
- Reliability of financial reporting, and
- Compliance with applicable laws and regulations.

Internal controls relate to management's plans, methods, and procedures used to meet its mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

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## Relevant Internal Controls

We determined the following internal controls were relevant to our objectives:

- Program operations – Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Validity and reliability of data – Policies and procedures that management has implemented to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.
- Compliance with laws and regulations – Policies and procedures that management has implemented to reasonably ensure that resource use is consistent with laws and regulations.
- Safeguarding resources – Policies and procedures that management has implemented to reasonably ensure that resources are safeguarded against waste, loss, and misuse.

We assessed the relevant controls identified above.

A significant weakness exists if internal controls do not provide reasonable assurance that the process for planning, organizing, directing, and controlling program operations will meet the organization's objectives.

## **Significant Weakness**

Based on our audit, we believe the following items are significant weaknesses. The Authority did not:

- Implement adequate procedures and controls to ensure it followed HUD requirements.
- Perform required quality control reviews of tenant files.
- Ensure it assigned sufficient staff to administer its leased housing.

## APPENDIXES

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### Appendix A

#### SCHEDULE OF QUESTIONED COSTS AND FUNDS TO BE PUT TO BETTER USE

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Recommendation number	Ineligible 1/	Unsupported 2/	Funds to be put to better use 3/
1A		\$309,914	
1B	\$451,010*		
1D	\$25,162		
1E			\$4,470
<b>Totals</b>	<b>\$476,172</b>	<b>\$309,914</b>	<b>\$4,470</b>

- 1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law; contract; or federal, state, or local policies or regulations.
- 2/ Unsupported costs are those costs charged to a HUD-financed or HUD-insured program or activity when we cannot determine eligibility at the time of the audit. Unsupported costs require a decision by HUD program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures.
- 3/ Recommendations that funds be put to better use are estimates of amounts that could be used more efficiently if an Office of Inspector General (OIG) recommendation is implemented. This includes reductions in outlays, deobligation of funds, withdrawal of interest subsidy costs not incurred by implementing recommended improvements, avoidance of unnecessary expenditures noted in preaward reviews, and any other savings which are specifically identified. The funds to be put to better use in this report represents funds that tenants overpaid due to the Authority's calculation errors.
- \* This amount is for tracking purposes only and relates to our recommendation that HUD withhold an appropriate percentage of the Authority's administrative fee. The amount assumes a penalty of five percent of the administrative fees earned by the Authority from January 2006 to December 2006. The actual amount imposed by HUD will be determined upon reaching a management decision for recommendation 1B and may be less than or greater than this amount.

## Appendix B

# AUDITEE COMMENTS AND OIG'S EVALUATION

### Ref to OIG Evaluation

### Auditee Comments



#### District of Columbia Housing Authority

1133 North Capitol Street, N.E.  
Washington, D.C. 20002-7599  
(202) 535-1000

Michael Kelly, Executive Director

June 25, 2007

John P. Buck  
Regional Inspector General for Audit  
U.S. Department of Housing and Urban Development  
Office of Inspector General  
Wanamaker Building Suite 1005  
100 Penn Square East  
Philadelphia, PA. 19107-3380

Subject: Draft Audit of DCHA Housing Choice Voucher Program

Dear Mr. Buck

This letter and the enclosed attachments shall serve as our response to the subject draft audit report. Our comments are a result of an exhaustive analysis of your findings and recommendations. DCHA takes the IG findings seriously and has used the OIG audit as a springboard for an overall program and organizational assessment of the authority's HCV program and its management.

We sincerely appreciate your flexibility in scheduling and allowing us additional time to collect the documentation on our corrective actions. We are particularly grateful for the professionalism of your audit staff. Your on-site team was responsive and considerate of our internal processes that at times affected the compilation of data and documents. Your periodic meetings to discuss audit progress were also invaluable.

Should you have any questions regarding this matter, please feel free to contact me or Benjamin C. Miller, Director of Audit and Compliance at (202) 535-1900

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Kelly", written over a horizontal line.

Michael P. Kelly  
Executive Director

Enclosures

**DCHA RESPONSE TO HUD OIG DISCUSSION DRAFT REPORT  
PHASE 1: TENANT FILES**

**OIG Finding:**

**The DCHA Did Not Adequately Administer Leased Housing under Its Moving to Work Program**

This constitutes the District of Columbia Housing Authority's response to the draft report covering the first phase or component of the HUD Office of Inspector General's audit of the administration of the leased housing program under the Moving to Work program. In responding to this draft audit report, we first note the size and scale of the District of Columbia Housing Authority's (DCHA) operations. DCHA manages 51 publicly owned low income housing developments across Washington, D.C. Through its Housing Choice Voucher Program (HCVP), DCHA also works with more than 3,000 private landlords to provide affordable housing to more than 10,000 households annually. The HCVP has had substantial growth since the DCHA was reconstituted in 2000 after emerging from receivership. The DCHA spends more than \$298 million annually to provide housing low income households residing in the District of Columbia: more than half of that amount represents pass-through payments to private landlords on behalf of low income participants in the HCVP.

Second, we note that DCHA was selected by the U.S. Department of Housing and Urban Development (HUD) to participate in the innovative Moving to Work (MTW) program which allows Public Housing Agencies (PHAs) the flexibility to revise HUD rules to better meet local community needs. Since 2003, DCHA has developed an annual MTW plan, conducted public hearings on the provisions, submitted the plan for board approval and filed the approved plan with HUD.

During these past three years, the DCHA has operated a large conventional public housing program, administered an extensive and complex leased housing program and also worked to develop new and innovative strategies under its MTW program to better meet the needs of eligible low income households residing in the District of Columbia. This all has occurred during an extraordinary time of reduced federal government appropriations for public housing and skyrocketing housing prices in the local market. DCHA's first and foremost concern is now and has always been providing essential housing services to low income residents of the nation's capitol.

Below please find a description of each of the OIG's recommendations contained in the draft report and the response of the DCHA.

**OIG Recommendation 1A** - Provide documentation or reimburse its program \$309,914 from nonfederal funds for the unsupported housing assistance payments cited in this finding.

**Comment 1**

**DCHA Response to 1A**

The DCHA disagrees with the extent and amount of HUD's Office of the Inspector General's (OIG) finding that the DCHA lacked documentation to support \$309,314 in housing payments. While DCHA recognizes that this amount represents less than one-hundredth of one percent of its total annual HCVP expenditures, approximately two-thirds of this amount relates to the lack of annual recertifications performed for a number of the files reviewed by the OIG. DCHA notes in its response to finding "1B" that it was authorized under its MTW program to initiate a process for biennial recertifications which is covered in greater detail in the following response.

**Comment 2**

It should be noted that the DCHA has contracted for its own independent audit team to review those same tenant files that were inspected by the OIG audit team. Following the HUD-prescribed methods for tenant file review, the DCHA has reached different conclusions than the HUD OIG audit findings described above. DCHA does agree with the OIG in certain instances regarding the file deficiencies noted in the report. The independent contractor has been able to substantiate the appropriate Housing Assistance Payments for all files reviewed by the OIG, and DCHA has initiated aggressive action to remedy the errors. The result is that the amount of unsubstantiated payments has been eliminated by these actions.

**Comment 3**

For the files already reconciled, HAP overpayments to owners and HAP underpayments due owners have been identified. DCHA also has initiated action to apply the methodology used by the independent auditor to the remaining portfolio. As noted in the exit conference with the OIG, DCHA did not provide all of the documentation required to reconcile the files during the time of the audit engagement. Portions of files were not readily accessible because the documents were being scanned as part of DCHA's move to its new electronic filing system, DOCUMENTUM, which is described below.

Concurrently, the DCHA is participating in ongoing actions to improve the efficiency, quality and responsiveness of the HCV program:

- **Quality Control and File Integrity (Attachment A)**

The DCHA has partnered with a consultant team to review the current HCVP quality control system and procedures, provide recommendations for improvement and to implement the recommended changes to improve the integrity and reliability of the tenant files.

The DCHA has purchased in is implementing a comprehensive HCVP quality control file review system to improve the quality control procedures in place at the time of the audit. This improved quality control system identifies all areas of file deficiency to accurately track files and ensure their complete status. This tool also allows the

HCVP to determine areas of employee deficiency thereby creating opportunities for training and education to improve the efficiency of HCVP staff.

When employee deficiencies are identified through this new quality control tool, DCHA is requiring ongoing training and certification requirements for all HCVP recertification staff. DCHA is also establishing "program knowledge" testing for the staff within the HCVP recertification unit. Documentation on this quality control file review system is attached to this audit finding response.

- Installation of a new HCVP software system (Attachment B)

DCHA is installing "WIZARD," a new HCVP software system designed by Visual HOMES. This new software will transition DCHA's current DOS-based Client Management System and will allow HCVP to better manage the voucher recipients' financial makeup, demographic information, and family composition data. DCHA began purchase and installation of WIZARD several years ago and has a "live" target date of September 2007.

This new system will improve the overall integrity of the HCVP tenant files through its audit trail functionality, easier management of recipient/landlord information, timely "end-of-month" processing and better security features. This Visual HOMES system utilizes the latest technology, which lends itself to information sharing thereby providing the tools for DCHA employees to better serve their clients. Documentation covering the Visual Homes system referenced above is attached to this audit finding response.

- Transition to Electronic Filing System

The DCHA HCVP has installed an electronic file system, "Documentum," and has been working during the past year to transition files to this system. The Documentum Application System is designed to manage files, folders, or collections of related information in an electronic format to allow easier retrieval and management. The DCHA is utilizing Documentum to assist in the management of HCVP Voucher Recipient information as it relates to participants' demographic composite, financial composition and any dependant makeup.

The addition of this system will improve the overall integrity of the HCVP tenant files by giving the HCVP staff the ability to track the "completeness" of a client folder and ensure that all required documents have been submitted, are properly indexed into the client folder and available for review. Documentation of this electronic filing system is attached to this audit finding response.

## Comment 4

**OIG Recommendation 1B** – Withhold an appropriate percentage of the Authority’s administrative fees for fiscal year 2008 for failing to perform 5,038 annual reexaminations in 2006.

**DCHA Response to 1B (Attachment C)**

- DCHA disagrees with the rationale used to calculate the administrative fee to be recaptured by the HCV program. DCHA is an MTW (“block grant”) funded agency. The Moving to Work (MTW) plan that DCHA submitted to HUD for FY 2006 included a provision to move to biennial recertifications of heads of households to determine their continued eligibility for assistance. HUD approved this plan. DCHA did not implement the biennial recertification program, in part because the DCHA General Council left for another position and DC requirements for public notice were not completed. However, HUD authorized biennial recertifications, so there was no resultant overpayment of Housing Assistance Payments according to HUD’s approval.

While 100% of annual recertifications may not have been completed in 2006, the DCHA has long planned to transition to a multi-year recertification schedule to increase the efficiency and quality of the work performed in the HCV program, utilizing the flexibility provided by its MTW status. In 2005, the DCHA submitted its FY 2006 annual Moving-to-Work plan including a proposal to move from annual to biennial recertifications. The DCHA vetted the biennial recertification initiative in MTW public hearings and began to transition into that scheduling. The DCHA had intended to implement the biennial recertification initiative in the summer of 2006, but was impaired by the loss of its General Counsel and met with resistance from the local legal advocate community. Local advocates insisted the initiative go through the full local rulemaking process which requires a notice and comment rulemaking period similar to requirements in the federal Administrative Procedures Act (APA). We believe it is pertinent to note that DCHA essentially completed approximately 50% of its recertifications during FY 2006 – the number which it intended to undertake in accordance with its MTW authorization. This rate of completion in the context of MTW has no significant adverse effect on the HCVP or the funding provided under MTW to the DCHA.

Therefore, there is no financial loss or gain due to this process that would not otherwise be the case under the MTW authorization to utilize a biennial recertification process. Please see attached documentation covering the FY 2006 MTW plan, HUD approval letter and approved schedule for the publishing of the biennial recertification process changes with the District of Columbia for FY 2006.

**OIG Recommendation 1C** – Perform the annual reexaminations not conducted in 2006 and reimburse the tenants for any underpayments from program funds and reimburse its program for any overpayments of housing assistance payments from nonfederal funds.

**DCHA Response to 1C**

The DCHA believes that the implementation of the following actions will address this finding by the end of the current fiscal year rendering any issue of material noncompliance or repayment requirements moot.

## Comment 5

FY 2006 Recertification Completion Plan

The DCHA HCVP is implementing a plan to complete all FY 2006-FY 2007 annual recertifications by the end of the fiscal year 2007. The work plan includes a division of remaining recertifications between current staff and a hired independent contractor. To achieve this completion rate, the DCHA has supplemented its current HCVP recertification staffing with additional temporary staff.

Moving-to-Work Initiative

When proposing rule changes, the DCHA must engage in an extensive public comment process which includes a vetting of the proposed rule by local legal advocates, the appropriate DCHA Board of Commissioners (board) committee and an initial 30-day public comment period with publication of the proposed rule in the DC Register. Following the initial 30-day comment period, DCHA then reviews any comments received, makes appropriate revisions and resubmits the proposal to the DCHA board committee. Following board committee review, the proposed rule is entertained by the full DCHA board for approval. Upon board approval, the proposed rule is published as final.

Currently, the proposed rule to amend the annual recertifications schedule to a biennial recertification schedule is out for its 30-day public comment period. The proposed rule change was delivered to the DC Office of Documents and Administrative Issuances on May 3, 2007 and later published in the DC Register on May 18, 2007. The DCHA estimates implementation of this rule to take place no later than August 1, 2007.

**OIG Recommendation 1D – Reimburse its program \$25,162 for the overpayment of housing assistance payments from nonfederal funds.**

**DCHA Response to 1D**

The DCHA agrees with the OIG findings after having undertaken an extensive review of the tenant files. The DCHA has taken appropriate corrective actions and issued a check in the stated amount.

**OIG Recommendation 1E – Reimburse the appropriate tenants \$4,470 for the underpayment of housing assistance payments from program funds.**

**DCHA Response to 1E** (Attachment D)

The DCHA has undertaken an extensive review of the tenant files and finds some variance with the amount of the underpayment of housing assistance payments as described by the OIG. Following the HUD prescribed methods for tenant file review, the DCHA is providing the attached documentation of the underpayment of housing assistance payments and has taken appropriate corrective actions based on the analysis covered in the attachment.

**OIG Recommendation 1F – Revise its program administrative plan to address how tenants will be reimbursed when an underpayment of housing assistance occurs.**

Comment 6

Comment 7

**Comment 8**

**DCHA Response to 1F** (Attachment E)

The DCHA has a written procedure for processing reimbursements to a tenant when it has been determined an underpayment of housing assistance has occurred. The process is described in the DCHA Housing Choice Voucher Program Procedures. Attached are the relevant sections of these procedures, which cover the process which is used to reimburse a tenant in the event an interim recertification results in funds owed to the tenant. The process followed here is what is used by DCHA to reimburse tenants for any underpayment of housing assistance. The appropriate reference for this procedure in the administrative plan is found in Chapter 14. Therefore, based on the above, DCHA procedures are consistent with the OIG recommendation.

**OIG Recommendation 1G** – Implement procedures and controls to ensure that all required documentation is prepared and maintained in the Authority’s current tenant files to support assistance payments and ensure that calculations are correct.

**Comment 9**

**DCHA Response to 1G**

As described further above in the response to recommendation 1A, the DCHA has implemented a comprehensive quality control file review system to improve the quality control procedures in place at the time of the audit. The quality control system identifies all areas of file deficiency to accurately track files and ensure their complete status. The DCHA is installing in September 2007 a new HCVP software system (designed by Visual HOMES) allowing HCVP to better manage the voucher recipients’ financial makeup, demographic information and family composition data. Finally, the DCHA has installed an electronic file system (known as Documentum) and is completing the file transition. These changes, in aggregate, will implement this recommendation.

**OIG Recommendation 1H** – Prepare periodic reports showing the results of quality control file reviews and any actions taken according to its administrative plan.

**Comment 10**

**DCHA Response to 1H**

As a part of the systems and procedures described above, the DCHA is instituting a revised system for providing periodic reports on the quality control files reviews and the actions required in accordance with the policies and procedures described in its administrative plan. In addition, the Office of Audit and Compliance has created a quality control section which will be examining all aspects of the HCVP operation including files and inspections. Further, DCHA under its MTW program has established a new evaluation tool to address concerns regarding the quality and effectiveness of the HCVP. In DCHA’s Two Year Strategic Plan (2005-2006) an initiative was identified to accomplish this by adopting relevant criteria and indicators that already existed in the SEMAP and PHAS programs used by HUD to evaluate both public housing and HCVP. This new system known as Alternative Evaluation Scoring Operation Program (AESOP) was fully implemented in the first quarter of FY 2007 and will be used to help monitor HCVP compliance and operations by the Office of Audit and Compliance.

## Comment 11

**OIG Recommendation 11** – Evaluate and adjust its staffing levels to ensure it has adequate staff to properly administer its program.

**DCHA Response to 11**

The current staffing level supporting the HCVP is now at a “full staff complement” and will be evaluated in detail by an independent management consulting team who is expected to provide detailed recommendations in August 2007 concerning the future staffing and training needs to support the HCVP. The recommendations by the independent management consulting team will be incorporated into the overall program work plan for the HCVP department and reviewed on a regular basis to ensure adequate staffing, staff performance and training is provided to effectively operate the program using the enhancements described above. A copy of the solicitation document covering this assessment is attached.

**Summary**

DCHA has worked closely with the OIG staff during the entire course of this component of the audit engagement and has evaluated the OIG findings and recommendations carefully. DCHA takes the OIG findings seriously and has used the OIG audit as a springboard for an overall program and organizational assessment of the authority’s HCVP program and its management.

DCHA agrees that there was a backlog of annual recertifications during the audit period. This backlog resulted from a unique set of circumstances. However, DCHA recognizes its responsibility to meet the then-existing rules with regard to client recertifications and has hired additional HCVP staff and contracted with an outside firm in order to complete all FY06 recertifications before the end of the current fiscal year (FY2007).

Further, DCHA is taking or already has taken action on a number of areas cited in the OIG report:

- DCHA has established a quality control inspection unit in its Audit and Compliance Department to strengthen its internal quality assurance system.
- DCHA is implementing the MTW Plan for biennial recertifications this summer (2007). FY07 recertifications are being scheduled and completed until such time as the required board action on the MTW Plan is completed.
- DCHA is in the final stages of a 3-year process to purchase and install a state-of-the-art HCVP software systems. This new system will go live this September and improve the overall integrity of the HCVP tenant files through its audit trail functionality, easier management of recipient/landlord information, timely “end-of-month” processing and better security features.

DCHA sincerely appreciates the professionalism of the OIG audit staff. Your on-site team was responsive and considerate of our internal processes that at times affected the compilation of data and documents. Your periodic meetings to discuss audit progress were also invaluable.

## OIG Evaluation of Auditee Comments

- Comment 1** The audit evidence showed that the Authority did not provide adequate documentation to support \$309,914 in housing assistance payments made. The Authority incorrectly stated in its reply that it was authorized under the Moving to Work program to initiate biennial recertification. While HUD did in fact approve the Authority's Moving to Work plan, the HUD approval letter clearly stated that the approval did not supersede any of the terms of the Moving to Work agreement. The Authority acknowledged that it failed to fully complete the process of soliciting public input into its Moving to Work plan. This clearly violated its Moving to Work agreement which required the Authority to provide for citizen participation through a public hearing and, if appropriate, other means. Additionally, the agreement required the Authority to take into account comments from the public hearing or any other public comments on the proposed program, and comments from current and prospective residents who would be affected.
- Comment 2** We disagree that the unsubstantiated payments have been eliminated by these actions. During the audit, we provided the Authority with the detailed results of our tenant file reviews and asked it to provide support for the deficiencies we noted. The Authority has yet to provide sufficient documentation to support its claim that the payments are supported.
- Comment 3** We are encouraged by the Authority's actions to improve the efficiency, quality, and responsiveness of the Housing Choice Voucher program. However, the Authority needs to ensure it receives HUD approval prior to implementing new policies and procedures.
- Comment 4** We disagree with the Authority that there is no financial loss or gain due to the process. The Authority correctly stated it failed to complete the process needed to implement the biennial recertification process in its Moving to Work plan. Therefore, the Authority was still responsible for conducting a reexamination of family income and composition at least annually as required by 24 CFR [*Code of Federal Regulations*] 982.516(a)(1). The HUD approval letter stated that HUD's approval did not supersede any of the terms of the Moving to Work agreement. The Authority violated its Moving to Work agreement by not taking into account comments from the public hearing or any other public comments on the proposed program, and comments from current and prospective residents who would be affected. As a result, required reexaminations for at least 5,038 tenants were not performed and over \$18.5 million in federal housing assistance payments were made in violation of federal regulations.
- Comment 5** We are encouraged that the Authority is implementing a plan to complete all fiscal year 2006 and fiscal year 2007 annual re-certifications.

- Comment 6** The Authority provided a copy of the check reimbursing the overpayment of housing assistance payments. When HUD verifies the payments recommendation 1D will be closed.
- Comment 7** We reviewed the attachment provided by the Authority. The Authority will need to provide documentation showing its calculations and copies of checks for the payments made to the clients to close this recommendation.
- Comment 8** We reviewed the procedures provided by the Authority. The procedures are adequate. The Authority needs to ensure that its policies are followed. No further action concerning this recommendation is required.
- Comment 9** The Authority will need to provide the policies and controls for the comprehensive quality control file review system and program being developed by Visual HOMES, and Documentum. Also, the Authority needs to ensure it receives HUD approval prior to implementing new policies and procedures.
- Comment 10** We are encouraged that the Authority has taken action and will be using a new system for providing reports on the quality control file reviews. The Authority will have to provide reports showing that the system, Alternative Evaluation Scoring Operation Program, has been implemented and is being used according to its procedures. The Authority needs to ensure it receives HUD approval prior to implementing new policies and procedures.
- Comment 11** We are encouraged that the Authority now has a full staff complement and is being evaluated by an independent management consulting team. The recommendation will be closed when the Authority provides documentation supporting that the staffing levels have been properly evaluated ensuring that it has adequate staff to administer its Housing Choice Voucher program.

## Appendix C

### CRITERIA

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#### **24 CFR [Code of Federal Regulations] 5.216, Disclosure and Verification of Social Security and Employer Identification Numbers**

(a) Disclosure: assistance applicants. Each assistance applicant must submit the following information to the processing entity when the assistant applicant's eligibility under the program involved is being determined:

- (1)(i) The complete and accurate Social Security Number assigned to the assistant applicant and to each member of the assistant applicant's household who is at least six years of age.

#### **24 CFR [Code of Federal Regulations] 5.218. Penalties for Failing to Disclose and Verify Social Security and Employer Identification Numbers**

(a) Denial of eligibility: assistance applicants and individual owner applicants. The processing entity must deny the eligibility of an assistance applicant or individual owner applicant in accordance with the provisions governing the program involved, if the assistance or individual owner applicant does not meet the applicable Social Security Number disclosure, documentation and verification, and certification requirements specified in 5.216.

(c) Termination of assistance or tenancy: participants. The processing entity must terminate the assistance or tenancy, or both, of a participant, in accordance with the provisions governing the program involved, if the participant does not meet the applicable Social Security Number disclosure, documentation and verification, and certification requirements specified in 5.216.

#### **24 CFR [Code of Federal Regulations] 5.508, Submission of Evidence of Citizenship or Eligible Immigration Status**

(a) General. Eligibility for assistance or continued assistance under a Section 214 covered program is contingent upon a family's submission to the responsible entity of the documents described in paragraph (b) of this section for each family member. If one or more family members do not have citizenship or eligible immigration status, the family members may exercise the election not to contend to have eligible immigration status as provided in paragraph (e) of this section, and the provisions of 5.516 and 5.518 shall apply.

(b) Evidence of citizenship or eligible immigration status. Each family member, regardless of age, must submit the following evidence to the responsible entity:

- (1) For U.S. citizens or U.S. nationals, the evidence consists of a signed declaration of U.S. citizenship or U.S. nationality. The responsible entity may request verification of the declaration by requiring presentation of a United States passport or other appropriate documentation, as specified in HUD guidance.

(c) Declaration:

(1) For each family member who contends that he or she is a U.S. citizen or a non-citizen with eligible immigration status, the family must submit to the responsible entity a written declaration, signed under penalty of perjury, by which the family member declares whether he or she is a U.S. citizen or a non-citizen with eligible immigration status.

(i) For each adult, the declaration must be signed by the adult.

(ii) For each child, the declaration must be signed by an adult residing in the assisted dwelling unit who is responsible for the child.

**24 CFR [Code of Federal Regulations] 5.901, General Criminal Records Searches**

(a) This subpart applies to criminal conviction background checks by PHAs [public housing authorities] that administer the Section 8 and public housing programs when they obtain criminal conviction records, under the authority of section 6(q) of the 1937 Act (42 U.S.C. [United States Code] 1437d(q)), from a law enforcement agency to prevent admission of criminals to public housing and Section 8 housing and to assist in lease enforcement and eviction.

**24 CFR [Code of Federal Regulations] 982.158, Program Accounts and Records**

(a) The Public Housing Authority must maintain complete and accurate accounts and other records for the program in accordance with HUD requirements, in a manner that permits a speedy and effective audit. The records must be in the form required by HUD, including requirements governing computerized or electronic forms of record-keeping. The Public Housing Authority must comply with the financial reporting requirements in Code of Federal Regulations 24 part 5, subpart H.

(e) During the term of each assisted lease, and for at least three years thereafter, the Public Housing Authority must keep:

- (1) A copy of the executed lease;
- (2) The Housing Assistance Payment contract; and
- (3) The application from the family.

(f) The Public Housing Authority must keep the following records for at least three years:

- (1) Records that provide income, racial, ethnic, gender, and disability status data on program applicants and participants;
- (4) Unit inspection reports;
- (5) Lead-based paint records as required by part 35, subpart B of this title.
- (7) Records to document the basis for Public Housing Authority determination that rent to owner is a reasonable rent (initially and during the term of a Housing Assistance Payment contract); and
- (8) Other records specified by HUD.

**24 CFR [Code of Federal Regulations] 982.305, Public Housing Authority Approval of Assisted Tenancy**

(c) When Housing Assistance Payment contract is executed.

- (2) The Public Housing Authority may not pay any housing assistance payment to the owner until the Housing Assistance Payment contract has been executed.
- (4) Any Housing Assistance Payment contract executed after the 60 day period is void, and the Public Housing Authority may not pay any housing assistance payment to the owner.

**24 CFR [Code of Federal Regulations] 982.507, Rent to Owner: Reasonable Rent**

(a) *Public Housing Authority Determination.*

- (1) The Public Housing Authority may not approve a lease until the Public Housing Authority determines that the initial rent to owner is a reasonable rent.
- (2) The Public Housing Authority must re-determine the reasonable rent;
  - (i) Before any increase in rent to owner;
- (4) At all times during the assisted tenancy, the rent to owner may not exceed the reasonable rent as most recently determined by the Public Housing Authority.

**24 CFR [Code of Federal Regulations] 982.516, Family Income and Composition: Regular and Interim Examinations**

(a) *Public Housing Authority responsibility for reexamination and verification.*

(1) The Public Housing Authority must conduct a reexamination of family income and composition at least annually.

(2) The Public Housing Authority must obtain and document in the tenant file third party verification of the following factors, or must document in the tenant file why third party verification was not available:

(i) Reported family annual income;

(ii) The value of assets;

(ii) Expenses related to deductions from annual income; and

(iv) Other factors that affect the determination of adjusted income.

(g) *Execution of release and consent.*

(1) As a condition of admission to or continued assistance under the program, the Public Housing Authority shall require the family head, and such other family members as the Public Housing Authority designates, to execute a HUD-approved release and consent form (including any release and consent as required under 5.230 of this title) authorizing any depository or private source of income, or any Federal, State or local agency, to furnish or release to the Public Housing Authority or HUD such information as the Public Housing Authority or HUD determines to be necessary.

(2) The Public Housing Authority and HUD must limit the use or disclosure of information obtained from a family or from another source pursuant to this release and consent to purposes directly in connection with administration of the program.

**Moving to Work Agreement Applicability of the Annual Contributions Contract and Other Federal Requirements**

A. Statutory and Related Exemptions - The parties have previously entered into one or more annual contributions contracts (“the ACCs”) setting forth the terms and conditions under which DCHA [District of Columbia Housing Authority] participates in the public housing and/or Section 8 certificate and voucher programs. This Agreement supersedes the terms and conditions of the ACCs (with the exception of provisions III.B.k. and corrective and remedial actions pursuant to VI.G.3.k. of this Agreement) and the provisions of the United States Housing Act of 1937 (the “1937 Act”), to the extent authorized in the 1996 Appropriations Act. Except as specifically enumerated in this Agreement in part II.B above and JII.B below, during the term of this Agreement, DCHA is also exempt from:

a. the terms and conditions of the Housing Act of 1937 and the ACCs;

b. HUD regulations, requirements, guidance, notices and other directives that derive solely from the provisions of the United States Housing Act of 1937 (the “1937 Act”), as provided in the 1996 Appropriations Act, as may be amended from time to time;

c. subject to prior HUD approval, such other regulations or HUD requirements as DCHA may request to be modified in any subsequent MTW [Moving to Work] Annual Plan or by specific request to HUD;

d. the implementing regulations for site and neighborhood standards as set forth in 24 CFR 941.202(b)-(d) provided DCHA has duly published and adopted according to the requirements of local law, alternate standards, as described in Attachment C, for determining the location of existing, newly constructed or substantially rehabilitated housing to receive subsidy; and

e. subject to HUD approval (notwithstanding any other provision of this Agreement), certain requirements of 24 CFR Part 85.36.

B. Applicable Requirements - Notwithstanding the exemption in this part III, during the term of this Agreement, DCHA shall continue to abide by the statutory provisions listed below. Where appropriate, DCHA and HUD will work together to develop more streamlined approaches to demonstrating compliance with the statutory requirements listed below.

a. The terms “low-income families” and “very low-income families” shall continue to be defined by reference to Section 3(b)(2) of the 1937 Act (42 U.S.C. 1437a(b)(2));

b. Section 18 of the 1937 Act (42 U.S.C. 1437p, as amended by Section 1002(d) of Public Law 104-19, Section 201 (b)(1) of Public Law 104-134, and Section 201(b) of Public Law 104-102);

c. Section 12 of the 1937 Act (42 U.S.C. 1437j); except for properties that receive exclusively tenant-based Section 8 assistance;

e. All applicable civil rights and fair housing laws, including the nondiscrimination and equal opportunity requirements set forth in 24 CFR 5.105(a). DCHA will administer its programs and activities in a manner affirmatively to further fair housing, and to meet the requirements of the Civil Rights Act of 1964, the Fair Housing Act and Section 504 of the Rehabilitation Act of 1973, and the Architectural Barriers Act and the Americans with Disabilities Act.

f. All terms, provisions and requirements of the two Voluntary Compliance Agreements executed by HUD and DCHA, dated November 30, 2001.

g. The definitions contained in Sections 3(b) and (c) of the 1937 Act, except as otherwise provided herein.

h. Section 8 of the 1937 Act, until such time as DCHA proposes and HUD approves an alternative leased housing program with quantifiable benchmarks.

i. The public housing use restrictions contained in Section 9(d)(3) of the 1937 Act.

k. The conflict of interest provisions contained in the ACC and HUD regulations.

1. Any future statutory changes which may explicitly override a provision of this Agreement.

C. Controlling Authority. This Agreement and the DCHA MTW Demonstration Plan contained herein serve as authorization to establish policies, programs and operating procedures according to the needs of the low income residents of the District of Columbia using the flexibility allowed under the MTW program according to the terms of this Agreement and subject to the restrictions enumerated herein.

# Appendix D

## RESULTS OF TENANT FILE REVIEWS

Tenant	Social Security number	Certification Claiming to be a U.S. Citizen, Form 214	Documentation supporting tenant income	Lease and/or addendum	HAP contract present, signed, and dated	Support for HAP adjustment	Utility allowance	Support for Family membership	HUD Form 52517 (Request for Tenancy Approval)	Annual reexamination	Rent reasonable	Criminal background checks	HUD Form 9886 (Authorization for the Release of Information/Privacy Act Notice)	Support for Disability	Support for extra bedroom	Zero income verified every 60 days	Housing assistance payments not supported
01			X							X							\$2,730
02										X	X	X					\$3,139
03					X						X					X	\$4,268
04			X							X			X				\$6,769
05										X		X					\$3,564
06										X							\$4,123
07	X									X			X				\$3,036
08										X							\$9,046
09														X	X		\$216
10											X			X			\$10
11						X					X						\$1,720
12					X					X	X						\$1,820
13										X	X						\$2,551
14										X							\$2,322
15										X							\$1,624
16					X					X							\$11,411
17			X	X			X									X	\$32,856
18										X							\$13,528
19					X												\$22,837
20										X		X	X				\$1,260
21										X	X					X	\$144
22										X							\$1,616
23			X		X					X							\$21,228
24										X							\$7,573
25					X		X										\$20,404
26										X			X			X	\$2,583
27			X			X											\$1,482
28			X		X			X		X	X						\$25,522
29					X					X	X		X				\$7,434
30			X							X					X		\$9,328
31	X	X	X	X					X	X		X					\$33,505
32										X	X	X		X			\$29,049
33	X	X		X	X			X	X	X		X					\$9,854
34		X	X			X		X				X					\$11,362
<b>Totals</b>	<b>3</b>	<b>3</b>	<b>9</b>	<b>3</b>	<b>9</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>25</b>	<b>10</b>	<b>7</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>4</b>	<b>\$309,914</b>

**NOTE:** An "X" identifies the items that are missing from the tenant's file.

## Appendix E

### HOUSING ASSISTANCE PAYMENT ERRORS

Tenant number	Over-payments to landlord	Under-payments to landlord	Utility allowance over-payments to tenant	Utility allowance under-payments to tenant	Total over-payments	Total under-payments
01	\$4,086				\$4,086	
03			\$1,215		\$1,215	
04	\$615				\$615	
05			\$2,424		\$2,424	
06		\$2,628				\$2,628
09	\$18				\$18	
11	\$735		\$2,120		\$2,855	
13	\$1,476				\$1,476	
14	\$1,074				\$1,074	
16		\$108				\$108
17				\$40		\$40
18	\$742			\$41	\$742	\$41
19		\$350		\$417		\$767
22	\$170				\$170	
23		\$886				\$886
24	\$805				\$805	
25	\$589		\$69		\$658	
27	\$1,600				\$1,600	
29	\$1,170				\$1,170	
30	\$144				\$144	
31	\$5,460				\$5,460	
34	\$650				\$650	
<b>Totals</b>	<b>\$19,334</b>	<b>\$3,972</b>	<b>\$5,828</b>	<b>\$498</b>	<b>\$25,162</b>	<b>\$4,470</b>