

List of Open Recommendations to Present

| Recommendation Nurr | Report Date | Recommendation Text | Balance Due |
|----------------------------|--------------------|--|--------------------|
| 1995-NY-1001-001-B | 1/24/1995 | We recommend that you make a determination on collectability of past due excess income liability and require the mortgagor to start correctly completing monthly excess income report. | \$2,200,290 |
| 2000-AT-1003-003-C | 3/6/2000 | Require that the PHA reimburse \$2,568,000, less any restitution, for the fictitious training invoices. | \$1,114,897 |
| 2001-AT-1001-001-A | 10/20/2000 | Obtain additional supporting documentation or recover from city \$795,178 paid for police protection, recreation and code enforcement activities. | \$573,658 |
| 2001-FW-1003-001-C | 12/18/2000 | Require the authority to repay the Low Rent Program \$58,799 from nonfederal funds for the ineligible transfers that have not been reimbursed by Section 8 Program. | \$58,799 |
| 2000-NY-1003-004-C | 12/30/1999 | We recommend you instruct the Public Housing Authority to reimburse from nonfederal funds, the amount of unsupported costs determined to be ineligible. | \$31,443 |
| 2001-FW-1003-001-D | 12/18/2000 | Require the Authority to provide support for \$13,082 in unsupported costs charged to Low Rent Program for audit period and any subsequent unsupported costs, etc. | \$13,082 |

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\$3,992,169

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| Recommendation | Report Date | Recommendation Text | Balance Due |
|--------------------|-------------|--|------------------|
| 2001-PH-1803-001-A | 8/31/2001 | Take action to refinance mixed financing developments, recover inappropriately expended Annual Contributions Contract funds, sanctions for Annual Contributions Contract violations. | \$280,000 |
| | | | \$280,000 |

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|------------------------------|--------------------|--|--------------------|
| 2002-AT-1002-001-A | 7/3/2002 | Require the Authority to seek repayment of the \$728,159 owed from the Tupelo Apartment Homes, L.P. | \$658,159 |
| 2002-AT-1002-003-B | 7/3/2002 | Provide proper support for the \$331,665 of expenditures for the fiscal year 2000 Annual Statement, or reimburse the CGP funds. | \$331,665 |
| 2002-AT-1002-003-A | 7/3/2002 | Provide proper supporting documentation or reimburse the CGP \$293,544 of unsupported expenditures. | \$293,544 |
| 2002-PH-1005-001-C | 9/30/2002 | Support unsupported expenditures of \$60,750 that were drawn down for the grant. For any unsupported expenditures require grantee reimburse HUD. | \$60,750 |
| 2002-PH-1005-001-D | 9/30/2002 | Reimburse HUD for the \$23,422 ineligible expenditures charged to the grant. | \$23,422 |
| 2002-AT-1002-005-C | 7/3/2002 | Remove the refrigerators and ranges from the Ida Street development or require reimbursement from the partnership. | \$15,086 |
| 2002-NY-0001-001-B | 2/25/2002 | If implementation continues we recommend that HUD complete and implement the regulations. | \$0 |

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\$1,382,626

List of Open Recommendations to Present

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|------------------------------|--------------------|---|--------------------|
| 2003-CH-1019-001-B | 7/25/2003 | Establishes a formal repayment agreement with the Housing Authority that will allow the current debt owed to HUD of \$533,432 to be repaid without disrupting the Section 8 Program. The following should be included in the agreement: prior HUD approval of the Housing Authority's proposed budgets; and a requirement that the Housing Authority revise its funding requisitions when leasing levels materially change so that future overpayments will be avoided. | \$507,290 |
| 2004-BO-1002-001-A | 11/4/2003 | Recover from owner \$2,687,822, the difference between \$3,662,822 owed to HUD by owner and \$975,000 proceeds of foreclosure sale. | \$333,581 |
| 2004-CH-1001-003-B | 11/26/2003 | Provides documentation to support that it appropriately made \$324,364 in Housing Assistance Payments. If adequate documentation cannot be provided, then the Authority should reimburse its Section 8 Housing Program from non-Federal funds for the appropriate amount. | \$300,327 |
| 2003-CH-1011-001-A | 3/24/2003 | Ensures that the \$287,224 of housing work cited in this finding is completed correctly using non-federal funds. If the Authority is unable to ensure the work is completed correctly, then the Authority should reimburse its Comprehensive Assistance Improvement Program (now the Capital Fund Program) from non-Federal funds the applicable amount of work not completed correctly or not provided. | \$287,224 |
| 2004-CH-1001-002-B | 11/26/2003 | Reimburses its Section 8 Housing Program \$150,851 from non-Federal funds for the Section 8 administrative fees collected by the Authority (\$14,942) and the Housing Assistance Payments (\$135,909) improperly made for the Section 8 housing units that did not meet HUD's Housing Quality Standards. | \$95,965 |
| 2003-CH-1014-002-A | 3/28/2003 | Provides documentation to support the \$72,329 of unsupported salaries and wages cited in this finding. If documentation cannot be provided, the Authority should reimburse its Public Housing Program the appropriate amount from non-Federal funds. | \$72,329 |
| 2003-CH-1019-002-D | 7/25/2003 | Provides documentation to support the \$43,132 of unsupported payments cited in the Indiana State Board of Accounts audit report. If documentation cannot be provided, then the Authority should reimburse its Section 8 Voucher Program for the amount that cannot be supported from non-Federal funds. | \$43,132 |

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| 2003-CH-1019-002-A | 7/25/2003 | Reimburses its Section 8 Voucher Program \$42,206 from non-Federal funds for the ineligible costs cited in this finding. | \$41,146 |
| 2003-CH-1019-002-C | 7/25/2003 | Reimburses its Section 8 Voucher Program \$40,708 from non-Federal funds for ineligible costs cited in the Indiana State Board of Accounts audit report. | \$40,708 |
| 2003-CH-1011-001-B | 3/24/2003 | Reimburses its Comprehensive Assistance Improvement Program (now the Capital Fund Program) \$36408 from non-federal funds for the inappropriate use. | \$36,408 |
| 2003-CH-1019-003-A | 7/25/2003 | Reimburses its Voucher Program from non-Federal funds \$60,399 for Section 8 subsidy at units it incorrectly certified met Housing Quality Standards. | \$28,248 |
| 2003-CH-1014-005-A | 3/28/2003 | Provides documentation to support the \$33,284 of unsupported payments cited in this finding. If documentation cannot be provided, then the Authority should reimburse its Public Housing Program the amount that cannot be supported from non-Federal funds. | \$25,628 |
| 2003-CH-1019-002-B | 7/25/2003 | Provides documentation to support the \$1,672 of unsupported payments cited in this finding. If documentation cannot be provided, then the Authority should reimburse its Section 8 Voucher Program from non-Federal funds for the amount that cannot be supported. | \$1,672 |
| 2004-CH-1001-003-D | 11/26/2003 | Provides documentation to support the annual income used in 26 reexaminations for \$112,753 in Housing Assistance Payments. If adequate documentation cannot be provided, then the Authority should reimburse its Section 8 Housing Program from non-Federal funds for the appropriate amount. | \$0 |

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\$1,813,658

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2004-AT-1006-001-B | 4/22/2004 | Require the PRPHA to submit all supporting documentation and determine the accuracy of the \$4,230,646 owed by PBA and its public housing management agents. Any amounts determined ineligible must be reimbursed to the ACC projects, from non-Federal funds. | \$4,230,256 |
| 2005-AT-1004-002-E | 11/19/2004 | Require the Authority to repay its programs \$6,855,271 spent for ineligible procurements. Repayment should be from non-Federal funds and paid in the following amounts and to the following programs: Conventional Public Housing General Fund \$2,818,331, Capital Fund \$3,630,215, HOPE VI \$259,289, Section 8 \$115,128, Drug Elimination \$12,048, Economic Development Support Services \$13,831, and Turnkey III Program \$6,429. | \$3,516,017 |
| 2004-AT-1001-001-A | 1/15/2004 | Require the Authority to collect the \$327,326 due from SCHDC and discontinue advancing funds. | \$199,851 |
| 2004-PH-1011-002-B | 9/8/2004 | Direct the Authority to provide adequate documentation to support \$1,943,993 or reimburse HUD from nonfederal sources. | \$187,743 |
| 2005-CH-1003-001-A | 11/29/2004 | We recommend that HUD's Director of Public Housing Hub, Detroit Field Office, assure the Royal Oak Township Housing Commission: Reimburse its Public Housing Program \$367,516 from non-Federal funds for the improper use of HUD operating subsidy funds cited in this finding. | \$91,879 |
| 2005-CH-1003-002-A | 11/29/2004 | We recommend that HUD's Director of Public Housing Hub, Detroit Field Office, assure the Royal Oak Township Housing Commission: Reimburse its Public Housing Program \$45,220 from non-Federal funds for the operating subsidy that was not used in accordance with HUD's One Strike Policy. | \$45,220 |
| 2004-PH-1011-001-B | 9/8/2004 | Require the Authority to reimburse HUD \$882,916 from nonfederal sources. | \$29,051 |
| 2005-CH-1003-002-C | 11/29/2004 | We recommend that HUD's Director of Public Housing Hub, Detroit Field Office, assure the Royal Oak Township Housing Commission: Reimburse its Public Housing Program \$3,340 from non-Federal funds for thee ineligible travel costs. | \$3,340 |
| | | | \$8,303,357 |

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|------------------------------|--------------------|---|--------------------|
| 2005-AT-1013-002-A | 9/15/2005 | Require the Municipality to obtain and submit all supporting documentation and HUD determine the eligibility and propriety of \$1,011,801 in administrative costs the Corporation charged to the Block Grant revolving fund. Any amounts determined ineligible must be reimbursed to the Block Grant program from nonfederal funds. | \$1,011,801 |
| 2005-CH-1020-004-A | 9/29/2005 | We recommend that the director of HUD's Public Housing Hub, Cleveland Field Office, require the Authority to provide support or reimburse its Section 8 program \$812,967 (\$738,708 in housing assistance payments plus \$74,259 in related administrative fees) from nonfederal funds for unsupported housing assistance payments and unearned administrative fees related to the 65 tenants cited in this finding. | \$767,977 |
| 2005-CH-1020-003-A | 9/29/2005 | We recommend that the director of HUD's Public Housing Hub, Cleveland Field Office, require the Authority to reimburse its Section 8 administrative fees \$805,585 from nonfederal funds for inappropriately funding HOPE VI expenses. | \$733,979 |
| 2005-AT-1013-003-A | 9/15/2005 | Require the Municipality to obtain and submit all supporting documentation and HUD determine the eligibility and compliance with national objectives of the \$631,195 the Corporation disbursed for the four loans. Any amounts determined ineligible must be reimbursed to the Block Grant program from nonfederal funds. | \$471,578 |
| 2005-CH-1010-001-A | 4/8/2005 | We recommend that HUD's Director of Public Housing Hub, Chicago Regional Office, assure that the Authority reduces its Low-Rent Performance Funding Operating Subsidy by \$119,376 for the excessive operating subsidy cited in this finding. | \$21,038 |
| | | | \$3,006,373 |

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| 2006-BO-0001-001-C | 7/11/2006 | For the overpayments of phase-down funding identified in appendix C, recover \$20.6 million in ineligible phase-down funding requests from the public housing agencies for fiscal years 2004 and 2005. | \$8,281,766 |
| 2006-BO-1006-001-C | 3/28/2006 | We recommend that the director of HUD's Boston Multifamily Housing Hub, in conjunction with the HUD Office of Inspector General (OIG), pursue double damages remedies if the owner does not reimburse HUD for the inappropriate disposition of project assets. | \$1,421,859 |
| 2006-BO-1006-001-B | 3/28/2006 | We recommend that the director of HUD's Boston Multifamily Housing Hub assure the owner provides documentation to support the \$992,979 in unsupported payments cited in this audit report. If adequate documentation cannot be provided, the owner should reimburse HUD for the appropriate amount. | \$992,979 |
| 2006-BO-1006-001-A | 3/28/2006 | We recommend that the director of HUD's Boston Multifamily Housing Hub assure the owner reimburses HUD \$865,121 for the inappropriate disposition of project assets. | \$865,121 |
| 2006-CH-1018-001-A | 9/28/2006 | We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to Reimburse its program \$535,903 from nonfederal funds (\$507,860 for the property purchase plus \$28,043 for legal costs) for the improper use of program funds to pay for the property's acquisition costs. | \$535,903 |
| 2006-NY-1012-001-B | 9/22/2006 | We recommend that the director, New Jersey Office of Public Housing, instruct the Authority to recapture or reduce the Section 8 administrative fee reserve account by \$590,042 to comply with the requirements of PIH [Public and Indian Housing] Notice 2005-30. | \$452,366 |
| 2006-NY-1012-001-D | 9/22/2006 | We recommend that the director, New Jersey Office of Public Housing, instruct the Authority to reimburse the capital fund from the Section 8 program the \$401,046 in excess/ineligible capital fund transfers. | \$334,205 |

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| 2006-CH-1020-001-A | 9/29/2006 | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$582,926 (\$547,238 in housing assistance and utility allowance payments and \$35,688 in associated administrative fees) from nonfederal funds for the unsupported payments and associated administrative fees related to the 73 household files cited in this finding. | \$293,425 |
| 2006-CH-1021-002-C | 9/30/2006 | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 717 (779 minus 62) zero-income households as of September 23, 2005, to determine whether they had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds. | \$254,879 |
| 2006-BO-0001-001-B | 7/11/2006 | Obtain and review support (as identified in recommendation 1D) for \$15.1 million in unsupported phase-down funding in fiscal years 2004 and 2005, determine the correct amount of phase-down funding, and require the public housing agencies to reimburse HUD for any ineligible funding received. | \$250,282 |
| 2007-CH-1001-001-A | 12/13/2006 | We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its public housing operating fund \$181,513 from nonfederal funds for the inappropriate disbursements cited in this finding. | \$181,513 |
| 2006-PH-1013-001-B | 9/18/2006 | Require the Commonwealth to provide documentation to substantiate the eligibility of \$150,000 provided to Southampton or repay the HOME program from nonfederal funds. | \$125,000 |
| 2006-CH-1010-001-A | 5/18/2006 | We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to provide documentation to support the \$206,224 in unsupported program disbursements cited in this finding or reimburse its program from nonfederal funds for the applicable amount. | \$115,149 |

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| 2006-CH-1020-001-B | 9/29/2006 | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$80,776 (\$49,034 for the overpayment of housing assistance and utility allowance payments for 34 households and \$31,742 in administrative fees associated with the overpayment and underpayment of housing assistance and utility allowance payments for 48 households) from nonfederal funds. | \$75,817 |
| 2006-NY-1008-001-C | 6/30/2006 | We recommend that the director, Office of Public Housing, New York Hub seek repayment of the \$49,483 in ineligible and erroneous housing assistance payments. | \$48,584 |
| 2006-NY-1010-002-B | 9/20/2006 | We recommend that the director, New Jersey Office of Public Housing, require the Authority to provide additional documentation for the \$23,592 in unsupported costs related to managerial services and legal and auditing costs so that HUD can determine the eligibility of these items. Any amounts determined to be ineligible should be repaid. | \$23,592 |
| 2006-CH-1016-001-A | 9/26/2006 | We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its program 236,157 (\$31,802 in imputed interest, \$28,802 in forgiven interest, \$111,073 for the land purchase, \$42,322 in cash, and \$22,158 in improper expenses) from nonfederal funds for the inappropriate use of its sales proceeds for the Corporation. | \$22,926 |
| 2007-CH-1001-002-A | 12/13/2006 | We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its Coordinators funds \$18,757 from nonfederal funds for the inappropriate payment of salary and benefits cited in this finding. | \$18,757 |
| 2007-CH-1001-002-B | 12/13/2006 | We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support the use of \$25,033 in salary and benefits expenses for its former counselor was eligible or reimburse its Coordinators funds from nonfederal funds as appropriate. | \$4,963 |
| 2006-BO-1004-002-E | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center pursue recovery of double the amount of \$112,254 in questionable salary payments paid to the assistant administrator as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |

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| 2006-BO-1004-002-D | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center take appropriate action to prevent unnecessary cash disbursements after our audit period, including the payment of questionable accrued payables to the management agent of \$40,077. If they have been paid, pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |
| 2006-BO-1004-002-C | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center obtain justification from the owner/management agent supporting the cash disbursements for unsupported costs paid to the owner/management agent of \$1,248,668 or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |
| 2006-BO-1004-002-B | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for unsupported accrued payables of \$108,600 payable to the owner or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |
| 2006-BO-1004-002-A | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for cash disbursements of \$1,053,550 in unsupported partnership management fees paid to the owner or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |
| 2006-BO-1004-001-H | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for the \$4,388 in unsupported accrued payables or pursue recovery of this amount. | \$0 |
| 2006-BO-1004-001-G | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center take appropriate action to prevent payments of ineligible accrued payables to non-identities-of-interest of \$92,299. If they have been paid, pursue the recovery of this amount. | \$0 |

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|------------------------------|--------------------|---|--------------------|
| 2006-BO-1004-001-F | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center take appropriate action to prevent payments of ineligible and unnecessary cash disbursements after our audit period, including the payment of questionable accrued payables to identities-of-interest of \$95,800. If they have been paid, pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |
| 2006-BO-1004-001-E | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center obtain justification from the owner/management agent supporting the cash disbursements for unsupported costs of \$266,574 to non-identities-of-interest or pursue recovery of this amount. | \$0 |
| 2006-BO-1004-001-D | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center pursue the recovery of \$397,895 in ineligible costs to non-identities-of-interest. | \$0 |
| 2006-BO-1004-001-C | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center pursue the recovery of double the amount of \$426,375 in unnecessary costs to identities-of-interest and non- identities-of-interest from the owner/management agent, as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |
| 2006-BO-1004-001-B | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for the cash disbursements for unsupported costs of \$21,871 costs to identities-of-interest or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |
| 2006-BO-1004-001-A | 3/3/2006 | We recommend that the director, Rhode Island Multifamily Program Center pursue the recovery of double the amount of \$533,954 in ineligible costs to identities-of-interest from the owner/management agent, as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a. | \$0 |

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\$14,299,086

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| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2007-CH-1011-001-A | 7/23/2007 | We recommend that the director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program administrative fee reserve \$1,636,075 from the appropriate funds for the excessive administrative expenses cited in this finding. | \$1,636,075 |
| 2007-CH-1005-001-A | 3/23/2007 | We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support that the \$913,365 in refunding savings cited in this finding was used to provide affordable, decent, safe, and sanitary housing to very low-income households or reimburse from nonfederal funds its refunding savings account(s), as appropriate, to be able to trace its use of the savings. | \$913,365 |
| 2007-NY-1011-001-A | 8/17/2007 | We recommend that the director of HUD's Office of Public Housing instruct the Authority to reimburse the capital fund program \$818,536 related to the administrative and management improvement costs that exceeded HUD limitations. | \$818,536 |
| 2007-NY-1011-001-C | 8/17/2007 | We recommend that the director of HUD's Office of Public Housing instruct the Authority to reduce the Authority's future capital funds by \$632,039 related to the fiscal years 2003 and 2004 capital funds transferred to the low-rent public housing program. | \$505,631 |
| 2007-AT-1010-001-B | 8/14/2007 | Reimburse from nonproject sources \$656,536 for salary and benefits that represented Foundation costs. The repayments should be deposited to the residual receipt account for each affected project. | \$462,199 |
| 2007-NY-1006-001-A | 5/24/2007 | We recommend that the director of HUD's Office of Public Housing instruct the Authority to reimburse HUD for the excessive administrative fee charge of \$692,990 in capital funds in accordance with the procedures described in 24 CFR 905.120. | \$415,796 |
| 2007-PH-1013-001-B | 9/27/2007 | Repay its low-rent public housing program \$834,969 from nonfederal funds for the ineligible disbursements related to the credit union. | \$334,969 |
| 2007-AT-1010-001-C | 8/14/2007 | Reimburse from nonproject sources \$458,101 that the Foundation paid itself for excessive janitorial costs. The repayments should be deposited to the residual receipt account for each affected project. | \$238,685 |

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|------------------------------|--------------------|--|--------------------|
| 2007-CH-1010-002-C | 7/20/2007 | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$140,521 (\$126,224 in housing assistance and utility allowance payments plus \$14,297 in related administrative fees) from nonfederal funds for the unsupported payments and associated administrative fees related to the 20 households cited in this finding. | \$140,521 |
| 2008-CH-1001-001-D | 11/19/2007 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its Public Housing program \$337,870 from nonfederal funds for the rental income received by its nonprofit from the Turnkey III properties. | \$135,145 |
| 2007-KC-1004-002-A | 1/12/2007 | Repay from nonfederal sources, the \$147,934 improperly spent for employee leave. | \$124,339 |
| 2007-AT-1010-002-A | 8/14/2007 | Reimburse current tenants for any portion of the \$93,677 they paid for prohibited parking fees. Parking fees collected from tenants who have moved and for whom it is not feasible to locate them to make the payments should be deposited to the projects' residual receipt accounts. | \$93,677 |
| 2007-NY-1003-001-F | 3/12/2007 | We also recommend that the director, Buffalo Office of Multifamily Housing, determine the disposition of the escrowed funds and bonds (consisting of \$50,000 in cash, a \$25,000 bond and \$10,062 in accrued bond interest) set aside for the developer-related lawsuit. After determining the proper disposition of these funds HUD should determine whether to remove the funds from the project's books and records. This would allow \$85,062 in encumbered funds to be available for paying operating expenses. | \$85,062 |
| 2007-CH-1002-002-A | 1/25/2007 | We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its program \$166,782 from nonfederal funds for the unsupported operating subsidies related to the 51 household files cited in this finding. | \$80,637 |

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| 2007-CH-1014-001-B | 9/24/2007 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$54,024 from nonfederal funds (\$47,295 for housing assistance payments and \$6,729 in associated administrative fees) for the 28 units that materially failed to meet HUD's housing quality standards. | \$50,874 |
| 2007-CH-1010-002-A | 7/20/2007 | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$39,428 in housing assistance from nonfederal funds for the overpayment of housing assistance and utility allowance payments cited in this finding. | \$39,428 |
| 2007-CH-1014-001-F | 9/24/2007 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$52,421 from nonfederal funds in associated administrative fees for the 402 units that were more than 30 days late in receiving their annual inspections. | \$37,831 |
| 2007-AT-1010-001-F | 8/14/2007 | Reimburse from nonproject sources any portion of \$31,905 in parking fees that it cannot support as representing necessary and reasonable project costs. The repayments should be deposited to the residual receipt account for each affected project. | \$31,905 |
| 2007-AT-1010-001-E | 8/14/2007 | Reimburse from nonproject sources \$26,306 that the Foundation paid itself for excessive retirement plan costs. The repayments should be deposited to the residual receipt account for each affected project. | \$26,306 |
| 2007-NY-1003-002-A | 3/12/2007 | We recommend that the director of the Buffalo Office of Multifamily Housing instruct the owner and agent to negotiate a management fee that is reasonable and commensurate with the services that are provided. The management fee should not exceed an amount ordinarily paid for such services, resulting in \$25,974 in cost savings. | \$25,974 |
| 2007-CH-1016-001-B | 9/28/2007 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$38,537 from nonfederal funds (\$35,918 for housing assistance payments and \$2,619 in associated administrative fees) for the 38 units that materially failed to meet HUD's housing quality standards. | \$7,068 |

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| 2007-AT-1010-001-G | 8/14/2007 | Reimburse from nonproject sources \$6,352 representing Foundation expenses. The repayments should be deposited to the residual receipt account for each affected project. | \$6,352 |
| 2007-CH-1010-001-A | 7/20/2007 | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$30,360 from nonfederal funds (\$27,944 for housing assistance payments and \$2,416 in associated administrative fees) for the 35 units that materially failed to meet HUD's housing quality standards. | \$6,304 |
| 2007-KC-1004-003-C | 1/12/2007 | Repay \$29,095 in unauthorized vehicle allowances. | \$5,501 |
| 2007-CH-1012-001-B | 8/3/2007 | We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to reimburse the applicable program \$27,578 (\$9,644 for the overpayment of housing assistance and utility allowances and \$17,934 in administrative fees associated with the overpayment and underpayment of housing assistance and utility allowances for the 48 households) from nonfederal funds. | \$5,160 |
| 2007-NY-1003-002-B | 3/12/2007 | We also recommend that HUD review and approve the negotiated management fee to ensure that it is reasonable in relation to the services provided to the project. | \$0 |
| 2007-CH-1010-003-C | 7/20/2007 | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 36 (70 minus 34) zero-income households as of September 11, 2006, to determine whether they had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2009-LA-1005-002-A | 12/30/2008 | Execute loan agreements between the City and its Agency indicating specific loan terms for repayment of the loans totaling \$139,201,997 (\$63,072,960 principal and \$76,129,037 interest), which would result in an estimated additional recovery of \$7,269,854 in CDBG program income over the first year. | \$64,039,600 |
| 2008-AO-1002-001-C | 1/30/2008 | Review all of the remaining 392 grants coded ineligible or lacking an eligibility determination and either support or repay \$14,697,812 disbursed for them. | \$4,615,112 |
| 2008-CH-1008-001-D | 4/30/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$745,436 from nonfederal funds for the improper use of funds cited in this finding. | \$700,454 |
| 2008-CH-1006-002-D | 4/15/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to provide supporting documentation or reimburse its program \$587,022 from nonfederal funds for the unsupported payments related to the 59 households cited in this finding. | \$587,022 |
| 2008-AO-1002-001-A | 1/30/2008 | Repay \$743,344 disbursed for the 17 ineligible grants to its Road Home program. | \$403,904 |
| 2009-BO-1002-001-E | 11/6/2008 | Request from responsible management agents supporting documentation for the \$265,412 in unsupported costs charged to the project so that the eligibility of these costs can be determined. For any amounts determined to be ineligible, the project owner should repay or seek reimbursement from responsible management agent to pay the project from non-project funds or remove payables from the project's accounting. | \$265,412 |
| 2009-AT-1001-001-C | 10/20/2008 | Provide support for \$523,335 in payments made for various purchases or repay any unsupported costs to its public housing operating and capital improvement programs from nonfederal funds. | \$210,174 |
| 2008-CH-1006-002-A | 4/15/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$192,854 (\$113,973 for overpaid housing assistance, \$17,257 for overpaid utility allowances, and \$61,624 in associated administrative fees) for the 63 households cited in this finding from nonfederal funds. | \$192,854 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2008-CH-1007-001-D | 4/18/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$214,157 (\$194,694 in housing assistance and utility allowances plus \$19,463 in related administrative fees) from nonfederal funds for the unsupported payments and associated administrative fees related to the 30 households cited in this finding. | \$190,363 |
| 2009-AT-1001-001-A | 10/20/2008 | Repay \$185,764 to it public housing operating and capital improvement programs for ineligible payments made to or on behalf of the former board chairman from nonfederal funds. | \$185,764 |
| 2009-AT-1001-001-B | 10/20/2008 | Provide support for \$182,369 in payments made to or on behalf of the former executive director and former lease enforcement officer or repay any unsupported costs to its public housing operating and capital improvement programs from nonfederal funds. | \$177,369 |
| 2008-CH-1003-001-A | 2/15/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its Public Housing program \$153,223 (\$22,092 for household eligibility and \$131,131 for continued occupancy) from nonfederal funds for the unsupported operating subsidies related to the 36 household files cited in this finding. | \$153,223 |
| 2008-CH-1007-003-G | 4/18/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support its allocation of time spent correctly administering its Family Self-Sufficiency Program or reimburse its program's undesignated fund balance for administration account from nonfederal funds the appropriate portion of the \$151,661 in Coordinator funds received for fiscal years 2004 and 2005 that were incorrectly administered. | \$151,661 |
| 2008-CH-1003-002-B | 2/15/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide support that the use of \$82,774 (\$27,286 to three family members, \$23,418 to two independent contractors, \$22,150 to CLM Architects, and \$9,920 to Harold Dunne, Attorney at Law) in Public Housing program funds for housing maintenance, cleaning, and professional services were reasonable or reimburse its program from nonfederal funds for the applicable amount. | \$82,774 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2009-BO-1002-001-B | 11/6/2008 | Reimburse or require the responsible management agent(s) to reimburse \$64,601 to the project for ineligible project costs of \$15,331 and for ineligible administrative, site supervisor, HUD 202 and site management fees of \$49,270. | \$64,601 |
| 2008-CH-1003-002-A | 2/15/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation for the use of \$61,202 for work performed under its Public Housing Capital Fund program or reimburse its program from nonfederal funds for the applicable amount. | \$61,202 |
| 2008-CH-1016-001-B | 9/29/2008 | Reimburse its program \$55,047 from nonfederal funds (\$50,356 for housing assistance payments and \$4,691 in associated administrative fees) for the 28 units that materially failed to meet HUD's housing quality standards. | \$51,815 |
| 2008-CH-1005-001-A | 4/10/2008 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$52,737 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding. | \$49,471 |
| 2008-CH-1006-003-A | 4/15/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$47,543 (\$36,748 for housing assistance payments and \$10,795 for utility allowance payments) from nonfederal funds for the inappropriate housing assistance payments related to the 17 households cited in this finding. | \$47,543 |
| 2008-CH-1005-003-A | 4/10/2008 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$46,619 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding. | \$46,619 |
| 2008-CH-1013-001-A | 9/24/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$46,478 from nonfederal funds for the 34 units cited in this finding that were in material noncompliance. | \$46,478 |
| 2008-CH-1006-001-A | 4/15/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$41,094 from nonfederal funds (\$37,280 for program housing assistance payments and utility allowances plus \$3,814 in associated administrative fees) for the 38 units that materially failed to meet HUD's housing quality standards and/or the Corporation's housing standards. | \$41,094 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2009-BO-1002-001-D | 11/6/2008 | Ensure that \$23,499 for unreasonable late charges on fuel bills and sewer lien penalties and \$6,779 for unreasonable payments to a lawn care company be reimbursed to the project from non-project funds. | \$30,278 |
| 2008-CH-1003-001-B | 2/15/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$28,663 (\$16,262 plus \$12,401) from nonfederal funds for the lost total household payments for 23 households cited in this finding. | \$28,663 |
| 2008-CH-1007-002-A | 4/18/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$28,267 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding. | \$28,267 |
| 2008-CH-1013-002-A | 9/24/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$29,148 from nonfederal funds for the seven long-term vacant units it inappropriately included in its program operating subsidy calculations. | \$26,538 |
| 2008-CH-1005-002-E | 4/10/2008 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide documentation to support its allocation of time spent correctly administering the Family Self-Sufficiency Program or reimburse its Coordinator funds from nonfederal funds the appropriate portion of the \$72,235 used when the Authority's Family Self-Sufficiency Program was incorrectly administered. | \$21,965 |
| 2008-CH-1007-002-C | 4/18/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its program \$21,411 from nonfederal funds for the overpayment of housing assistance and utility allowances due to not including household reported income. | \$21,411 |
| 2008-CH-1007-003-C | 4/18/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support its use of funds for the six Family Self-Sufficiency Program participants whose contracts were extended contrary to HUD's requirements or reimburse its program \$14,928 from nonfederal funds. | \$14,928 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2008-CH-1005-001-C | 4/10/2008 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$14,603 from nonfederal funds for the inappropriate administrative fees related to the 32 households in this finding. | \$14,603 |
| 2008-CH-1005-002-A | 4/10/2008 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$14,576 from nonfederal funds for the escrow funds overpaid to the seven participants cited in this finding. | \$14,576 |
| 2008-CH-1003-001-C | 2/15/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse the appropriate households \$13,070 for the underpayment of housing assistance and utility allowance payments cited in this finding. | \$13,070 |
| 2008-CH-1007-002-B | 4/18/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$12,505 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding related to the underreporting of income. | \$12,505 |
| 2008-CH-1006-002-C | 4/15/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$9,815 from nonfederal funds for the program administrative fees related to the underpaid housing assistance payments. | \$9,815 |
| 2008-CH-1003-001-F | 2/15/2008 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$7,932 in operating subsidies from nonfederal funds for the two properties sold by the City. | \$4,532 |
| 2008-CH-1005-003-B | 4/10/2008 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$11,225 from nonfederal funds for the inappropriate administrative fees related to the 47 households cited in this finding. | \$1,668 |
| 2008-CH-1006-002-E | 4/15/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to determine the appropriate administrative fees for the applicable households for which it is unable to provide supporting documentation cited in recommendation 2D and reimburse its program the applicable amount from nonfederal funds. | \$0 |

List of Open Recommendations to Present

| Recommendation | Report Date | Recommendation Text | Balance Due |
|--------------------|-------------|---|--------------|
| Number | | | |
| 2008-CH-1007-003-D | 4/18/2008 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to review the files for the 20 participants whose contracts of participation expired between July 1, 2005, and June 30, 2007, to support its use of program funds for the escrow accounts, or reimburse its program the applicable amount from nonfederal funds. | \$0 |
| | 38 | | \$72,607,328 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2009-AT-0001-001-A | 9/28/2009 | Ensure that field offices require participating jurisdictions to close out in a timely manner \$62,201,487 in activities reflected in its open activities report that are more than five years old and cancel the fund balances. | \$62,201,487 |
| 2009-AT-0001-001-B | 9/28/2009 | Require participating jurisdictions to reimburse HUD from nonfederal sources any portion of the \$11,634,558 for activities listed in appendix C that HUD determines had been terminated, voluntarily or involuntarily. When making this determination, HUD should consider the participating jurisdictions' lack of timely physical completion and/or production of affordable housing occupied by HOME income-eligible individuals. | \$11,634,558 |
| 2009-CH-1002-003-B | 1/23/2009 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to provide supporting documentation or reimburse its program \$2,081,512 from nonfederal funds for the 11 Section 8 project-based projects cited in this finding. | \$2,081,512 |
| 2009-NY-1012-001-B | 5/20/2009 | We recommend that the Director, Buffalo Office of Community Planning and Development, require the City of Rome to establish a schedule for documenting completion of the General Cable activity and the jobs retained and/or created at the site and reimburse HUD any portion of the \$2,953,754 in CDBG funds expended on the activity for costs that do not qualify as meeting the job creation requirement. | \$1,100,000 |
| 2009-AO-1002-001-B | 5/5/2009 | Either support or repay \$441,027 disbursed for five unsupported grants. | \$441,027 |
| 2010-PH-1801-002-B | 12/17/2009 | Provide documentation to support the source and use of \$801,000 transferred into and withdrawn from its nonfederal account or reimburse HUD or the appropriate programs from nonfederal sources for any amounts that it cannot support. | \$437,396 |
| 2009-AO-1002-001-A | 5/5/2009 | Repay \$294,060 disbursed for three ineligible grants to its Road Home program. | \$294,060 |
| 2009-AT-1009-002-A | 7/20/2009 | Require the Authority to propose a legal solution regarding the ownership structure of the nonprofit organization. If a legal solution is not possible, the Director should require the Authority to repay its public housing program \$221,531 in nonfederal funds or the current amount owed that the Authority advanced to its nonprofit organization. | \$256,950 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2009-BO-1009-001-A | 8/4/2009 | Deposit \$254,470 for the ineligible disbursements \$236,439 + \$12,559 + \$5,472. cited in this report into the project's reserve for replacement or a restricted capital account that requires HUD approval for the release of the funds. | \$254,470 |
| 2010-PH-1801-001-B | 12/17/2009 | Provide documentation to support the \$282,000 expended to acquire and dispose of the vacant commercial building or reimburse the applicable program from nonfederal sources for any amounts that it cannot support. | \$236,880 |
| 2009-AO-1001-001-A | 5/5/2009 | Repay \$228,930 disbursed for five ineligible grants to its Road Home program. | \$228,930 |
| 2009-CH-1002-003-A | 1/23/2009 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$211,680 from nonfederal funds for the Section 8 administrative fees received related to its inappropriate program administration cited in this finding. | \$211,680 |
| 2009-CH-1007-002-D | 4/28/2009 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 284 (333 minus 49) households claiming zero income as of October 2, 2008, to determine whether the households had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds. | \$183,889 |
| 2010-PH-1801-001-D | 12/17/2009 | Provide documentation to support payments totaling \$180,000 for insurance or reimburse HUD or the applicable program from nonfederal sources for any amounts that it cannot support. | \$180,000 |
| 2009-KC-1005-001-B | 3/2/2009 | Repays the voucher program fund from nonfederal sources \$64,528 in improper housing assistance. | \$58,059 |
| 2009-LA-1008-001-A | 3/18/2009 | Reimburse HUD's Federal Housing Administration insurance fund \$73,750 less amounts repaid after the completion of the audit (\$15,000) for the ineligible disbursements cited in this report. | \$52,875 |
| 2009-NY-1011-002-G | 5/15/2009 | We recommend that the Director, Office of Public Housing, New York, instruct Authority officials to seek repayment of \$50,237 in ineligible housing assistance payments. | \$50,237 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2009-CH-1007-001-C | 4/28/2009 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$31,668 from nonfederal funds for the overpayment of housing assistance due to unreported income. | \$26,044 |
| 2009-CH-1007-001-A | 4/28/2009 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$25,074 from nonfederal funds for the overpayment of housing assistance cited in this finding. | \$25,074 |
| 2010-PH-1801-001-C | 12/17/2009 | Provide documentation to support payments totaling \$132,000 for vehicle services or reimburse HUD or the applicable program from nonfederal sources for any amounts that it cannot support. | \$19,920 |
| 2009-CH-1007-002-A | 4/28/2009 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$41,044 (\$41,569 minus \$525) from nonfederal funds for the overpayment of housing assistance cited in this finding. | \$19,583 |
| 2009-CH-1007-001-H | 4/28/2009 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$19,071 from nonfederal funds for the improper administrative fees related to the households cited in this finding. | \$19,071 |
| 2009-CH-1007-001-D | 4/28/2009 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide support or reimburse its program \$16,487 from non federal funds for the unsupported overpayment of housing assistance and utility allowances for the nine households cited in this finding. | \$14,336 |
| 2009-PH-1011-001-B | 7/30/2009 | Reimburse HUD's program \$66,934 from nonfederal funds (\$60,637 for housing assistance payments and \$6,297 in associated administrative fees) for the 37 units that materially failed to meet HUD's housing quality standards. | \$12,507 |
| 2009-BO-1009-001-I | 8/4/2009 | Pursue civil money penalties and administrative sanctions, as appropriate, against the owner, operator, and/or their principals/owners for their part in the regulatory violations cited in this report. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2009-BO-1009-001-H | 8/4/2009 | Pursue double damages remedies against the responsible parties for the ineligible/inappropriate and applicable portion of the unsupported disbursements that were used in violation of the project's regulatory agreement. | \$0 |
| 2009-SE-0003-001-C | 9/1/2009 | Reassess the resources allocated to overseeing the PBCAs to ensure that the resources are sufficient to monitor their performance. | \$0 |
| 2009-SE-0003-001-B | 9/1/2009 | Ensure that HUD staff follow the revised guidance when conducting the annual compliance reviews and monthly remote reviews to ensure that it receives quality work and the best value for funds spent on contract administration activities. | \$0 |
| 2009-SE-0003-001-A | 9/1/2009 | Revise the PBCA initiative guides (e.g., the monitoring and evaluation guide and the Section 8 guidebook) to clarify inconsistencies or unclear guidance for monitoring the PBCAs including clarification of PBCA performance that requires issuing incentive fees or assessment of disincentives. | \$0 |
| 2009-AT-0001-002-A | 9/28/2009 | Establish and implement procedures to monitor the accuracy of commitments that participating jurisdictions enter into the information system. These procedures should include expanding HUD's risk rating system to include risk factors for this review area and development of an appropriate monitoring checklist to ensure consistency and thoroughness of coverage among field offices. | \$0 |
| 2009-AT-0001-001-C | 9/28/2009 | Recapture any shortfalls generated by the closure and deobligation of fund balances associated with the open activities. | \$0 |

31

\$80,040,545

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2011-FO-0003-002-C | 11/15/2010 | Review the 510 obligations which were not distributed to the program offices during the open obligations review and deobligate amounts tied to closed or inactive projects, including the \$27.5 million we identified during our review as expired or inactive. | \$27,500,000 |
| 2010-AT-1011-001-B | 8/25/2010 | Determine the eligibility of the \$9,027,082 disbursed for projects with signs of slow progress and reevaluate the feasibility of these activities. The Government of Puerto Rico must reimburse HUD from non-Federal funds for activities that HUD determines to have been terminated and reprogram and put to better use any unexpended funds associated with the terminated activities. | \$9,027,082 |
| 2010-AT-1009-001-A | 8/13/2010 | Require the authority to provide support showing the eligibility and reasonableness of \$9,784,157 (Footnote 2: Total disbursements of \$13,371,572 were adjusted to consider \$3,576,521 questioned in recommendation 1B and \$10,894 questioned in recommendation 1C.) disbursed for the surveillance system and multifunction printers or reimburse this amount to its operational fund account or HUD, as appropriate, from non-Federal funds. | \$4,892,078 |
| 2010-CH-1008-001-A | 6/15/2010 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$3,861,652 (\$3,483,294 in housing assistance payments plus \$378,358 in associated program administrative fees) from non-Federal funds for the housing assistance payments and associated administrative fees for the unsupported program projects cited in this finding. | \$3,861,652 |
| 2010-AT-1010-001-B | 8/23/2010 | Require the Authority to reimburse the net restricted assets fund account from non-Federal funds the \$2,583,244 or the current amount owed. | \$1,969,809 |
| 2010-AT-1006-003-A | 6/11/2010 | Require the Department to collect \$1,269,032 associated with the 17 overdue loans and put the program income generated to better use in accordance with HUD requirements. | \$1,269,032 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2010-NY-1806-001-A | 9/22/2010 | We recommend that HUD's Associate General Counsel for Program Enforcement determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act (31 U.S.C 3801-3812) and/or civil money penalties (24 CFR 30.35) against Security Atlantic and/or its principals for incorrectly certifying to the integrity of the data or that due diligence was exercised during the underwriting of six loans that resulted in actual losses of \$452,217 on five loans and the potential loss of \$101,513 on one loan, which could result in affirmative civil enforcement action of approximately \$1,152,460. Double damages for actual loss amounts related to five loans (\$452,217) and the potential loss (\$101,513) related to one loan (\$553,730 x 2 = \$1,107,460) plus \$45,000, which is a \$7,500 fine for each of the six loans with material underwriting deficiencies. | \$553,730 |
| 2010-AT-1009-001-B | 8/13/2010 | Require the authority to reimburse its operational fund account or HUD, as appropriate, from non-Federal funds \$3,576,521 paid for equipment that did not provide the intended benefits and/or was unaccounted for. | \$452,192 |
| 2010-AT-1003-001-I | 4/28/2010 | Require the Authority to provide support that \$446,918 in contracts were fairly and openly competed or reimburse its public housing and capital improvement program from nonfederal funds. | \$446,918 |
| 2011-PH-1005-003-B | 12/23/2010 | Deobligate \$279,245 in available funds associated with the ineligible CHDO and reprogram the funds for other eligible HOME activities, thereby putting the funds to better use. | \$279,245 |
| 2010-AT-1003-001-J | 4/28/2010 | Require the Authority to provide support for the \$275,282 in capital fund drawdowns or reimburse its capital improvement program from nonfederal funds. | \$275,282 |
| 2010-AT-1003-001-F | 4/28/2010 | Require the Authority to provide support for \$264,229 in disbursements or repay any unsupported costs to its public housing operating and capital improvement program from nonfederal funds. | \$264,229 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2010-CH-1808-001-A | 7/22/2010 | We recommend that HUD's Associate General Counsel for Program Enforcement determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against Mac-Clair and/or its principals for incorrectly certifying to the integrity of the data or that due diligence was exercised during the underwriting of seven loans that resulted in losses to HUD totaling \$562,551 which could result in affirmative civil enforcement action of approximately \$1,177,602. | \$243,000 |
| 2010-NY-1011-001-A | 4/7/2010 | We recommend that the Director, Office of Public Housing, New York, instruct the Authority to reimburse from non-Federal funds the \$219,715 expended for ineligible costs as follows; \$215,402 to HUD, and \$4,313 to the 2007 ROSS Family grant. | \$219,715 |
| 2010-AT-1003-001-D | 4/28/2010 | Require the Authority to account for \$134,889 in tenant rent receipts or repay any unsupported amounts to its public housing operating program from nonfederal funds. | \$134,889 |
| 2010-NY-1011-001-B | 4/7/2010 | We recommend that the Director, Office of Public Housing, New York, instruct the Authority to provide documentation for the unsupported Family Self-Sufficiency and ROSS grant program costs of \$100,637 so that HUD can make an eligibility determination. If adequate documentation cannot be provided, these costs should be repaid from non-Federal funds. | \$100,637 |
| 2010-PH-1008-001-B | 5/11/2010 | Provide documentation to demonstrate that \$1,945,050 was used for eligible activities that met the criteria of its HUD-approved budget line items or repay HUD from non-Federal funds. | \$77,403 |
| 2010-PH-1012-001-A | 7/27/2010 | Provide documentation to support that payments for goods and services totaling \$1,736,962 were fair and reasonable or reimburse the applicable programs from non-Federal funds for any amounts that it cannot support. | \$61,548 |
| 2010-AT-1003-001-H | 4/28/2010 | Require the Authority to support the \$27,097 in unreasonable costs or reimburse its public housing and capital improvement program from nonfederal funds. | \$27,097 |
| 2010-NY-1010-002-C | 4/7/2010 | We recommend that the Director, Office of Public Housing, New York, instruct the Authority to reimburse from non-Federal sources the low-rent program operating account for the ineligible expenditure of \$38,355. | \$13,355 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2010-NY-1010-002-B | 4/7/2010 | We recommend that the Director, Office of Public Housing, New York, instruct the Authority to strengthen controls over payroll processing to ensure that employees properly account for time worked, employee time records are signed, and adequate segregation of duties is established in compliance with OMB Circular 87. | \$3,398 |
| 2010-AT-1003-001-G | 4/28/2010 | Require the Authority to reimburse its public housing program \$2,250 for ineligible costs using non-federal funds. | \$2,250 |
| 2010-BO-0001-001-O | 2/18/2010 | Pursue all administrative and/or civil monetary penalties for the regulatory and contract violations disclosed in this finding. | \$0 |
| 2010-AT-1006-004-B | 6/11/2010 | Require the Department to review all grant agreements for each activity entered into HUD's information system and correct any inaccurate information, including funding amount, activity status, and fund type classification. | \$0 |
| 2010-AT-1011-001-E | 8/25/2010 | Recapture any shortfalls generated by the closure and deobligation of funds associated with recommendations 1C and 1D that do not meet statutory requirements for the timely commitment and expenditure of funds pursuant to the National Defense Authorization Act of 1991 and/or Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended. | \$0 |
| 2011-FO-0003-001-D | 11/15/2010 | Include as part of the annual CAPER, a reconciliation of HUD's grant management system, IDIS, to grantee financial accounting records on an individual annual grant basis, not cumulatively, for each annual grant awarded to the grantee. | \$0 |
| 2011-FO-0003-001-C | 11/15/2010 | Cease the use of FIFO to allocate funds (fund activities) within IDIS and disburse grant payments. Match outlays for activity disbursements to the obligation and budget fiscal source year in which the obligation was incurred, and in addition, match the allocation of funds (activity funding) to the budget fiscal year source of the obligation. | \$0 |
| 2011-FO-0003-001-B | 11/15/2010 | Change IDIS so that the budget fiscal year source is identified and attached to each activity from the point of obligation to disbursement. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2011-FO-0003-001-A | 11/15/2010 | Cease the changes being made to IDIS for the HOME program related to the FIFO rules until the cumulative effect of using FIFO can be quantified on the financial statements. | \$0 |
| 2011-PH-1005-004-G | 12/23/2010 | Establish a procedure, on an annual basis, on which to base future funds obligated for administrative costs on actual administrative expenses. This procedure will ensure that any amount in excess of actual expenditures is recommitted for use on eligible HOME projects. | \$0 |
| 2011-PH-1005-004-F | 12/23/2010 | Identify at least annually its universe of HOME program recipients and applicable projects to be reviewed and monitor this universe including required onsite visits. | \$0 |
| 2011-PH-1005-004-E | 12/23/2010 | Implement an effective communication process with the appropriate OCFO staff to ensure compliance with record-keeping requirements for the HOME program. | \$0 |
| 2011-PH-1005-004-D | 12/23/2010 | Require its subrecipient, Greater Washington Urban League, to implement a system for maintaining time records that track employee time charges to the HOME program as required by OMB. | \$0 |

33

\$51,674,541

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2012-PH-0001-001-B | 10/31/2011 | Direct responsible grantees to justify the use of \$66,849,658 that it disbursed for cancelled Block Grant program activities or repay HUD from non-Federal funds. | \$66,849,658 |
| 2011-NY-1010-002-B | 4/15/2011 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$20,143,219 (\$4,902,754 + \$15,240,465) in unsupported transactions recorded in the CDBG program income account. Any receipts determined to be unrecorded program income should be returned to the CDBG program, and any expenditures determined to be ineligible should be reimbursed from non-Federal funds. | \$5,290,982 |
| 2011-NY-1010-002-A | 4/15/2011 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development require the City to suspend incurring costs and/or reimbursing itself for costs paid from the City's municipal general expense account for economic development activities until HUD determines whether the City has the capacity to carry out its CDBG economic development activities in compliance with HUD regulations. If it is determined that the City lacks the capacity, the \$4,739,829 in economic development projects funds remaining for fiscal years 2008, 2009, and 2010 should be reprogrammed so the City can assure HUD that these funds will be put to better use. | \$4,739,829 |
| 2011-AT-1018-002-D | 9/28/2011 | Require the Municipality to put to better use \$2,854,395 associated with unexpended funds maintained in its local bank account. | \$2,854,395 |
| 2011-CH-1006-003-A | 3/23/2011 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$2,828,244 (\$2,609,362 in housing assistance payments and \$218,882 in associated administrative fees) from non-Federal funds for the housing assistance payments and associated administrative fees for the 146 households cited in this finding. | \$2,828,244 |
| 2011-AO-0001-001-A | 6/22/2011 | Support or repay from non-Federal funds any amounts that it cannot support, including \$1,568,245 to its operating fund and \$973,126 to its capital fund paid for (1) contracts that were improperly procured, (2) contract overpayments, or (3) contract payments made outside of the contract effective dates. | \$2,541,371 |
| 2011-AT-1018-002-C | 9/28/2011 | Require the Municipality to reimburse the HOME program from non-Federal funds \$2,263,799 paid for ineligible costs. | \$2,136,008 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2011-CH-1006-002-A | 3/23/2011 | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$2,303,853 from non-Federal funds for the unallowable transactions cited in this finding. | \$2,111,190 |
| 2011-NY-1010-001-C | 4/15/2011 | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$1,982,988 in unsupported costs associated with street improvement expenditures incurred between June 2007 and October 2009. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds. | \$1,982,988 |
| 2011-CH-1012-002-A | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Capital Fund \$1,539,629 from non-Federal funds for the ineligible payments cited in this finding. | \$1,539,629 |
| 2011-AT-1006-002-A | 4/8/2011 | Require the Municipality to submit all supporting documentation showing the eligibility and propriety of \$1.5 million charged to the HOME program for the development of the Villas de Felisa housing project or reimburse the program from non-Federal funds. | \$798,000 |
| 2011-AT-1018-001-C | 9/28/2011 | Require the Municipality to reimburse its HOME program from non-Federal funds \$766,480 for disbursements associated with terminated activities that did not meet HOME objectives. | \$766,480 |
| 2011-NY-1010-003-A | 4/15/2011 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development require the City to suspend incurring costs and/or reimbursing itself for costs paid from the City's municipal general expense account for clean and seal activities until HUD determines whether the City has the capacity to carry out its CDBG clean and seal activities in compliance with HUD regulations. If it is determined that the City lacks the capacity, \$744,479 in fiscal year 2010 clean and seal program funds should be reprogrammed so the City can assure HUD that these funds will be put to better use. | \$744,479 |
| 2011-NY-1010-003-C | 4/15/2011 | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$716,622 (\$545,607 + \$24,069 + \$146,946) in unsupported clean and seal costs incurred so that HUD can make an eligibility determination. Any costs determined to be ineligible should be reimbursed from non-Federal funds. | \$716,622 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2011-AT-1006-001-C | 4/8/2011 | Require the Municipality to submit all supporting documentation showing the allowability and allocability of \$1,062,991 disbursed for participant families at the Villas de Felisa housing project or reimburse this amount to its HOME treasury account or HUD, as appropriate, from non-Federal funds. Footnote 6: Total disbursements of \$2,836,000 were adjusted to consider \$1,500,000 questioned in recommendation 2A and \$273,009 ineligible in recommendation 1D. | \$565,511 |
| 2011-AO-0001-001-J | 6/22/2011 | As related to DHAP, support or repay from non-Federal funds any amounts that it cannot support for a total of \$435,442 to its operating fund, which includes (1) \$140,966 and \$96,525 disbursed to two DHAP case managers who were paid without an executed contract and for unsubstantiated, excessive salary increases; and (2) \$197,951 disbursed to the three DHAP case managers for unsubstantiated, excessive salary increases. | \$435,442 |
| 2011-CH-1012-002-B | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to return the \$411,228 in excess capital fund draws cited in this finding. | \$411,228 |
| 2011-CH-1012-002-D | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its Capital Fund \$394,683 from non-Federal funds for the unsupported costs cited in this finding. | \$394,683 |
| 2011-FW-0002-001-E | 4/26/2011 | Review the \$756,833 in unsupported costs at the two properties identified in this report, determine their validity, and take appropriate action. | \$386,562 |
| 2012-NY-1002-001-B | 10/18/2011 | We recommend that the Director of HUD's New York City Office of Community Planning and Development instruct City officials to provide documentation to justify the \$329,937 in unsupported salary costs incurred between June and September 2010. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds. | \$329,937 |
| 2011-NY-1010-003-B | 4/15/2011 | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to reimburse from non-Federal funds the \$304,506 related to ineligible clean and seal code enforcement costs. | \$304,506 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2011-AT-1018-001-A | 9/28/2011 | Determine the eligibility of the \$2,399,428 disbursed for four projects with signs of slow progress and reevaluate the feasibility of the activities. Total disbursements of \$3,483,086 were adjusted to consider \$713,008 questioned in recommendation 2C and \$370,650 in recommendation 2A. The Municipality must reimburse its HOME program from non-Federal funds for activities that HUD determines to have been terminated. | \$292,862 |
| 2011-AT-1006-001-D | 4/8/2011 | Require the Municipality to reimburse its HOME treasury account or HUD, as appropriate, from non-Federal funds \$273,009 paid for land acquired for the Villas de Felisa housing project that did not provide the intended benefits. | \$205,351 |
| 2011-AT-1006-001-A | 4/8/2011 | 1A. Require the Municipality to reimburse its HOME treasury account or HUD, as appropriate, from non-Federal funds \$4,433,035 for disbursements associated with two activities that did not meet HOME program objectives. Footnote 5: Total disbursements of \$4,444,697 were adjusted to consider \$11,662 questioned in recommendation 2B. | \$199,037 |
| 2011-CH-1012-003-A | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its appropriate programs \$180,649 from non-Federal funds for the ineligible payments cited in this finding. | \$180,649 |
| 2011-CH-1012-004-A | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Capital Fund \$127,050 from non-Federal funds for the ineligible payments cited in this finding. | \$127,050 |
| 2011-NY-1010-001-B | 4/15/2011 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development reimburse from non-Federal funds \$162,923 (\$134,711+\$28,212) expended on ineligible costs pertaining to street improvement projects not done and a duplicate reimbursement. | \$120,199 |
| 2011-CH-1012-004-B | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its operating fund \$107,692 from non-Federal funds for ineligible payments cited in this finding. | \$107,692 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2012-NY-1002-001-A | 10/18/2011 | We recommend that the Director of HUD's New York City Office of Community Planning and Development instruct City officials to reimburse from non-Federal funds \$93,436 for ineligible costs charged to HPRP; specifically, \$59,430 related to payments for rental arrears over the 6-month eligibility requirement and \$34,006 for payments issued directly to participants. | \$34,006 |
| 2011-CH-1012-003-B | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its appropriate programs \$30,236 from non-Federal funds for the unsupported costs cited in this finding. | \$27,988 |
| 2011-KC-1002-001-B | 3/1/2011 | Return the \$81,153 in ineligible draws to HUD subject to the 90 percent limitation on the obligation period and repay the remaining amount to the project from non-Federal funds. | \$26,411 |
| 2011-CH-1012-002-F | 8/9/2011 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Capital Fund \$13,085 from non-Federal funds for the inappropriately earned interest cited in this finding. | \$13,085 |
| 2011-AT-1006-002-B | 4/8/2011 | Require the Municipality to submit all supporting documentation showing the eligibility and propriety of \$23,862 drawn from HUD or reimburse the HOME program from non-Federal funds. | \$12,130 |
| 2011-AT-1018-002-B | 9/28/2011 | Require the Municipality to submit supporting documentation showing the allocability of \$39,338 and any additional payroll costs charged to the HOME program between July 1, 2009, and June 30, 2011, associated with the three employees performing other functions not related to the program, or reimburse the program from non-Federal funds. | \$6,875 |
| 2011-KC-1002-001-A | 3/1/2011 | Provide support for the \$90,534 drawn for unsupported costs or return the funds to HUD subject to the 90 percent limitation on the obligation period and repay the remaining amount to the project from non-Federal funds. This support includes verifying that the Authority appropriately reimbursed the \$80,716 via voucher 092-519938. | \$5,079 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2011-CH-1006-001-A | 3/23/2011 | We recommend that the Director of HUD's Chicago Office of Public Housing, in conjunction with the Director of HUD's Departmental Enforcement Center take administrative action against the executive director and board of commissioners for failing to administer the Authority according to HUD's and its own requirements. | \$0 |
| 2011-NY-1010-003-D | 4/15/2011 | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to develop administrative control procedures that will ensure compliance with CDBG program requirements, including ensuring that costs are eligible and necessary before being charged to the program. | \$0 |
| 2011-NY-1010-002-D | 4/15/2011 | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to establish and implement controls that will ensure adequate monitoring of subrecipient-administered activities, that CDBG funds are properly safeguarded, the achievement of performance goals in subrecipient supported activities, and that corrective actions are taken for nonperforming subrecipients. | \$0 |
| 2011-NY-1010-002-C | 4/15/2011 | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to certify and provide support that the proper amount of CDBG assets was returned to the City from the subrecipient by performing an audit of the accounts that the Corporation maintained. | \$0 |
| 2011-LA-1017-001-A | 9/21/2011 | Refer the lender to the Mortgagee Review Board to take appropriate administrative action, such as imposing civil money penalties for the 15 loans due to the lender's failure to underwrite loans in compliance with HUD regulations and the unallowable restrictive covenants. | \$0 |
| 2011-AT-1018-002-G | 9/28/2011 | Require the Municipality to develop and implement a financial management system in accordance with HUD requirements, including that HOME funds can be traced to a level which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes and that funds are disbursed in a timely manner. | \$0 |
| 2011-AT-1018-002-F | 9/28/2011 | Require the Municipality to update its accounting records and ensure that receipts and expenditures are properly accounted for, are reconciled with HUD's information system, and comply with HUD requirements. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2012-PH-0001-001-E | 10/31/2011 | Periodically evaluate the adequacy of actions grantees take regarding cancelled and long-standing open or revised activities shown in its System. | \$0 |
| 2012-PH-0001-001-D | 10/31/2011 | Implement policies and procedures requiring HUD to periodically use the data contained in its System to provide improved oversight of revised Block Grant program activities. | \$0 |
| 2012-PH-0001-001-C | 10/31/2011 | Implement policies and procedures requiring HUD to periodically use the data contained in its System to provide improved oversight of long-standing open Block Grant program activities. | \$0 |
| 2012-PH-0001-001-A | 10/31/2011 | Implement policies and procedures requiring HUD to periodically use the data contained in its System to provide improved oversight of cancelled Block Grant program activities. | \$0 |
| 2012-LA-0001-001-A | 11/16/2011 | Establish and implement procedures to reassess the safe harbor percentage and rates periodically to ensure that they are reasonable. HUD should retain the documentation justifying the calculation of those percentages and rates. In addition, HUD should assess the feasibility of requiring the agencies to periodically justify and retain documentation showing the reasonableness of using the maximum rates, or lower them as appropriate. | \$0 |

47

\$100,086,158

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-PH-1001-001-A | 10/31/2012 | Reimburse its business development loan program \$5,999,894 from non-Federal funds for the ineligible expenditures related to the Hotel Sterling project. | \$5,999,894 |
| 2012-AT-1009-001-A | 5/23/2012 | Require the Municipality to develop and implement a financial management system in accordance with HUD requirements and ensure that \$3,213,572 in HOME funds drawn from HUD between July 1, 2009, and December 31, 2011, can be traced to a level which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes or reimburse the HOME program from non-Federal funds.(Footnote 2) Total disbursements of \$3,523,723 were adjusted to consider \$173,978 questioned in recommendation 1B, \$86,567 questioned in recommendation 1D, and \$49,606 questioned in recommendation 2B. | \$3,213,572 |
| 2012-CH-1013-001-A | 9/27/2012 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse HUD \$3,120,000 from non-Federal funds for transmission to the U.S. Treasury for its four Recovery Act grant funds for category 4, option 2 of HUD's Notice of Funding Availability, dated June 3, 2009, whose activities were not contracted using full and open competition. | \$3,120,000 |
| 2012-FW-1803-001-E | 4/10/2012 | Support or repay \$2,048,750 for the CDBG-purchased land sold or donated for the minor league baseball park. | \$2,048,750 |
| 2012-PH-1011-001-F | 8/3/2012 | Provide adequate documentation to show that affordability requirements were met for three rental projects or repay the Program \$1,272,325 from non-Federal funds. | \$1,272,325 |
| 2012-PH-1011-001-C | 8/3/2012 | Repay the Program \$1,235,940 from non-Federal funds for funds disbursed for a project that was acquired but not completed. | \$1,235,940 |
| 2012-PH-1011-001-B | 8/3/2012 | Repay the Program the \$1,025,654 it was previously asked to repay for funds disbursed to an ineligible development organization. | \$1,025,654 |
| 2012-PH-1011-001-L | 8/3/2012 | Use its resources available of approximately \$615,703 in administrative funds to strengthen its administration of the Program. | \$615,703 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2012-AT-1009-002-B | 5/23/2012 | Determine the eligibility of the \$537,773 disbursed for the Ciudad de Ensueño project and reevaluate the feasibility of the activity. (Footnote 9) Total disbursements of \$538,973 were adjusted to consider \$1,200 questioned in recommendation 1F. The Municipality must reimburse its HOME program from non-Federal funds if HUD determines the activity to have been terminated. | \$537,773 |
| 2012-PH-1011-001-D | 8/3/2012 | Reprogram \$464,060 in committed set-aside funds for other eligible activities, thereby putting the funds to better use. | \$464,060 |
| 2012-NY-1011-002-A | 8/15/2012 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to reimburse the City's CDBG line of credit \$475,339 from non-Federal funds for the unreported (\$267,141) and unremitted (\$208,198) in program income from the sale of the theater and four properties; and record these reimbursements in HUD's Integrated Disbursement and Information System as CDBG program income. | \$456,869 |
| 2012-AT-1012-001-A | 6/1/2012 | Require the Authority to reimburse its public housing operating fund \$522,125 using non-Federal funds. | \$443,807 |
| 2012-BO-1002-001-J | 3/14/2012 | We recommend that the Program Center Coordinator of the Hartford Office of Public Housing support that \$2,506,434 in contract costs charged to Federal programs was reasonable and supportable, and repay any amounts it cannot support with non-Federal funds. | \$269,023 |
| 2012-NY-1011-002-B | 8/15/2012 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to provide documentation to enable HUD to determine whether the City is entitled to additional program income of \$263,938 from the disposition of the Church property. | \$263,938 |
| 2012-CH-1012-001-K | 9/27/2012 | We recommend that the Director of HUD's Detroit Office of Public Housing determine the amount of the \$573,170 of coordinator grant funds that were actually earned by the Commission for meeting the program's requirements. The funds that are determined to be unearned should be reimbursed to HUD from non-Federal funds. | \$254,787 |
| 2012-LA-1005-001-E | 3/13/2012 | Reimburse \$897,821 from non-Federal funds for using Brownfields grant funds after the grant agreement expenditure deadline, plus any interest due, to HUD's Brownfields account. | \$249,058 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2012-KC-1002-002-B | 3/2/2012 | Support that \$304,780 in Recovery Act change orders was provided at a reasonable cost and repay any amount determined to be unreasonable from non-Federal funds to the U.S. Treasury. | \$216,529 |
| 2012-PH-1011-001-A | 8/3/2012 | Repay the Program \$150,000 from non-Federal funds for operating funds it disbursed to two ineligible development organizations. | \$150,000 |
| 2012-LA-1006-002-B | 5/21/2012 | Require the project's cooperative ownership to support \$133,904 in unsupported costs or repay the project from non-Federal funds. | \$133,904 |
| 2012-LA-1006-003-A | 5/21/2012 | Establish and implement sufficient written procedures and controls for documenting shareholder interest and the funding and maintenance of the general operating reserve account, which would ensure that \$127,303 in funds can be put to better use. | \$127,303 |
| 2012-AT-1009-001-C | 5/23/2012 | Require the Municipality to submit supporting documentation showing the allocability and eligibility of \$114,139 charged to the HOME program for project delivery costs or reimburse the program from non-Federal funds. | \$114,139 |
| 2012-NY-1011-001-B | 8/15/2012 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to reimburse the City's CDBG line of credit from non-Federal funds for the \$150,000 ineligible loan. | \$93,500 |
| 2012-PH-1011-001-G | 8/3/2012 | Provide adequate documentation for \$86,575 in salaries and office expenses related to downpayment assistance activities or repay the Program from non-Federal funds. | \$86,575 |
| 2012-LA-1006-001-C | 5/21/2012 | Require Amar Plaza to seek indemnification of \$75,038 in paid legal costs, \$72,246 in outstanding costs, and future legal costs from the two shareholders who improperly executed the deed and note and named Rampart as the beneficiary and retain the two shareholders' subscription price for liquidated damages incurred for the unauthorized encumbrance on the project. | \$73,964 |
| 2013-FO-0003-006-B | 11/15/2012 | Review the 270 obligations with remaining balances totaling \$432,147 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$64,088 |
| 2012-LA-1005-001-C | 3/13/2012 | Reimburse \$625,000 from non-Federal funds for using Brownfields grant funds for an ineligible project after the grant agreement deadline, plus any interest due, to HUD's Brownfields account. | \$58,922 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2012-CH-1009-003-A | 8/3/2012 | We recommend that the program center coordinator of HUD's Office of Public and Indian Housing require the Authority to provide documentation to support HUD's approval of its waiver requests or reimburse HUD \$46,828 from non-Federal funds for transmission to the U.S. Treasury for the Recovery Act grant funds used to purchase materials manufactured outside the United States. | \$36,888 |
| 2012-LA-1005-001-A | 3/13/2012 | Repay \$3,817,000 from non-Federal funds for the use of Section 108 loan funds for an ineligible project, plus any interest due, to HUD's Section 108 loan account. | \$29,650 |
| 2012-PH-1011-001-H | 8/3/2012 | Provide supporting documentation showing that income eligibility requirements were met for the rehabilitation assistance case, and to support the excess rehabilitation funds spent or reimburse the Program \$26,645 in assistance funds provided from non-Federal funds. | \$26,645 |
| 2012-KC-1002-001-A | 3/2/2012 | Support that \$1,570,038 in Recovery Act contracts awarded was granted at a reasonable cost and repay the U.S. Treasury from non-Federal funds any amount determined to be unreasonable. | \$19,575 |
| 2012-CH-1012-001-A | 9/27/2012 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$21,650 from non-Federal funds for the overpayment of escrow funds to the participants cited in this finding. | \$17,789 |
| 2012-CH-1002-003-B | 1/26/2012 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse \$22,430 (\$16,335 + \$6,095) from non-Federal funds to HUD for transmission to the U.S. Treasury for the projects that had Section 3 funds included but not remitted to the Commission's Section 3 training fund. | \$16,078 |
| 2012-CH-1012-001-H | 9/27/2012 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its program \$17,008 from non-Federal funds for the unsupported payments cited in this finding. | \$15,661 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2012-CH-1002-006-A | 1/26/2012 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse \$11,289 (the difference between the contract paid price of \$33,638 and the lesser calculated cost of \$ 22,349) from non-Federal funds to HUD for transmission to the U.S. Treasury for the cost savings cited in this finding. | \$10,197 |
| 2012-CH-1011-001-A | 9/27/2012 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to obtain documentation to support that employees were paid in accordance with the Davis-Bacon Act, or reimburse the employees \$6,820 from non-Federal funds for the unsupported wages cited in this report. | \$6,820 |
| 2012-LA-1006-002-A | 5/21/2012 | Require the project's cooperative ownership to repay the operating account the \$4,921 in ineligible or unreasonable expenses from non-Federal funds. | \$4,921 |
| 2012-CH-1011-002-A | 9/27/2012 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse \$680 to HUD from non-Federal funds for transmission to the U.S. Treasury for the one range and one refrigerator that were improperly replaced. | \$680 |
| 2012-CH-1011-001-B | 9/27/2012 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to pursue collections from the subcontractor and provide support for corrective payments made to its employee or reimburse the contractor's employee \$537 from non-Federal funds. | \$537 |
| 2012-FW-1803-001-F | 4/10/2012 | Support or repay the higher of the cost or market value of the property identified as Block 78 (property north of Hartford building). | \$0 |
| 2012-FW-1803-001-B | 4/10/2012 | Repay HUD the higher of the cost or market value of the properties purchased with CDBG funds that the Authority still owns (book value is \$3,122,900). Footnote: The \$3,122,900 was included in the schedule of questioned costs in audit report 2008-FW-1012. | \$0 |
| 2012-AO-1002-004-D | 7/30/2012 | Take appropriate administrative sanctions against the executive director, up to and including debarment, for the disbursement of Federal funds prohibited by HUD requirements. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2012-AO-1002-003-D | 7/30/2012 | Take appropriate administrative sanctions against the executive director and board members, up to and including debarment, for the disbursement of Federal funds prohibited by HUD requirements. | \$0 |
| 2012-AO-1002-002-I | 7/30/2012 | Take appropriate administrative sanctions against the executive director, including but not limited to debarment from HUD programs, for the disbursement of Federal funds prohibited by HUD requirements. | \$0 |
| 2012-PH-1011-001-J | 8/3/2012 | Identify at least annually its universe of program subrecipients, development organizations, and applicable projects to be reviewed and perform monitoring according to Program requirements. | \$0 |
| 2012-LA-0003-001-G | 9/18/2012 | Ensure that HUD receives repayment for routine inspections that were not conducted by field service managers between June 2011 and February 2012 and ensure that repayment is received for inspections that were not provided by asset managers between June 2011 and March 2012. | \$0 |
| 2013-FO-0003-003-C | 11/15/2012 | Develop and implement formal financial management policies and procedures to require an annual evaluation by OCFO and applicable program offices of all allowance for loss rates and other significant estimates currently in use to ensure appropriateness. | \$0 |
| 2013-AT-1001-001-A | 11/30/2012 | Develop and implement a financial management system in accordance with HUD requirements. | \$0 |

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\$22,775,518

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2014-FO-0003-002-A | 12/16/2013 | Transition the PHA NRA excess funds, which are as much as \$643.6 million as of June 30, 2013, to HUD's control as soon as possible to safeguard the program resources. | \$248,239,577 |
| 2013-LA-1008-001-B | 8/20/2013 | Indemnify HUD against losses for the 725 FHA-insured loans with an unallowable gift in the amount of \$97.3 million, thereby putting an estimated loss to HUD of \$55.4 million to better use. See appendixes D and E. | \$55,439,896 |
| 2013-CH-1011-001-A | 9/30/2013 | We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to ensure that \$31,148,477 in residual receipts for the 15 projects as of May 31, 2013, is used to reduce or offset housing assistance payments in accordance with HUD's requirements. | \$31,148,477 |
| 2014-FO-0003-008-F | 12/16/2013 | Review and deobligate at least \$26 million tied to 215 inactive and/or expired Section 8 obligations. | \$26,000,000 |
| 2014-FO-0003-008-E | 12/16/2013 | Research and deobligate at least \$9.3 million tied to the 115 inactive and/or expired Section 202/811 funding lines. | \$9,300,000 |
| 2014-FO-0003-008-O | 12/16/2013 | Deobligate \$7,263,662 tied to 178 administrative obligations marked for deobligation during the departmentwide unliquidated obligations review. | \$7,263,662 |
| 2013-DE-1005-001-A | 9/30/2013 | Ensure that the Authority recovers from non-Federal sources \$5,496,367 in disposition sales proceeds that was not received from the sale of its 65 low-income public housing units and use the recovered funds for their intended purposes or return those funds to HUD within a reasonable period. | \$5,496,367 |
| 2013-LA-1003-001-A | 3/14/2013 | Repay the \$5,178,293, transferred without proper HUD approval and used for ineligible expenses, to the trust fund from non-Federal funds. | \$5,178,293 |
| 2013-CH-1003-001-D | 7/15/2013 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide supporting documentation or reimburse its operating reserve fund \$4,003,683 (\$3,610,666 + \$227,500 + \$111,856 + \$39,189 + \$14,472) from non-Federal funds for the unsupported salary and benefit payments; operating contribution payments; and lawn maintenance, snow removal, utility, and training costs for the developments and program cited in this finding. | \$4,003,683 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-FW-1006-002-E | 6/19/2013 | Determine how much of the \$7,010,079 in unreimbursed expenditures for damage assessment was paid with Federal funds and repay that amount to the appropriate program. If the Authority is unable to accurately determine the amount due to-due from each program and support that funds charged to Federal programs were appropriate, the full \$7,010,079 should be repaid to HUD. | \$2,971,168 |
| 2013-FW-1006-002-C | 6/19/2013 | Repay from non-Federal funds the \$3,811,279 it owes HUD for ineligible expenditures from DHAP-Ike funds. | \$2,888,889 |
| 2013-FW-1006-002-D | 6/19/2013 | Determine how much of the \$2,827,829 in unreimbursed expenditures for Cypresswood Estates was made with Federal funds and repay that amount to the appropriate program. If the Authority is unable to accurately determine the amount due to-due from each program and support that funds charged to Federal programs were appropriate, the full \$2,827,829 should be repaid to HUD. | \$2,827,829 |
| 2014-PH-1001-001-C | 12/17/2013 | Provide for HUD review documentation to support \$5,014,403 drawn for the additional 15 activities. | \$2,709,343 |
| 2013-CH-1003-001-B | 7/15/2013 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its operating reserve fund \$2,773,976 (\$2,583,429 + \$190,547) from non-Federal funds for the inappropriate transfers to its cost center and salary and benefit payments cited in this finding. | \$2,610,774 |
| 2013-NY-1010-001-A | 9/26/2013 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to expend or reprogram to other eligible program activities the \$2,451,645 in CDBG program income maintained in the City's community development bank accounts as of June 30, 2013, so the City can assure HUD that these funds have been put to better use. | \$2,451,645 |
| 2014-AT-1004-001-B | 12/30/2013 | Require the State to provide supporting documentation for the \$2,158,715 acquisition of property for projects W19, S21, and S20 or reimburse the program from non-Federal funds. | \$2,158,715 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-CH-1003-001-A | 7/15/2013 | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its capital fund \$3,569,942 (\$3,319,942 + \$250,000) from non-Federal funds for the ineligible drawdowns and disbursements cited in this finding. | \$1,631,712 |
| 2013-LA-1010-001-A | 9/20/2013 | Provide adequate supporting documentation for the \$1,628,130 in unsupported salary and benefit costs or repay the CDBG program from non-Federal funds. | \$1,628,130 |
| 2013-LA-1009-001-A | 9/13/2013 | Reimburse its HOME program \$1,595,113 from non-Federal funds for HOME funds that were inappropriately used on Section 8 housing assistance payments. | \$1,595,113 |
| 2013-AT-1003-002-B | 3/22/2013 | Require the Municipality to provide support showing the allocability and eligibility of \$1,077,577 spent on salaries and fringe benefits for employees who performed local government duties and multiple federally funded activities without properly allocating the costs directly related to carrying out each activity. Any amounts determined ineligible must be reimbursed to the Block Grant program from non-federal funds. | \$1,077,577 |
| 2013-LA-1003-001-B | 3/14/2013 | Provide support showing the eligibility and reasonableness of the \$1,056,252 in trust funds disbursed or repay the trust fund from non-Federal funds. | \$1,056,252 |
| 2013-DE-1005-001-B | 9/30/2013 | Require the Authority to repay from non-Federal sources \$975,146 in disposition sales proceeds used in violation of its disposition agreement and use the recovered funds for their intended purposes or return those funds to HUD within a reasonable period. | \$975,146 |
| 2013-CH-1009-001-A | 9/27/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide sufficient documentation to support the reasonableness of \$960,904 in expenses or reimburse HUD \$935,412 (\$960,904 - \$2,147 - \$12,165 - \$8,554 - \$1,820 - \$429 - \$377) The reduced amounts were included as part of the recommendations in finding 2. for transmission to the U.S. Treasury for the unsupported costs cited in this finding. | \$935,412 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2013-PH-1804-001-B | 7/22/2013 | Require the owner to provide documentation to support the \$709,753 in unsupported disbursements identified by the audit or reimburse the project's reserve for replacement account from non-Federal funds for any disbursements that it cannot support. | \$709,753 |
| 2013-FW-1006-001-A | 6/19/2013 | Provide support showing that the \$2,466,779 in unsupported expenses, shown in appendix C to this report, either were paid from non-Federal funds or provide support showing the expenses were an eligible use of Federal funds. Any unsupported expenditures from Federal funds should be repaid to the Authority's Housing Choice Voucher program or to HUD if the Authority is unable to determine the source of funds used to pay the expenses. Any repayments must be from non-Federal funds. | \$679,174 |
| 2014-PH-1001-001-A | 12/17/2013 | Provide documentation to support the \$2,455,162 in unsupported funds drawn for 12 activities or repay the amount to its program from non-Federal funds. | \$648,650 |
| 2013-CH-1011-002-A | 9/30/2013 | We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse the U.S. Treasury \$608,337 (\$77,856+ 436,759 + \$93,722) for the three projects with terminated program contracts. | \$608,337 |
| 2013-CH-1011-002-B | 9/30/2013 | We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to obtain approval from HUD to apply the project's replacement reserves to the defaulted mortgage for contract number MI28H150191 or reimburse the U.S. Treasury \$604,949. | \$604,949 |
| 2013-FW-1006-003-B | 6/19/2013 | Determine whether it received the services for which it paid \$582,595 under two contracts that violated conflict-of-interest prohibitions and that those services cost the same or less than comparable services from a source without a conflict-of-interest relationship with the Authority. If it used Federal funds to pay for the services and it either did not receive the services or paid more for them than it would have paid from a source without a conflict-of-interest relationship, it should repay the funds to its appropriate program or HUD. | \$574,143 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2013-AT-1003-002-A | 3/22/2013 | Require the Municipality to reimburse from non-federal funds \$552,658 in unallowable and unallocated costs associated with the disbursement of salaries and fringe benefits of employees who did not perform duties directly related to carrying out activities charged with the program delivery costs. | \$552,658 |
| 2013-CH-1004-001-C | 8/1/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to support or reimburse its program \$425,193 (\$19,924 + \$384,755 in housing assistance payments + \$46 in utility allowances + \$20,468 in associated administrative fees) from non-Federal funds for the unsupported overpayment of housing assistance and utility allowances due to unsupported calculations, missing eligibility documentations, and discrepancies in the housing assistance payments register. | \$425,193 |
| 2013-LA-1008-002-B | 8/20/2013 | Reimburse the FHA insurance fund for the \$421,630 See appendix F. in actual losses resulting from the amount of claims and associated expenses paid on five loans with material underwriting deficiencies. | \$421,630 |
| 2013-KC-1003-001-A | 8/8/2013 | Return the \$401,705 in ineligible disbursements to the project operating account. | \$401,705 |
| 2014-AT-1003-001-B | 12/30/2013 | Correct all deficiencies identified from non-Federal funds or reimburse \$160,051 in CDBG funds and \$221,804 in HOME funds, totaling \$381,855, to program line of credit accounts from non-Federal funds. | \$381,855 |
| 2014-PH-1001-001-B | 12/17/2013 | Provide to HUD a remediation plan for the 10 delayed activities and demonstrate that national objectives have been met as required to support \$4,078,941 in program funds drawn for the activities. | \$355,398 |
| 2013-KC-1003-001-B | 8/8/2013 | Support the \$316,883 disbursed for unsupported costs or return the funds to the project operating account. | \$316,883 |
| 2014-AT-1001-001-B | 12/3/2013 | Require the Municipality to submit all supporting documentation showing that 21 home-buyer activities met the principal residency requirement for the duration of the period of affordability or reimburse the HOME program from non-Federal funds the \$307,537 disbursed. | \$307,537 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-CH-1011-003-A | 9/30/2013 | We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse \$290,437 to the appropriate project escrows from non-Federal funds for the inappropriate disbursement of replacement reserves. | \$290,437 |
| 2013-FW-1805-001-A | 9/26/2013 | Repay \$287,655 paid to the executive director's and another Authority employee's family members to its public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds. | \$287,655 |
| 2013-LA-1008-001-C | 8/20/2013 | Reimburse the FHA insurance fund for the \$284,412 in actual losses resulting from the amount of claims and associated expenses paid on seven loans that contained an unallowable gift. See appendixes D and E. | \$284,412 |
| 2013-AT-1007-001-B | 9/13/2013 | Require the owner of Lighthouse Inn to provide documentation to support the \$208,154 in unsupported disbursements cited in this report or reimburse HUD's Federal Housing Administration insurance fund for the applicable portion. | \$208,154 |
| 2013-NY-1006-001-A | 5/13/2013 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to provide documentation to justify the \$189,322 in unsupported administrative and planning costs that was disbursed for employee salaries and fringe benefits. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds. | \$189,322 |
| 2013-FW-1802-001-D | 6/21/2013 | Support or repay its public housing programs \$180,379 for HUD funds inappropriately used for Sunnybrook. Repayment should be from non-Federal funds. | \$180,379 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-NY-1010-001-D | 9/26/2013 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to Provide documentation to justify the \$177,923 unsupported difference between the City's CDBG program income balance in IDIS and its bank account balances as of June 30, 2013. Any portion of the unsupported difference determined to be ineligible should be reimbursed from non-Federal funds. | \$177,923 |
| 2013-CH-1011-003-B | 9/30/2013 | We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse appropriate escrow accounts \$175,434 from non-Federal funds for the lost interest cited in this finding. | \$175,434 |
| 2013-AT-1007-001-A | 9/13/2013 | Require the owner of Lighthouse Inn to reimburse HUD's Federal Housing Administration insurance fund \$146,983 for the ineligible disbursements cited in this report. | \$146,983 |
| 2013-PH-1804-001-A | 7/22/2013 | Require the owner to deposit \$138,862 from non-Federal funds into the project's reserve for replacement account for the ineligible costs identified by the audit. | \$138,862 |
| 2013-FW-1805-001-G | 9/26/2013 | Support or repay \$135,995 for unsupported procurement expenditures. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds. | \$135,995 |
| 2014-AT-1002-002-A | 12/5/2013 | Support \$131,787 in unsupported contracts and procurement payments or repay the appropriate program from non-Federal funds. | \$131,787 |
| 2013-AT-1006-001-C | 7/23/2013 | Remit to its treasury account and put to better use repayment funds totaling \$130,915 in accordance with HUD requirements. | \$130,915 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-CH-1012-001-B | 9/30/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide documentation for the three contracts to support that the costs paid for the contract modifications totaling \$108,766 (\$230,596 less the ineligible use of funds from recommendation 1A) were reasonable. Any amounts that cannot be shown to be reasonable should be repaid to the U.S. Treasury from non-Federal funds. | \$108,766 |
| 2013-AT-1006-001-D | 7/23/2013 | Submit all supporting documentation showing the eligibility and propriety of \$89,331 in unaccounted for program income and recaptured funds or reimburse the HOME program from non-Federal funds. | \$89,331 |
| 2013-NY-1006-001-B | 5/13/2013 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to reimburse from non-Federal funds \$78,530 for ineligible home-buyer rehabilitation and demolition costs charged to the HOME program. | \$78,530 |
| 2013-CH-1004-001-A | 8/1/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$136,012 (\$78,727 in housing assistance payments + \$57,285 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance due to inappropriate calculations of housing assistance payments. | \$73,943 |
| 2013-CH-1004-001-H | 8/1/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse the appropriate households \$65,874 from non-Federal funds for the rent amounts paid in excess of 40 percent of their adjusted monthly income for units that were not affordable. | \$65,874 |
| 2013-FW-1805-001-B | 9/26/2013 | Repay \$65,360 paid from Recovery Act funds to the executive director's and another Authority employee's family members to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$65,360 |
| 2013-FW-1805-001-D | 9/26/2013 | Support or repay \$42,150 in unsupported additional compensation paid to Authority staff. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds. | \$42,150 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2013-FW-1805-001-C | 9/26/2013 | Support or repay \$31,513 in unsupported equipment and supplies costs. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds. | \$31,513 |
| 2013-NY-1006-001-C | 5/13/2013 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to terminate the contract between the County and the Village of Freeport to rehabilitate and construct single-family public housing units to be sold to low-income residents. The remaining contract balance of \$31,470 should be put to better use by reprogramming it for other eligible purposes. | \$31,470 |
| 2013-CH-1004-001-E | 8/1/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to pursue collection from the applicable households or reimburse its program \$27,987 from non-Federal funds for the overpayment of housing assistance due to unreported income. | \$26,760 |
| 2013-LA-1003-001-C | 3/14/2013 | Repay \$14,250 in ineligible expenses to the trust fund from non-Federal funds. | \$14,250 |
| 2013-CH-1011-002-C | 9/30/2013 | We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse the U.S. Treasury \$12,830 from non-Federal funds for the lost interest. | \$12,830 |
| 2013-CH-1009-002-A | 9/27/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide documentation or reimburse HUD \$12,165 for transmission to the U.S. Treasury for the materials and supplies for its force account labor unit renovations due to missing or inadequate purchase orders, invoices, receipts, or inventory records cited in this finding. | \$12,165 |
| 2013-AT-1007-001-C | 9/13/2013 | Require the owner of Lighthouse Inn to reimburse the 22 tenants for ineligible fees collected totaling \$10,950, from non-project funds. | \$10,950 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2013-CH-1009-002-B | 9/27/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide documentation or reimburse HUD \$8,554 from the appropriate fund for transmission to the U.S. Treasury for its force account labor employees due to missing labor logs or labor logs that indicated work on projects other than the Recovery Act formula grant work. | \$8,554 |
| 2014-AT-1004-001-A | 12/30/2013 | Require the State to provide supporting documentation for the \$7,200 in appraisal fees or reimburse the Program from non-Federal funds. | \$7,200 |
| 2014-CH-1001-001-E | 11/15/2013 | We also recommend that HUD's Associate General Counsel for Program Enforcement pursue the appropriate administrative actions against the contractor's vice president and architectural firm's architect for inappropriately certifying that the contractor had completed its housing rehabilitation work on the project. | \$7,000 |
| 2013-LA-1008-001-D | 8/20/2013 | Support or repay the FHA insurance fund \$5,450 for the loss mitigation claims ¹⁵ paid as of April 30, 2013, on seven loans 022-2192845, 023-3720644, 023-3766993, 023-4010358, 023-4081269, 023-4135502, and 023-4485740 that contained an unallowable gift. See appendix E. | \$5,450 |
| 2013-CH-1004-001-G | 8/1/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to support, pursue collection from the applicable landlords, or reimburse its program \$10,243 from non-Federal funds for the overpayment of housing assistance due to discrepancies in the housing assistance payments register. | \$3,156 |
| 2013-NY-1006-001-D | 5/13/2013 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to provide documentation to justify the \$1,264 in unsupported project delivery costs. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds. | \$1,264 |
| 2013-LA-1008-002-C | 8/20/2013 | Pay down the principal balance by \$1,101 for the one overinsured loan as a result of an excessive seller contribution. | \$1,101 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-CH-1009-002-E | 9/27/2013 | We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide sufficient documentation to support that the appliance was installed in a unit renovated under the Recovery Act formula grant or reimburse HUD \$429 from its capital funds for transmission to the U.S. Treasury. | \$429 |
| 2013-BO-0001-002-B | 2/12/2013 | Develop and implement formal procedures to continually assess the effectiveness and completeness of field office data monitoring efforts using GMP monitoring data to include (1) verifying that HOME data are tested, (2) analyzing results to determine whether program data as a whole are reliable and to identify systemic data issues or issues that should be addressed, and (3) verifying that findings are corrected in a timely manner and monitoring is complete. | \$0 |
| 2013-BO-0001-002-A | 2/12/2013 | Develop and implement a quality control system to validate HOME program data recorded in the Integrated Disbursement and Information System by using field office monitoring data in the GMP database or some other auditable method, such as statistical sampling and testing of key program data. | \$0 |
| 2013-BO-0001-001-B | 2/12/2013 | Develop and implement procedures to evaluate the field office testing of non-high-risk grantees to ensure the soundness of risk assessments and obtain early warning of potential deficiencies as provided for in HUD CPD Notice 12-02. | \$0 |
| 2013-BO-0001-001-A | 2/12/2013 | Develop and implement comprehensive procedures to assess the effectiveness and completeness of monitoring efforts using metric or query data in the GMP database as detailed in this finding. | \$0 |
| 2013-LA-1003-001-E | 3/14/2013 | Implement proper policies, procedures, and controls to restrict the use of trust funds to only allowable non-operating-type expenses and ensure that the trust funds are not commingled with Bay Vista's and its properties' operating funds. | \$0 |
| 2013-LA-1003-001-D | 3/14/2013 | Replace GMP Development Group as Bay Vista's management agent with a non-identity-of-interest agent. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2013-HA-0001-002-C | 4/16/2013 | Work with the Office of the Chief Information Officer to improve the deposit module's reporting capabilities so that Labor Relations staff is able to report and analyze the deposit account transactions and taxes or replace the system. | \$0 |
| 2013-NY-1006-003-C | 5/13/2013 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to develop controls that will ensure that the County's decentralized record-keeping system is centralized for ready access to HOME documents. | \$0 |
| 2013-NY-1006-002-D | 5/13/2013 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to develop controls to ensure that the County's recently established debarment verification procedures are implemented for all future procurement activity. | \$0 |
| 2013-NY-1006-002-A | 5/13/2013 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to document their application review committee membership and provide evidence of the committee meetings and their evaluation and rating of subrecipients to fully support their funding recommendations. | \$0 |
| 2013-KC-0002-001-D | 6/26/2013 | Resolve issues with the Office of Community Planning and Development and complete the process to publish final regulations for 24 CFR Part 135. | \$0 |
| 2013-PH-1804-001-D | 7/22/2013 | Declare the project in default of its regulatory agreement and apply remedies available under the regulatory agreement up to and including foreclosure. | \$0 |
| 2013-PH-1804-001-C | 7/22/2013 | Require the owner to calculate and support the amount of funds required to be on deposit in the tenant security deposit account and deposit funds into the account, if needed, so that the balance in the account is equal to or exceeds the amount of funds required to be in the account. | \$0 |
| 2013-LA-1008-003-B | 8/20/2013 | Provide training to ensure that its quality control staff is aware of HUD's quality control program requirements. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-LA-1008-003-A | 8/20/2013 | Fully implement its quality control plan and provide HUD with periodic reports for 12 months to ensure that its quality control reviews, to include early payment defaults, are conducted in accordance with HUD requirements. | \$0 |
| 2013-LA-1008-002-A | 8/20/2013 | Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies (31 U.S.C. 3801-3812, 3729, or both), civil money penalties (24 CFR 30.35), or both against The Lending Company, its principals, or both for incorrectly certifying to the integrity of the data or that due diligence was exercised during the origination of five loans that resulted in actual losses of \$421,630, which could result in affirmative civil enforcement action of approximately \$880,760. Double damages for actual loss amounts related to five loans (\$421,630) plus a fine of \$7,500 each for the five loans with material underwriting deficiencies ($(\$421,630 \times 2) + (\$7,500 \times 5) = \$880,760$). | \$0 |
| 2013-LA-1008-001-A | 8/20/2013 | Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies (31 U.S.C. 3801-3812, 3729, or both), civil money penalties (24 CFR (Code of Federal Regulations) 30.35), or both against The Lending Company, its principals, or both for incorrectly certifying to the integrity of the data, the mortgage eligibility for FHA mortgage insurance, or that due diligence was exercised during the origination of 732 loans that resulted in actual losses of \$284,412 on 7 loans and potential losses of \$55.4 million on 725 loans for a total loss of \$55.7 million, which could result in affirmative civil enforcement action of approximately \$116.9 million. Double damages for actual loss amounts related to 7 loans and potential losses to 725 loans ($\$284,412 + \$55,439,896$) plus a fine of \$7,500 each for the 725 loans with unallowable gifts ($(\$55,724,308 \times 2) + (\$7,500 \times 732) = \$116,938,616$). | \$0 |
| 2013-KC-0003-001-C | 9/10/2013 | Develop and implement additional system error checks to identify potential reporting issues. | \$0 |
| 2013-LA-1009-001-B | 9/13/2013 | Develop and implement written policies and procedures for its HOME program. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2013-KC-0004-001-B | 9/18/2013 | Enhance data collection to begin collecting information on whether each coborrower will occupy the subject property as well as the addresses and phone numbers of each coborrower. | \$0 |
| 2013-LA-1010-001-E | 9/20/2013 | Provide adequate training to CDBG employees so that the employees have a better understanding and knowledge of administering the CDBG program in accordance with HUD rules and requirements. | \$0 |
| 2013-LA-1010-001-D | 9/20/2013 | Implement adequate written policies and procedures for its salary and administrative allocations to meet applicable HUD rules and requirements. | \$0 |
| 2013-NY-1010-002-B | 9/26/2013 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to develop procedures to ensure that funded activities comply with program objectives and that the activities are sufficiently monitored. | \$0 |
| 2013-NY-1010-001-E | 9/26/2013 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to develop a comprehensive overall CDBG policies and procedures manual to ensure that City officials adequately administer the City's CDBG program in accordance with HUD regulations. Specifically, the City should ensure that program income is accurately accounted for and reported to HUD in a timely manner. | \$0 |
| 2013-DE-1005-001-E | 9/30/2013 | Require the Authority to submit financial statements that show how its disposition funds were expended by item and dollar amount. | \$0 |
| 2013-AT-1008-002-A | 9/30/2013 | Provide supporting documentation or reimburse its program \$1,081,092 in unsupported expenditures related to activities 429, 526, 637, and 672 from non-Federal funds. | \$0 |
| 2014-FO-0001-001-C | 12/6/2013 | Continue efforts to confirm the insured status of loans not yet matched with data from the insuring agencies. | \$0 |
| 2014-FO-0001-001-A | 12/6/2013 | Obtain a corrective action plan from BAC with critical milestones to document how all information is to be provided, supported, and reconciled to the appropriate underlying information system. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2014-FO-0003-008-M | 12/16/2013 | Design and implement a policy to ensure that reconciliations between the subsidiary ledgers (supporting records) and the obligation balances in the general ledger (controlling accounts) are periodically performed for all HUD appropriations. The policy should also address the follow-up and clearance of identified differences and the responsibilities for the preparers and reviewers. | \$0 |
| 2014-FO-0003-008-C | 12/16/2013 | Deobligate \$14,425,629 tied to 238 program obligations marked for deobligation during the departmentwide unliquidated obligations review. Additionally, OCFO should review the 93 obligations with remaining balances totaling \$316,935 and close out and deobligate amounts tied to obligations that are no longer valid, either based on the criteria defining the availability of appropriations at 31 U.S.C. 1301 or the criteria for recording obligations at 31 U.S.C. 1501. | \$0 |
| 2014-FO-0003-008-B | 12/16/2013 | Complete the closeout of any remaining CDBG-R and HPRP grants and forward all grant closeout agreement certifications to OCFO for recapture. | \$0 |
| 2014-FO-0003-006-D | 12/16/2013 | Perform a thorough analysis of outstanding FAF receivables and fiscal year 2013 collections to ensure that the receivables accurately represent the amounts owed to HUD, including but not limited to positive confirmations of outstanding receivable balances with the trustees. | \$0 |
| 2014-FO-0003-006-C | 12/16/2013 | Enforce already existing internal control procedures to ensure proper supervision over accounting for Section 8 FAF receivables. | \$0 |
| 2014-FO-0003-004-G | 12/16/2013 | Establish an appropriate accounting and financial reporting governance structure within OCFO with the appropriate level of accounting, experience, and training to support the size and complexity of HUD's and its component entities' financial reporting requirements. | \$0 |
| 2014-FO-0003-003-A | 12/16/2013 | Design and Implement a loan guarantee system that complies with the Guaranteed Loan System Requirements. Ensure that the implemented loan guarantee system should be integrated with HUD's financial management systems and be included in its financial management system plans. | \$0 |
| 2014-FO-0003-002-G | 12/16/2013 | Ensure that PIH's automation of its cash management process complies with Federal financial management requirements. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2014-FO-0003-002-E | 12/16/2013 | Review the cash management process to identify all financial events to be recognized in accordance with GAAP. Establish procedures to account for the cash management activity in a timely manner in compliance with GAAP. | \$0 |
| 2014-FO-0003-002-C | 12/16/2013 | Implement a cost-effective method for automating the cash management process to include an electronic interface of transactions to the standard general ledger. | \$0 |
| 2014-FO-0003-001-C | 12/16/2013 | Provide oversight of CPD's system implementation or modification to ensure that Federal financial management accounting standards are embedded into the system so that the information transferred from grant management systems to HUD's core financial systems comply with these standards, are recorded in HUD's consolidated financial statements in accordance with Federal GAAP, and ensure that compliant administrative control of funds for its formula grant programs is established. | \$0 |
| 2014-FO-0003-001-A | 12/16/2013 | Develop and implement a detailed remediation action plan to ensure that grant management systems eliminate the FIFO methodology in its entirety. The plan should (1) explain how the budget fiscal year-TAFS for each accounting transaction (project and activity setup, commitment, disbursement, etc.) will be recorded, remain constant, and be maintained, (2) reference Federal system requirements and criteria, and (3) include resources, specific remedies, and intermediate target dates necessary to bring the financial management system into substantial compliance. | \$0 |
| 2014-AT-1003-001-G | 12/30/2013 | Reinspect the homes to ensure that identified deficiencies have been properly corrected. | \$0 |
| 2014-AT-1003-001-F | 12/30/2013 | Refrain from awarding any future HARP contracts until it has adequate personnel to monitor rehabilitation work and ensure that federal funds are properly expended. | \$0 |
| 2014-AT-1003-001-D | 12/30/2013 | Review the remaining 88 HARP contracts that were not part of our sample to ensure that the City paid contractors for contracted repairs according to HUD and City regulations. For any contract with ineligible or unsupported costs, the City should include the contract amounts in recommendation 1A or 1B for reimbursement. | \$0 |

List of Open Recommendations to Present

| Recommendation | Report Date | Recommendation Text | Balance Due |
|--------------------|-------------|--|---------------|
| 2014-AT-1003-001-C | 12/30/2013 | Adjust program participants' lien amounts for items not completed or corrected in recommendations 1A and 1B. | \$0 |
| 116 | | | \$429,751,829 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|--|--------------------|
| 2015-FO-0001-001-F | 11/14/2014 | Initiate the billing process for the claims paid, plus incentive, where the lender has not provided the original of the note and security instrument within the prescribed deadlines for the \$1.5 billion. | \$1,486,544,478 |
| 2015-NY-1001-001-A | 11/24/2014 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct City officials to provide documentation to justify the \$183 million in unsupported salary and fringe benefits and associated expenses charged to the CDBG-DR program. If documentation provided does not support the costs, this amount should be repaid from non-Federal funds. | \$183,000,000 |
| 2014-LA-0004-001-B | 6/30/2014 | HUD should remove the provision that allows public housing authorities to charge asset management fees, which would ensure that at least \$81.6 million in operating funds could be put to better use in meeting HUD program objectives. | \$81,613,671 |
| 2014-FW-0001-001-A | 2/7/2014 | The Boston Housing Authority and the City of Boston to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$33,329,733 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$33,329,733 |
| 2014-LA-0005-001-A | 8/8/2014 | Initiate the billing process, including determining lender status, for the 237 loans that were part of the ACD program for which the lenders were not billed (see appendix D). HUD incurred losses of nearly \$22.4 million for these loans. | \$21,698,472 |
| 2014-FW-0001-001-B | 2/7/2014 | The Boston Housing Authority and the City of Boston to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$21,478,604 to HUD. Repayment must be from non-Federal funds. | \$21,478,604 |
| 2014-AT-1015-001-B | 9/30/2014 | Take appropriate enforcement actions against the responsible parties and pursue civil remedies under the False Claims Act, if legally sufficient, against responsible parties for incorrectly certifying to the integrity of the data or that due diligence was exercised by the underwriting of the loan that resulted in a loss to HUD totaling \$20,157,329. | \$20,157,329 |

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| 2014-FW-0005-001-E | 9/24/2014 | The Detroit Housing Commission and the City of Detroit to provide support that they complied with 24 CFR Part 58 requirements for the Commission's Recovery Act grant or require the Commission to repay \$17,275,908 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$17,275,908 |
| 2014-FW-0001-001-C | 2/7/2014 | The Boston Housing Authority and the City of Boston to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$17,058,105 to the Authority's 2012 Capital Fund grant from non-Federal funds. | \$17,058,105 |
| 2015-FO-0002-006-J | 12/8/2014 | Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$3,561,042 in 64 administrative obligations marked for deobligation as of September 29, 2014. Additionally, review the 171 obligations with remaining balances totaling \$19,730,791 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$13,188,250 |
| 2014-LA-0005-001-C | 8/8/2014 | Initiate the billing process, including determining lender status, for the 217 loans that went into default before the indemnification agreement expired for which the lenders were not billed (see appendix F). HUD incurred losses of nearly \$12.5 million for these loans. | \$12,490,032 |
| 2014-AT-1801-001-B | 3/20/2014 | Provide all supporting documentation associated with the \$10,838,880 (Footnote 13) Total disbursements of \$10,876,095 were adjusted to consider \$37,215 questioned in recommendation 1D. in State CDBG, Section 108, and program income proceeds disbursed for the development of the sports complex, if HUD determines the plan to be feasible (recommendation 1A). HUD must determine the eligibility, reasonableness, and allocability of the funds disbursed. OCMA must reimburse its State CDBG program from non-Federal funds any amount determined ineligible. | \$10,838,880 |
| 2014-KC-0002-001-B | 7/2/2014 | Update selection rules for CAIVRS to provide for complete reporting of all ineligible borrowers to put \$9.5 million to better use. | \$9,501,619 |
| 2014-FW-0005-001-F | 9/24/2014 | The Detroit Housing Commission and the City of Detroit to provide support that they complied with 24 CFR Part 58 requirements for the Commission's 2011 Capital Fund grant or require the Commission to repay \$7,756,710 to HUD from non-Federal funds. | \$7,756,710 |

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| 2015-AT-1001-001-B | 12/5/2014 | Submit a plan for how it will proceed with respect to the Municipality of Dorado hotel project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$7,369,000 already invested. If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments. | \$7,369,000 |
| 2014-FW-0005-001-G | 9/24/2014 | The Detroit Housing Commission and the City of Detroit to provide support that they complied with 24 CFR Part 58 requirements for the Commission's 2012 Capital Fund grant or require the Commission to reimburse \$7,275,028 to its 2012 Capital Fund grant from non-Federal funds. | \$7,275,028 |
| 2014-AT-1007-001-A | 8/8/2014 | Reevaluate the feasibility of the activities and determine the eligibility of the \$7,136,298 disbursed for the three projects with signs of slow progress. (Footnote 4- Total disbursements of \$7,542,737 were adjusted to consider \$230,811 questioned in recommendation 2A, \$68,322 questioned in recommendation 2B, \$56,102 questioned in recommendation 2D, and \$51,204 questioned in recommendation 2C.) The Municipality must reimburse its HOME program from non-Federal funds if HUD determines the activities to have been terminated and reprogram and put to better use any unexpended funds associated with the terminated activities. | \$7,136,298 |
| 2015-AT-1001-001-A | 12/5/2014 | Submit a plan for how it will proceed with respect to the Municipality of San Lorenzo activity center project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$7,010,276 already invested. (Footnote 6: Total investments of \$7,999,275 were adjusted to account for \$988,154 questioned in recommendation 2A and \$845 in recommendation 2C.) If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments. | \$7,010,276 |
| 2014-NY-0003-001-A | 9/4/2014 | We recommend that the Director of the Public Housing Financial Management Division recapture the \$6,206,924 in operating subsidies that was erroneously awarded to seven PHAs (see appendix C). | \$6,206,924 |

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| 2015-AT-1001-001-C | 12/5/2014 | Submit a plan for how it will proceed with respect to the Municipality of Camuy hotel project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$5,474,376 already invested. (Footnote 7: Total investments of \$5,830,878 were adjusted to account for \$436 questioned in recommendation 2A and \$356,066 in recommendation 2C.) If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments. | \$5,474,376 |
| 2014-FW-0001-001-G | 2/7/2014 | The New Bedford Housing Authority to repay \$4,860,197 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$4,860,197 |
| 2014-FW-0002-001-E | 5/12/2014 | The Kansas City, MO, Housing Authority and the City of Kansas City, MO, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$4,517,915 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$4,517,915 |
| 2014-PH-1008-001-C | 8/29/2014 | Determine whether the documentation the State provided is adequate to support \$3,487,461 disbursed for wages and salaries charged to the program by the contractors' employees and if not, direct the State to repay HUD from non-Federal funds for any amount that it cannot support. | \$3,487,461 |
| 2015-FO-0002-006-F | 12/8/2014 | Deobligate the 76 expired or inactive Sections 202 and 811 and project-based Section 8 projects totaling \$3,458,166. | \$3,458,166 |
| 2014-FW-0002-001-B | 5/12/2014 | The Kansas City, KS, Housing Authority and the Unified Government of Wyandotte County-Kansas City, KS, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$3,438,953 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$3,438,953 |
| 2014-FW-0001-001-H | 2/7/2014 | The New Bedford Housing Authority and the City of New Bedford to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$3,154,021 to HUD. Repayment must be from non-Federal funds. | \$3,154,021 |

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| 2014-FW-0001-001-J | 2/7/2014 | The New Bedford Housing Authority and the City of New Bedford to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$2,966,280 to the Authority's 2012 Capital Fund grant from non-Federal funds. | \$2,966,280 |
| 2014-FW-0002-001-F | 5/12/2014 | The Kansas City, MO, Housing Authority and the City of Kansas City, MO, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$2,920,093 to HUD from non-Federal funds. | \$2,920,093 |
| 2014-FW-0002-001-C | 5/12/2014 | The Kansas City, KS, Housing Authority and the Unified Government of Wyandotte County-Kansas City, KS, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$2,827,316 to HUD from non-Federal funds. | \$2,827,316 |
| 2014-FW-0002-001-G | 5/12/2014 | The Kansas City, MO, Housing Authority and the City of Kansas City, MO, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$2,710,079 to the Authority's 2012 Capital Fund grant from non-Federal funds. | \$2,710,079 |
| 2014-AT-0001-001-E | 3/14/2014 | Reassess the \$2,621,624 unjustified write-off for FAF 210 and reinstate and pursue collection of all or any portion of the amount determined to have been written off without proper justification. | \$2,621,624 |
| 2014-FW-0002-001-D | 5/12/2014 | The Kansas City, KS, Housing Authority and the Unified Government of Wyandotte County-Kansas City, KS, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$2,555,880 to the Authority's 2012 Capital Fund grant from non-Federal funds. | \$2,555,880 |
| 2014-LA-0005-001-B | 8/8/2014 | Initiate the billing process, including determining lender status, for the 32 loans that were part of the CWCOT program for which the lenders were not billed (see appendix E). HUD incurred losses of approximately \$2.2 million for these loans. | \$2,234,925 |
| 2015-FW-1801-001-C | 10/2/2014 | Require the Authority to take action to reclaim its properties valued at \$2,032,266 to improve its financial position, decrease its reliance on HUD program funding, and address its comingling issues. | \$2,032,266 |

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| 2014-NY-1008-001-A | 7/25/2014 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide documentation to justify that the \$1,615,057 in unsupported costs is associated with eligible program activities. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds. | \$1,615,057 |
| 2014-NY-0003-001-B | 9/4/2014 | We recommend that the Director of the Public Housing Financial Management Division reimburse the 5 PHAs that were underfunded \$1,516,882 in ARF funding (see appendix C). | \$1,516,882 |
| 2014-CH-0001-001-B | 9/30/2014 | We recommend that HUD's Deputy Assistant Secretary for Single Family Housing to require the lenders to indemnify HUD for any future losses on the 16 loans with an estimated loss of \$1,487,921, based on the loss severity rate of 54 percent of the total unpaid principal balance of \$2,755,409 as of June 1, 2014. | \$1,487,921 |
| 2014-AT-1010-001-G | 9/11/2014 | Recalculate the commitment requirement as a result of the County's improperly committing \$1,478,250 The County improperly committed \$1,478, 250, composed of activity 5109 and project 61 with commitments of \$500,000 and \$978,250, respectively. in HOME funds for project 61 and activity 5109 and determine the cumulative effect on the County's commitment requirement. | \$1,478,250 |
| 2015-NY-1002-002-C | 12/1/2014 | We recommend that the Director of HUD's New York Office of Public and Indian Housing require Authority officials to provide supporting documents for the proper use of \$1,250,417 in sale proceeds from the scattered-site properties. Any amounts not supported or found to be improperly used should be repaid to the homeownership program from non-Federal funds. | \$1,250,417 |
| 2014-AT-1005-001-A | 5/29/2014 | Reimburse \$1,183,642 in HOME and CHDO funds to the HOME Investment Trust Fund treasury account from non-Federal funds. | \$1,183,642 |
| 2014-FW-0001-001-D | 2/7/2014 | The Nashua Housing Authority and the City of Nashua to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$1,169,494 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$1,169,494 |

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| 2015-AT-1001-002-A | 12/5/2014 | Recover from the borrowers and reimburse \$1,080,242 to the applicable loan guarantee account from non-Federal funds for ineligible disbursements that were not related to the approved projects and used to finance local government operations. | \$1,080,242 |
| 2014-FW-0002-001-A | 5/12/2014 | The Kansas City, KS, Housing Authority to repay \$1,039,797 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury for contract obligations that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds. | \$1,039,797 |
| 2014-AT-1005-001-B | 5/29/2014 | Provide documentation to support the \$1,031,000 in CDBG loans or reimburse the CDBG program from non-Federal funds. | \$1,031,000 |
| 2014-FW-0001-001-E | 2/7/2014 | The Nashua Housing Authority and the City of Nashua to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$874,261 to HUD. Repayment must be from non-Federal funds. | \$874,261 |
| 2014-NY-1001-001-A | 1/15/2014 | We recommend that the Director of the HUD Newark Office of Public and Indian Housing instruct Authority officials to provide documentation to support that the 252 units for which the Authority's records did not document that an annual inspection was performed during program year 2012 comply with housing quality standards. If such documentation cannot be provided, the \$3.89 million (consisting of \$3,768,868 in housing assistance payments and \$122,977 of the Authority's administrative fee paid related to those units) should be reimbursed to the program from non-federal funds. | \$854,744 |
| 2014-CH-1003-001-D | 4/30/2014 | We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to support the use of the sole-sourcing procurement method for its Recovery Act-funded competitive grant or reimburse HUD \$785,159 from non-Federal funds for transmission to the U.S. Treasury. | \$785,159 |
| 2014-AT-1005-002-A | 5/29/2014 | Reimburse \$772,000 in HOME funds used to pay ineligible expenses to the HOME Investment Trust Fund treasury account from non-Federal funds. | \$772,000 |
| 2014-FW-0001-001-F | 2/7/2014 | The Nashua Housing Authority and the City of Nashua to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$728,596 to the Authority's 2012 Capital Fund grant from non-Federal funds. | \$728,596 |

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| 2014-AT-1007-002-A | 8/8/2014 | Submit all supporting documentation showing the eligibility and propriety of \$726,738 in unaccounted for drawdowns from its treasury account or reimburse the HOME program from non-Federal funds. | \$726,738 |
| 2014-AT-1007-001-B | 8/8/2014 | Require the Municipality to submit all supporting documentation showing that the 35 home buyers met the principal residency requirement for the duration of the period of affordability or reimburse the HOME program from non-Federal funds the \$675,194 in HOME assistance provided. | \$675,194 |
| 2014-CH-1006-001-A | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to establish and maintain a separate net restricted assets account and reimburse the net restricted assets fund from non-Federal funds \$640,283 or the current amount owed and provide the results to HUD for verification. | \$640,283 |
| 2014-NY-1004-001-G | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to support the reasonableness and eligibility of the administrative program delivery costs charged to the CDBG program, including \$597,048 in program delivery costs that could have been allocated to the State program, and repay the CDBG program from non-Federal funds any amounts determined to be unreasonable or ineligible. | \$597,048 |
| 2014-NY-1008-001-E | 7/25/2014 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide source documentation to substantiate that the \$584,579 in required non-Federal cash matching funds for five of the six program projects reviewed were met. | \$584,579 |
| 2014-FW-1003-001-C | 7/2/2014 | Support or reimburse its program \$570,834 from non-Federal funds for payments that lacked supporting documentation. | \$570,834 |
| 2014-BO-1002-002-A | 4/30/2014 | Reimburse the Authority's programs from non-Federal funds for more than \$697,471 in unreasonable salary expenditures. | \$512,516 |
| 2014-NY-1009-002-C | 9/18/2014 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support compliance with the maximum HOME subsidy limits, the environmental review process, and the use and application of program income for the unsupported housing activity or repay \$459,991 from non-Federal funds to the City's HOME program line of credit. | \$459,991 |

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| 2014-FW-0005-001-J | 9/24/2014 | The Pontiac Housing Commission to repay \$457,861 in 2011 capital funds to HUD for its statutory violation of the requirement that the responsible entity, not the Commission, sign as certifying officer on the request for release of funds and certification. Repayment must be from non-Federal funds. | \$457,861 |
| 2014-BO-1001-001-A | 1/23/2014 | Repay the Authority's asset management projects from non-Federal funds \$582,562 related to the ineligible cost deficiencies identified in this finding; specifically, charges of \$240,321 for central maintenance employees; \$281,611 for asset management, property management, and bookkeeping fees; \$26,434 for insurance; \$10,000 for auditing; \$20,000 for consulting; and \$4,196 for legal expenses. | \$413,493 |
| 2014-AT-1007-003-A | 8/8/2014 | Deobligate, reprogram, and put to better use \$387,449 in overstated commitments. | \$387,449 |
| 2014-CH-1006-002-C | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to implement adequate procedures and controls to ensure that all units meet HUD's housing quality standards and its own requirements to prevent \$373,661 in program funds from being spent on units that do not comply with HUD's requirements over the next year. The procedures and controls should include but not be limited to providing feedback to the inspectors to correct recurring inspection deficiencies, inspectors are properly trained and familiar with HUD's and its own requirements, and inspectors consistently conduct accurate and complete inspections. | \$373,661 |
| 2014-LA-0005-002-D | 8/8/2014 | Initiate the billing process for the five loans with losses to HUD that were streamline refinanced. HUD incurred losses of \$373,228 for these loans. | \$373,228 |
| 2015-AT-1001-002-C | 12/5/2014 | Obtain and submit supporting documentation showing the eligibility and propriety of \$367,840 in disbursements or reimburse the loan guarantee account from non-Federal funds. | \$367,840 |
| 2014-AT-1005-002-B | 5/29/2014 | Seek recovery of the \$323,720 in CDBG funds from the bank with interest from March 14, 2002, to the present. Reimburse \$323,720 in CDBG funds to the CDBG program from non-federal funds and reimburse the interest to the U.S. Treasury. | \$323,720 |

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| 2014-FW-0005-001-I | 9/24/2014 | The Pontiac Housing Commission and the City of Pontiac to provide support that they complied with 24 CFR Part 58 requirements for the Commission's Recovery Act grant or require the Commission to repay \$315,831 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds. | \$315,831 |
| 2014-PH-1007-001-A | 7/15/2014 | Reimburse the grantee's program \$312,077 from non-Federal funds for the ineligible disbursements. | \$312,077 |
| 2014-NY-1009-004-D | 9/18/2014 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to record the receipt and use of \$289,858 in program income in IDIS, thus ensuring that \$289,858 in program income is properly accounted for and put to better use. | \$289,858 |
| 2014-AT-0001-001-B | 3/14/2014 | Require contract administrators that did not apply the back-out requirements to recalculate all FAF projects with Section 8 rent increases that occurred from January 2004 to the present and adjust current and future rents to the amounts supported by the calculations. We estimate annual savings of \$279,639 through the implementation of this recommendation for the projects reviewed. | \$279,639 |
| 2014-FW-0005-001-H | 9/24/2014 | The Pontiac Housing Commission to repay \$273,774 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury for contract obligations that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds. | \$273,774 |
| 2014-AT-1010-001-B | 9/11/2014 | Provide supporting documentation for activity 5134 or reimburse its program \$45,600 from non-Federal funds and put to better use \$204,400 in HOME funds. | \$250,000 |
| 2015-FW-1801-001-D | 10/2/2014 | Require the Authority to determine how much of the \$243,442 in salaries for individuals assigned to work at multiple properties was improperly paid with Federal funds and repay the amounts to the appropriate programs from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal programs were appropriate, the full \$243,422 should be repaid to HUD. | \$243,442 |

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| 2014-CH-1003-001-C | 4/30/2014 | We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to support the reasonableness or reimburse HUD \$239,033 from non-Federal funds, for transmission to the U.S. Treasury, for the amount of the Commission's Recovery Act-funded contract that exceeded the independent estimate. | \$239,033 |
| 2014-PH-1007-001-B | 7/15/2014 | Provide documentation to support its use of \$308,797 in program funds or reimburse the grantee's program from non-Federal funds for any amount that it cannot support. | \$226,664 |
| 2014-CH-1002-001-C | 1/6/2014 | We recommend that the Director of HUD's Detroit Office of Community Planning and Development require the City to use for eligible Program costs, before drawing down additional Program funds, \$203,802 in (1) the remaining fire insurance funds for which it inappropriately drew down Program funds when it had fire insurance funds available (nearly \$132,000) and (2) Program funds drawn down for duplicate demolition costs (nearly \$72,000). | \$203,802 |
| 2014-NY-1004-001-A | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to submit documentation to justify the unsupported costs of \$200,000 incurred for an economic development loan so that HUD can make an eligibility determination. For any costs determined to be ineligible, HUD should require the City to reimburse the CDBG program from non-Federal funds. | \$200,000 |
| 2015-BO-1001-001-B | 12/16/2014 | Provide documentation to support that the \$200,000 transferred to the agent's revolving fund account was expended for eligible project costs and if such support cannot be provided, repay the project this amount from non-Federal funds. | \$200,000 |
| 2014-FW-1002-001-B | 5/27/2014 | Discontinue using its low-rent public housing fund as a general fund to pay costs associated with its business activities until it has established appropriate controls. | \$178,893 |
| 2014-AT-1011-001-C | 9/22/2014 | Develop and implement procedures and controls to ensure compliance with requirements, to include but not be limited to procedures and controls to ensure that (1) housing assistance payments are eligible and supported, (2) appropriate documentation is obtained and maintained, and (3) property managers are adequately trained on the program requirements. By doing so, we estimate an annual savings of \$174,995 in housing assistance payments. | \$174,995 |

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| 2014-LA-0005-001-D | 8/8/2014 | Determine the loss amounts for the three loans (412-4767940, 442-2462614, and 561-8450712) that were part of the ACD program, which OIG was unable to determine the loss, to be included in recommendation 1A above. | \$147,467 |
| 2014-FW-1806-001-E | 8/19/2014 | Support or repay from non-Federal funds \$144,263 to its Operating Fund program for credit card purchases that did not have receipts or other support. | \$144,263 |
| 2015-FO-0002-006-B | 12/8/2014 | Deobligate \$174,168 in 5 administrative obligations and \$9,920,926 in 308 program obligations marked for deobligation during the departmentwide open obligations review. Additionally, review the 72 obligations with remaining balances totaling \$313,419 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$144,168 |
| 2015-FO-0002-006-U | 12/8/2014 | Deobligate \$5,210 in two administrative obligations and \$109,500 in one program obligation marked for deobligation during the departmentwide open obligations review. Additionally, review the 17 obligations with remaining balances totaling \$26,711 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$141,421 |
| 2014-CH-1006-001-C | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to support that program funds were not used for the \$132,974 (\$68,369 in personal and inappropriate expenditures + \$64,605 in unsupported expenditures) or reimburse its program from non-Federal funds for the unsupported credit card expenditures cited in this finding. | \$132,974 |
| 2014-CH-1006-003-F | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to support or reimburse its program \$118,079 (\$112,571 in housing assistance payments + \$5,508 in associated administrative fees) from non-Federal funds for the unsupported overpayment of housing assistance cited in this finding. | \$118,079 |
| 2014-FW-1802-001-B | 3/31/2014 | Require the Authority to support or repay its various program accounts \$109,861 from nonfederal funds for unsupported payroll, other compensation, bonuses, travel, supplies, contractor payments and petty cash disbursements. | \$103,420 |
| 2014-AT-1005-002-C | 5/29/2014 | Reimburse \$100,000 in HOME funds to the HOME Investment Trust Fund Treasury account from non-Federal funds. | \$100,000 |

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| 2014-CH-1004-001-F | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to support or reimburse its program \$220,704 (\$70 + \$197,906 in housing assistance payments + \$26 in utility allowances + \$22,702 in associated administrative fees) from non-Federal funds for the unsupported overpayment of housing assistance due to unsupported calculations, missing eligibility documentation, and discrepancies in the housing assistance payments register. | \$91,226 |
| 2014-FW-0005-001-K | 9/24/2014 | The Pontiac Housing Commission to reimburse \$82,470 to the Commissions' 2012 Capital Fund grant for operation expenditures that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds. | \$82,470 |
| 2014-CH-1003-001-A | 4/30/2014 | We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to reimburse HUD \$79,975 from non-Federal funds, for transmission to the U.S. Treasury, for the work items that were not allocable to the Recovery Act competitive grant-funded contract. | \$79,975 |
| 2014-AT-0001-001-F | 3/14/2014 | Reassess the \$72,969 unsupported write-off for FAF 393 and reinstate and pursue collection of all or any portion of the amount determined to have been written off without proper justification. | \$72,969 |
| 2014-AT-1007-002-B | 8/8/2014 | Submit all supporting documentation showing the eligibility and propriety of \$68,322 charged to the HOME program for project and administrative costs or reimburse the program from non-Federal funds. | \$68,322 |
| 2014-AT-0001-001-G | 3/14/2014 | Reassess the \$67,000 unsupported write-off for FAF 184 and reinstate and pursue collection of all or any portion of the amount determined to have been written off without proper justification. | \$67,000 |
| 2014-FW-0005-001-A | 9/24/2014 | The Dearborn Housing Commission to repay \$63,255 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury for architect and engineering fees and contract obligations that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds. | \$63,255 |
| 2014-AT-1007-002-C | 8/8/2014 | Reimburse from non-Federal funds \$62,204 in ineligible project costs. | \$62,204 |
| 2015-BO-1001-001-D | 12/16/2014 | Provide documentation to support that the expenditure of \$57,110 in 2011 was for eligible project salaries and if such support cannot be provided, repay the amount to the project from non-Federal funds. | \$57,110 |

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| 2014-AT-1007-002-D | 8/8/2014 | Remit to its treasury account and put to better use the reimbursed HOME funds totaling \$56,102. | \$56,102 |
| 2014-CF-1805-001-A | 8/11/2014 | Agree to allow HUD OIG to record the \$57,500 settlement in HUD's Audit Resolution and Corrective Actions Tracking System as an ineligible cost. | \$52,500 |
| 2015-FW-1801-001-J | 10/2/2014 | Require the Authority to determine whether the Authority improperly used Federal funds totaling \$50,000 which were used to pay unnecessary severance contract costs. If Federal funds were improperly used, the Authority should repay \$50,000 to its Federal program accounts from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$50,000 should be repaid to HUD. | \$50,000 |
| 2015-FW-1802-001-D | 10/31/2014 | We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to either support or repay to HUD for its transmission to the U.S. Treasury \$43,300 in unsupported asbestos abatement expenses. Repayment must be from non-Federal funds. | \$43,300 |
| 2015-FW-1801-001-F | 10/2/2014 | Require the Authority to determine whether the Authority improperly used Federal funds totaling \$40,600 to make lease payments on the parking lot it already owned. If Federal funds were improperly used, the Authority should repay \$40,600 from non-Federal funds to its Federal program accounts. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$40,600 should be repaid to HUD. | \$40,600 |
| 2014-AT-1801-001-D | 3/20/2014 | Submit supporting documentation showing the eligibility and propriety of \$37,215 drawn from HUD or reimburse the State CDBG program from non-Federal funds. | \$37,215 |
| 2015-FW-1802-001-B | 10/31/2014 | We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to resolve its unpaid payroll taxes and retirement liabilities and ensure that the Authority only uses non-federal or non-HUD funds to pay the unpaid interest or penalties. | \$36,882 |

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| 2014-CH-1006-002-B | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$35,545 from non-Federal funds (\$32,769 for program housing assistance + \$2,776 in associated administrative fees) for the 19 units that materially failed to meet HUD's housing quality standards and its own requirements. | \$35,545 |
| 2014-CH-1004-002-A | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$31,204 from non-Federal funds for the ineligible expenditures cited in this finding. | \$31,204 |
| 2014-CH-1006-003-K | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to implement procedures and controls to ensure that housing assistance is correctly calculated and repayment agreements are created to recover overpaid housing assistance when unreported income is discovered during the examination process to ensure that \$30,764 (\$27,211 in overpayments + \$3,553 in underpayments) in program funds is appropriately used for future payments. | \$30,764 |
| 2014-CH-1004-001-G | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse the appropriate households \$25,767 from non-Federal funds for the rent amounts paid in excess of 40 percent of their adjusted monthly income for units that were not affordable. | \$25,767 |
| 2014-NY-1001-001-C | 1/15/2014 | We recommend that the Director of the HUD Newark Office of Public and Indian Housing instruct Authority officials to reimburse from non-federal funds the \$62,789 in housing assistance disbursed for the nine units that materially failed housing quality standards inspection. | \$25,115 |
| 2015-FW-1801-001-M | 10/2/2014 | Require the Authority to repay \$23,546 to its Section 8 Homeownership Voucher program from non-Federal funds for the \$17,124 in ineligible owner housing assistance payments to the former Section 8 program manager and the \$6,422 in ineligible owner housing assistance payments to the son of director 1. | \$23,546 |

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| 2014-NY-1001-002-C | 1/15/2014 | We recommend that the Director of the HUD Newark Office of Public and Indian Housing instruct Authority officials to provide adequate documentation of a valid Social Security number for the three tenants without valid Social Security numbers on whose behalf \$116,761 in housing assistance payments was disbursed. Any amount not supported should be repaid from non-Federal funds, and the status of any tenant deemed ineligible should be determined in accordance with the Authority's administrative plan. | \$23,461 |
| 2014-CH-1006-001-E | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to support that program funds used were not used to pay the \$23,353 in employee loans or reimburse its program from non-Federal funds for the unsupported employee loans cited in this finding. | \$23,353 |
| 2014-FW-0001-001-I | 2/7/2014 | The New Bedford Housing Authority to repay \$22,786 from non-Federal funds to its 2012 Capital Fund grant for salaries and benefits that were released before the responsible entity documented that activities met exemption requirements. | \$22,786 |
| 2015-FW-1802-001-C | 10/31/2014 | We recommend that the Director, Office of Public Housing, Fort Worth, TX, Require the Authority to support or repay \$46,097 in unsupported expenditures. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2010 or earlier capital fund grants, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds. | \$21,767 |
| 2014-CH-1003-001-B | 4/30/2014 | We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to reimburse HUD \$20,833 from non-Federal funds, for transmission to the U.S. Treasury, for the Recovery Act-funded work items that were not included in the Commission's annual or 5-year plan. | \$20,833 |

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| 2014-CH-1006-003-A | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$20,001 (\$12,221 in housing assistance payments + \$7,780 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance due to inappropriate calculations of housing assistance payments. | \$20,001 |
| 2014-CH-1004-001-A | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$39,605 (\$21,546 in housing assistance payments + \$18,059 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance due to inappropriate calculations of housing assistance payments. | \$18,246 |
| 2014-NY-1004-001-C | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to repay from non-Federal funds the ineligible costs of \$18,027 that were paid to a subrecipient, which did not benefit the CDBG program. | \$18,027 |
| 2014-FW-1003-002-B | 7/2/2014 | Reimburse its program \$18,391 from non-Federal funds for the 12 units that materially failed to meet HUD's housing quality standards. | \$16,391 |
| 2014-FW-1003-001-A | 7/2/2014 | Reimburse its program \$16,350 from non-Federal funds for the overpayment of housing assistance and utility reimbursement payments. | \$16,350 |
| 2014-CH-1006-001-F | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$12,654 from non-Federal funds for the ineligible overdraft, nonsufficient fund checks, and service charges. | \$12,654 |
| 2015-FW-1801-001-H | 10/2/2014 | Require the Authority to determine whether the Authority improperly used Federal funds totaling \$11,833 which were used to cancel an existing phone system and purchase a new one. If Federal funds were improperly used, the Authority should repay \$11,833 to its Federal program accounts from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$11,833 should be repaid to HUD. | \$11,833 |
| 2014-AT-1011-001-B | 9/22/2014 | Support or reimburse its project \$218,676 from non-project funds for housing assistance payments that lacked supporting documentation. | \$11,175 |

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| 2014-CH-1006-003-C | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to pursue collection from the applicable households or reimburse its program \$10,369 from non-Federal funds for the overpayment of housing assistance due to unreported income. | \$10,369 |
| 2014-CH-1006-003-E | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$9,420 from non-Federal funds for the overpayment of housing assistance due to allowing households a one-bedroom payment standard each for a shared-housing unit. | \$9,420 |
| 2014-FW-1804-001-J | 8/1/2014 | Support or repay from non-Federal funds \$8,721 in unsupported vacation payments. | \$8,721 |
| 2014-NY-1004-001-D | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation regarding the repayment of the \$7,035 that was paid an architecture firm related to a State grant to ensure that it was properly repaid to the CDBG program from non-Federal funds. | \$7,035 |
| 2014-CH-1006-003-B | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse the appropriate households \$3,973 from program funds for the underpayment of housing assistance due to inappropriate calculations of housing assistance payments. | \$3,973 |
| 2014-FW-1806-001-D | 8/19/2014 | Repay \$3,840 from non-Federal funds to its Operating Fund program for amounts paid for ineligible credit card purchases and transactions. | \$3,840 |
| 2014-CH-1006-001-D | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$3,036 from non-Federal funds for the ineligible credit card late fees and finance charges. | \$3,036 |
| 2014-CH-1006-003-G | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse the appropriate household \$3,006 from non-Federal funds for the rent amount paid in excess of 40 percent of its adjusted monthly income for the unit that was not affordable. | \$3,006 |

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| 2014-CH-1006-003-D | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$2,558 from non-Federal funds for the overpayment of housing assistance due to not capturing income increases reported by the households. | \$2,558 |
| 2014-FW-1806-001-F | 8/19/2014 | Support or repay from non-Federal funds \$2,070 to its Capital or Operating Fund program as appropriate for the missing appliances. | \$2,070 |
| 2014-FW-1804-001-M | 8/1/2014 | Repay from non-Federal funds \$1,724 paid for unnecessary costs paid for mileage. | \$1,724 |
| 2014-FW-1804-001-N | 8/1/2014 | Support or repay from non-Federal funds \$1,682 paid to its executive director for unsupported costs. | \$1,682 |
| 2014-CH-1004-001-B | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse the appropriate households \$5,308 from program funds for the underpayment of housing assistance due to inappropriate calculations. | \$1,382 |
| 2014-CH-1004-001-E | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse the appropriate landlords \$1,143 in housing assistance from program funds for the underpayment of housing assistance due to discrepancies in the housing assistance payments register. | \$673 |
| 2015-FW-1801-001-I | 10/2/2014 | Require the Authority to determine whether the Authority improperly used Federal funds totaling \$657 which were used to purchase ineligible meals and other personal items. If Federal funds were improperly used, the Authority should repay \$657 to its Federal program accounts from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$657 should be repaid to HUD. | \$657 |
| 2014-FW-1804-001-O | 8/1/2014 | Repay from non-Federal funds \$620 paid to the executive director for ineligible costs. | \$620 |

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| 2014-CH-1002-001-G | 1/6/2014 | We recommend that the Director of HUD's Detroit Office of Community Planning and Development require the City to determine for the remaining 177 addresses in its report whether fire insurance funds were available when it drew down Program funds for the demolition costs. If fire insurance funds were available, the City should (1) use the fire insurance funds for eligible Program costs before drawing down additional Program funds and (2) reimburse HUD, for transmission to the U.S. Treasury, from non-Federal funds any unnecessary interest the U.S. Treasury paid on the Program funds that it drew down for activities when it had fire insurance funds for the properties associated with the activities. | \$0 |
| 2014-CH-1002-001-B | 1/6/2014 | We recommend that the Director of HUD's Detroit Office of Community Planning and Development determine whether the U.S. Treasury paid unnecessary interest on the Program funds associated with the more than \$604,000 in fire insurance funds the City transferred into its Program account in July 2013. If the U.S. Treasury paid unnecessary interest, the City should reimburse HUD, for transmission to the U.S. Treasury, from non-Federal funds for the unnecessary interest the U.S. Treasury paid on the Program funds that the City inappropriately drew down for activities when it had fire insurance funds for the properties associated with the activities. | \$0 |
| 2014-FW-0001-001-K | 2/7/2014 | The housing agencies to work with their respective responsible entities and local HUD environmental officer to show that no harm occurred from completion of all of the projects or mitigate any harm that occurred. | \$0 |
| 2014-NY-0001-001-C | 2/19/2014 | We recommend that the Director, Office of Multifamily Asset Management, implement procedures to ensure that all future Section 202 refinancings comply with the requirement to generate positive debt service savings or the limited exception to this requirement related to 6 percent or lower interest rates. | \$0 |
| 2014-NY-0001-001-B | 2/19/2014 | We recommend that the Director, Office of Multifamily Asset Management, require that each Hub or field office review its refinanced Section 202/223(f) projects for debt service savings amounts, utilizing data provided from this audit for possible additional debt service savings. Where legally possible each Hub or field office should identify, account for by project, and use these amounts for current and future opportunities benefiting tenants or to fund reductions in housing assistance payments. | \$0 |

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| 2014-AT-0001-001-H | 3/14/2014 | Develop and implement controls and procedures to monitor the remitting of trust fund balances to ensure that funds due to HUD upon prepayments or normal payoff of bonds are not released to other parties unless conditions established by headquarters are met and documented. | \$0 |
| 2014-AT-0001-001-D | 3/14/2014 | Develop and implement controls to ensure requests made by Housing for adjustments to bond receivables are properly assessed and supported in accordance with provisions in Housing Notice 3-28. | \$0 |
| 2014-AT-0001-001-C | 3/14/2014 | Renew Housing Notices 97-49 and 3-28 and include appropriate example calculations to guide contract administrators and HUD staff on how to calculate annual adjustment factor rents for bond-refunded projects and for use in enforcing the requirements. | \$0 |
| 2014-AT-0001-001-A | 3/14/2014 | Develop and implement controls and procedures to monitor the application of required rent adjustments to Section 8 FAF projects which should include adding a section to Housing's monitoring review checklist to address the backing out of trustee sweep payments. | \$0 |
| 2014-AT-1801-001-C | 3/20/2014 | Ensure that the Municipality maintains adequate documentation related to the Vieques sports complex project in accordance with HUD requirements and that these demonstrate the allowability, necessity, and reasonableness of the costs incurred. | \$0 |
| 2014-FO-0004-002-H | 4/15/2014 | Work with PIH and Multifamily Housing to determine annual improper payments HUD made to deceased tenants, and report this amount as an additional source of improper payments in its AFR. | \$0 |
| 2014-FO-0004-002-G | 4/15/2014 | Work with PIH and Multifamily Housing management to develop management-level reports in EIV that will allow PIH and Multifamily Housing management to efficiently and effectively identify processing entities that are responsible for improper payments. | \$0 |
| 2014-FO-0004-002-F | 4/15/2014 | Work with REAC to develop management-level reports in EIV that will allow Multifamily Housing management to efficiently and effectively identify processing entities that are responsible for improper payments and develop policies and procedures to hold owners/administrators identified accountable. | \$0 |
| 2014-FO-0004-002-E | 4/15/2014 | Periodically reevaluate the supplemental measures and corrective actions so that new and innovative ways to reduce improper payments are identified and implemented. | \$0 |

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| 2014-FO-0004-002-D | 4/15/2014 | Reassess existing supplemental measures and corrective actions, and enhance or develop new supplemental measures and corrective actions to ensure that they target the root causes of error identified in the improper payment studies. | \$0 |
| 2014-FO-0004-002-A | 4/15/2014 | Reassess existing supplemental measures and corrective actions, and enhance or develop new supplemental measures and corrective actions to ensure that they target the root causes of error identified in the improper payment studies. | \$0 |
| 2014-FO-0004-001-M | 4/15/2014 | Develop and execute formal plans to hold accountable program officials and processing entities (owners or administrators) responsible for improper payments. | \$0 |
| 2014-FO-0004-001-L | 4/15/2014 | Coordinate with all appropriate program officials when responding to OCFO's information requests to ensure that all statements are accurate for the current fiscal year, to include but not be limited to updates to corrective action plans, internal controls in place, and information on any barriers the agency is experiencing. | \$0 |
| 2014-FO-0004-001-G | 4/15/2014 | Report on Multifamily, Public Housing, and Section 8 program improper payment rates separately in the agency financial reports. | \$0 |
| 2014-FW-0002-001-H | 5/12/2014 | The housing agencies to work with their respective responsible entities and local HUD environmental officer to show that no harm occurred from completion of all the projects or mitigate any harm that did occur. | \$0 |
| 2014-NY-1004-001-I | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to Establish controls to ensure that assets are adequately safeguarded and duties are adequately segregated. | \$0 |
| 2014-NY-1004-001-H | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to establish procedures to ensure that the costs of administering the State-funded rehabilitation program are no longer charged to the CDBG program. | \$0 |
| 2014-NY-1004-001-F | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to establish controls to ensure that CDBG funds are not used to pay for costs related to other funding sources or programs. | \$0 |

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| 2014-NY-1004-001-E | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to establish controls to ensure that grant- and subgrant-supported activities are adequately monitored and administered to provide assurance that funds have been used only for eligible activities, costs incurred are necessary and reasonable, and national objectives have been attained. | \$0 |
| 2014-NY-1004-001-B | 5/20/2014 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to require the subrecipient to request a waiver related to the apparent conflict of interest and implement standards of conduct procedures that prohibit participation in the selection, award, or administration of a contract involving Federal funds if there is a real or apparent conflict of interest. | \$0 |
| 2014-AT-1005-005-B | 5/29/2014 | Provide the cost allocation plan for review. | \$0 |
| 2014-AT-1005-005-A | 5/29/2014 | Ensure that the Department obtains all of the project costs from the developer to determine the applicable costs and properly prepare a cost allocation plan. | \$0 |
| 2014-AT-1005-004-A | 5/29/2014 | Review all of the Department's participation agreements to ensure compliance with HUD and HOME requirements. | \$0 |
| 2014-AT-1005-003-B | 5/29/2014 | Inspect the project, identify the deficiencies, and require the owner to correct all deficiencies identified. | \$0 |
| 2014-AT-1005-003-A | 5/29/2014 | Ensure that its annual inspections are properly performed and thoroughly documented so the inspection reports provide a clear trail of necessary repairs to ensure that the deficiencies are corrected and those corrections can be verified against the identified deficiencies. | \$0 |
| 2014-AT-1005-002-E | 5/29/2014 | Establish and implement procedures to review and oversee the agreements of its Community Development Department and recover CDBG and HOME funds when required. | \$0 |
| 2014-LA-0004-001-H | 6/30/2014 | Develop, document, and implement written procedures to ensure that fees charged to the asset management projects and Capital Fund program and expenses from the central office cost center are used to support HUD's mission. | \$0 |
| 2014-LA-0004-001-C | 6/30/2014 | Establish and implement procedures to reassess the management and bookkeeping fees periodically to ensure that they are reasonable. HUD should retain the documentation justifying the calculation of the rates. | \$0 |

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| 2014-LA-0004-001-A | 6/30/2014 | Revise HUD's asset management fee policy to refederalize the Operating Fund program's management and bookkeeping fees and the Capital Fund program's management fees. | \$0 |
| 2014-KC-0002-002-A | 7/2/2014 | Update CAIVRS' selection rules to report delinquent Federal debt beyond the 3-year claim period or obtain an exemption from the Secretary of the Treasury to exempt FHA loans after 3 years. | \$0 |
| 2014-KC-0002-001-C | 7/2/2014 | Develop and implement system error checks to identify potential reporting issues. | \$0 |
| 2014-KC-0002-001-A | 7/2/2014 | Document the selection rules used for feeding data to CAIVRS to explain in detail the flow of information from HUD's systems. | \$0 |
| 2014-CH-1004-001-D | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable landlords or reimburse its program \$2,095 in housing assistance from non-Federal funds for the overpayment of housing assistance due to discrepancies in the housing assistance payments register. | \$0 |
| 2014-CH-1004-001-C | 7/14/2014 | We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$5,599 from non-Federal funds for the overpayment of housing assistance due to unreported income. | \$0 |
| 2014-PH-1007-001-D | 7/15/2014 | Based on the outcome of the State's investigation and criminal trial, make a referral to HUD recommending administrative sanctions, as appropriate, up to and including debarment of the Authority's former rehabilitation specialist, the Planning District Commission's former deputy director, and the involved contractors. | \$0 |
| 2014-NY-1008-001-F | 7/25/2014 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to reconcile its accounting records to ensure that total revenues and expenditures in its general ledgers reconcile to the revenues and expenditures reported in its annual performance reports and LOCCS. | \$0 |
| 2014-NY-1008-001-D | 7/25/2014 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide records detailing the funding sources of the non-Federal cash match for the six grant activities reviewed. | \$0 |

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| 2014-NY-1008-001-C | 7/25/2014 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to follow its policies and procedures for record-keeping to maintain records that adequately identify the source and application of funds provided for financially assisted activities. | \$0 |
| 2014-NY-1008-001-B | 7/25/2014 | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to strengthen oversight controls over disbursements to ensure that adequate supporting documentation is maintained and complies with applicable regulations. | \$0 |
| 2014-FW-1804-001-K | 8/1/2014 | Support or repay from non-Federal funds \$6,895 in unsupported pay increases. | \$0 |
| 2014-AT-1007-003-B | 8/8/2014 | Correct any inaccurate information in HUD's information system, including but not limited to the receipt of \$233,137 associated with program income and recaptured funds not reported and inaccurate commitment amounts and dates. | \$0 |
| 2014-AT-1007-001-C | 8/8/2014 | Recapture any shortfalls generated by the closure and deobligation of funds associated with recommendations 1A to 1B that do not meet statutory requirements for the timely commitment and expenditure of funds pursuant to the National Defense Authorization Act of 1991 and/or Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended. | \$0 |
| 2014-CH-1006-003-L | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to implement procedures and controls to ensure that required eligibility documentation is obtained and maintained to support households' admission to and continued assistance on the program. | \$0 |
| 2014-CH-1006-001-B | 8/14/2014 | We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reconcile its books and accounting records to determine the sources and use of funds in its operating account. | \$0 |
| 2014-NY-0003-001-C | 9/4/2014 | We recommend that the Director of the Public Housing Financial Management Division ensure that the 2014 ARF funding calculation for the 10 PHAs includes the corrections needed as a result of this finding, thus ensuring that the ARF funding provided will represent funds to be put to better use. | \$0 |

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| 2014-AT-1011-001-D | 9/22/2014 | Develop and implement policies to monitor its property managers to ensure adequate administration of the program. | \$0 |
| 2014-AT-1011-001-A | 9/22/2014 | Reimburse its project \$216,749 from non-project funds for the ineligible housing assistance payments. | \$0 |
| 2014-FW-0005-001-L | 9/24/2014 | The housing commissions to work with their respective responsible entities and local HUD environmental officer to show that no harm occurred from completion of all of the projects or mitigate any harm that occurred. | \$0 |
| 2014-LA-1007-001-C | 9/29/2014 | Review the rest of its active CDBG-funded projects in its portfolio that were managed by its former redevelopment agency to ensure that all projects meet a national objective. For those that did not meet program national objectives, provide and implement a plan of action to meet the specific national objective within one year of this report or reimburse HUD from non-Federal funds. | \$0 |
| 2014-LA-1007-001-B | 9/29/2014 | Review the rest of its active CDBG-funded projects in its portfolio managed by its former redevelopment agency to ensure that all required executed agreements are in place with the relevant parties, guaranteeing the City's vested interest within one year of this report or take appropriate action against the City for those that did not have the applicable required agreements. | \$0 |
| 2014-AT-1015-001-C | 9/30/2014 | Pursue administrative actions, as appropriate, against the responsible party for the material underwriting deficiencies cited in this report. | \$0 |
| 2014-AT-1015-001-A | 9/30/2014 | Refer Prudential Huntoon Paige Associates, LTD to the Mortgagee Review Board for appropriate action for violations that caused a more than \$20 million loss to HUD's FHA insurance fund. | \$0 |
| 2015-AT-1001-002-I | 12/5/2014 | Increase monitoring of Municipal Affairs' performance in the administration of its Section 108 loan program. Consider imposing sanctions if Municipal Affairs does not demonstrate program progress. | \$0 |
| 2015-AT-1001-002-H | 12/5/2014 | Conduct monitoring reviews of all Section 108 projects and ensure that borrowers comply with all loan agreement provisions and HUD regulations. | \$0 |
| 2015-AT-1001-002-G | 12/5/2014 | Ensure that all Section 108 loan proceeds deposited at commercial banks are properly collateralized with Government obligations. | \$0 |

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| 2015-AT-1001-002-F | 12/5/2014 | Ensure that borrowers develop and implement a financial management system in accordance with HUD requirements to ensure that program funds can be traced to a level that ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes. | \$0 |
| 2015-AT-1001-002-E | 12/5/2014 | Ensure that the borrowers provide HUD the additional security requirements according to the loan agreement. | \$0 |
| 2015-AT-1001-002-D | 12/5/2014 | Ensure that the borrowers either transfer the unexpended Section 108 loan proceeds to the repayment account or submit a request for extension to HUD. | \$0 |
| 2015-AT-1001-002-B | 12/5/2014 | Ensure that borrowers did not use Section 108 funds to finance local government operations and verify the return of any ineligible disbursement. | \$0 |
| 2015-AT-1001-001-D | 12/5/2014 | Conduct monitoring of the Section 108 activities with signs of slow progress to ensure that program objectives are met and provide the intended benefits. | \$0 |
| 2015-FO-0002-007-I | 12/8/2014 | Develop a subsidiary system to accumulate the capitalized cost and related depreciation expense for each software project under development or placed into production. | \$0 |
| 2015-FO-0002-007-D | 12/8/2014 | Periodically reconcile balances with OCIO subsidiary records and research and resolve any identified differences. | \$0 |
| 2015-FO-0002-001-A | 12/8/2014 | Continue to work with CPD's information technology services contractor and OCFO to ensure that all three phases of the plan to bring IDIS into compliance with GAAP and applicable Federal system requirements are completed as scheduled. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
|------------------------------|--------------------|---|--------------------|
| 2016-FO-0003-013-A | 11/18/2015 | Complete any outstanding validation reviews and transition back as much as \$466.5 million in Housing Choice Voucher program funding from MTW PHAs and \$41 million from non-MTW PHAs. | \$507,500,000 |
| 2016-FO-0002-001-C | 11/16/2015 | Start the billing process for the claims paid, plus incentive, in which the lender has not provided the original note and security instrument within the prescribed deadlines for the \$291 million. | \$291,489,605 |
| 2015-NY-1011-003-A | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide documentation showing that the \$127.2 million budgeted for inspection-related construction management and environmental review services is fair and reasonable in accordance with a cost or price analysis as required by regulations at 24 CFR 85.36. | \$127,200,000 |
| 2016-FO-0003-008-F | 11/18/2015 | Review and if necessary deobligate the 228, 477, and 29 expired or inactive project-based Section 8, Section 235-236, and Section 202-811 projects totaling \$52.5 million, \$36.2 million, and \$1.3 million, respectively. | \$90,000,000 |
| 2015-LA-0002-001-A | 7/6/2015 | Develop and implement written policies and procedures with an emphasis on increased controls toward the monitoring, tracking, underwriting, and evaluating of the Section 184 program. Implementing these controls would reduce the current high level of risk in the program and result in potentially \$76,967,618 in funds to be put to better use (see appendix A). | \$76,967,618 |
| 2015-NY-1011-001-F | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation for the reasonableness of the cost figure used to disburse \$55,672,982 for reconstruction costs. Any amount not adequately supported should be repaid to the State's line of credit. | \$55,672,982 |
| 2015-NY-1011-001-G | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation for the reasonableness of the cost figure used for reconstruction costs, thus ensuring that the undisbursed award balance of \$31,831,316 is put to its intended use. | \$31,831,316 |

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| 2016-FO-0003-008-E | 11/18/2015 | Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$19,634,263 in 209 administrative obligations and \$2,224,807 in 24 program obligations marked for deobligation as of September 30, 2015. Additionally, HUD should review the 225 obligations with remaining balances of \$285,024 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$22,144,094 |
| 2015-KC-1005-001-A | 8/4/2015 | Refer Berkadia to the Mortgagee Review Board for appropriate action for violations that caused a more than \$11 million loss to HUD's FHA insurance fund. | \$11,312,956 |
| 2015-AT-1003-001-A | 6/30/2015 | Refer Prudential to the Mortgagee Review Board to take appropriate action for violations that caused \$10,159,961 in unnecessary or unreasonable cost to HUD's FHA insurance fund or other administrative action as appropriate. | \$10,159,961 |
| 2016-AT-1002-001-A | 12/17/2015 | Submit a plan for how it will proceed with respect to the multipurpose facility project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$8,111,304 already invested. (Footnote 4: Total investments of \$8,232,388 were adjusted to account for \$109,084 questioned in recommendation 2A and \$12,000 in recommendation 2B.) If HUD determines that the activity has been canceled or is not feasible, the Municipality must commit any unused loan proceeds for future loan repayments. | \$8,111,304 |
| 2015-AT-0001-001-B | 3/31/2015 | Provide support showing that it took proper remedial action regarding five NSP3 grantees that missed the expenditure deadline, thereby putting \$3,379,269 to better use. | \$3,345,967 |
| 2015-LA-1004-001-A | 5/29/2015 | Repay HUD \$3,119,448 from non-Federal funds for program funds spent on ineligible participants. | \$3,119,448 |
| 2015-NY-1011-001-A | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to reimburse the line of credit for \$2,229,234, which was disbursed to program recipients for ineligible costs. | \$2,229,234 |

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| 2016-FO-0003-008-H | 11/18/2015 | Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$430,942 in 44 administrative obligations and \$135,957 in 2 program obligations marked for deobligation as of September 30, 2015. Additionally, HUD should review the 17 obligations with remaining balances of \$1,486,191 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$2,053,090 |
| 2015-NY-1010-002-C | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to review the five properties with indications that they may be second homes and if they are, reimburse the State's line of credit from non-Federal funds for the \$1,664,658 disbursed for these purchases. | \$1,664,658 |
| 2015-FW-1002-001-A | 6/26/2015 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support the cost reasonableness of the drainage cleaning contract and provide adequate support for payment of the contractor's invoices or repay its grant any of the \$1,611,143 that it cannot support. Repayment should be from non-Federal funds. | \$1,611,143 |
| 2016-AT-1002-001-B | 12/17/2015 | Submit a plan for how it will proceed with respect to the municipal cemetery project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$1,454,801 already invested. If HUD determines that the activity has been canceled or is not feasible, the Municipality must commit any unused loan proceeds for future loan repayments. | \$1,454,801 |
| 2015-NY-1005-002-B | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support the additional CHDO reserve of \$1,163,598 or reimburse the City's HOME program line of credit from non-Federal funds. | \$1,163,598 |
| 2015-NY-1010-003-E | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to provide documentation that the selection of the appraiser in Staten Island was consistent with the other State agency's contract provisions. If such documentation cannot be provided, the \$1,093,290 budgeted should be deobligated, thus ensuring that the funds will be put to better use. | \$1,093,290 |

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| 2015-NY-1011-001-B | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to de-obligate the undisbursed amount of \$911,662 to ensure that the funds will be put to their intended use. | \$911,662 |
| 2015-NY-1005-002-K | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to revise deed restrictions to correct effective affordability periods for the four properties that had not been completed or repay more than \$850,008 from non-Federal funds to the City's HOME program line of credit. | \$850,008 |
| 2015-CH-0001-001-A | 7/31/2015 | We recommend that HUD's Deputy Assistant Secretary for Single Family Housing require the lenders to support that the repairs to the properties associated with the 32 loans without evidence of permits complied with local code or reimburse HUD \$792,837 for the escrow repair funds. | \$792,837 |
| 2016-FO-0003-008-A | 11/18/2015 | Close out and deobligate the remaining balances on 2,308 expired homeless assistance contracts of \$104,347,996. HUD should also deobligate \$3,602,342 in 102 program obligations marked for deobligation during the departmentwide open obligations review. Lastly, HUD should review the 57 obligations with remaining balances of \$188,176 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$693,647 |
| 2016-CH-1001-001-A | 11/24/2015 | Support or reimburse its program from non-Federal funds for the \$686,701 in program funds drawn down for which it did not provide sufficient documentation to support that the funds were used for eligible project expenses. | \$686,701 |
| 2015-LA-1803-001-B | 9/30/2015 | Repay \$1,089,613 in ineligible costs for funds that were misrepresented in IDIS, funds that were drawn before a legally binding agreement was in place between the City and the developer, and did not produce a project (Filbert Phase 2). | \$632,063 |
| 2015-FW-1002-001-B | 6/26/2015 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support the reasonableness of the cost increases for the demolition contract or repay \$616,529 to its grant from non-Federal funds. | \$616,529 |
| 2016-FO-0003-008-O | 11/18/2015 | Deobligate the \$587,198 in eight administrative obligations marked for deobligation during the departmentwide open obligations review. | \$587,198 |

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| 2015-AT-1004-001-A | 7/2/2015 | Submit all supporting documentation showing the eligibility and propriety of \$538,485 drawn from its treasury account or reimburse the HOPWA program line of credit from non-Federal funds. | \$538,485 |
| 2015-PH-1001-001-C | 1/30/2015 | Provide documentation to support its use of \$519,284 in program funds for activities 1760 and 1816 or reimburse its program from non-Federal funds for any amount that it cannot support. | \$519,284 |
| 2015-CH-1009-001-A | 9/30/2015 | Support or reimburse its program from non-Federal funds \$1,211,842 (more than \$652,000 disbursed to Chicago Neighborhood Initiatives, Inc. + \$1 million disbursed to the City of Belleville + nearly \$60,000 for the Association's two contracts - \$500,000) for the program funds used for the three projects without sufficient documentation to support that the use of the funds met Federal requirements. | \$500,000 |
| 2015-DE-1802-001-A | 9/30/2015 | Ensure that HUD records the \$500,000 settlement due in its accounting records, including the \$11,000 paid at the time of settlement, to recognize funds due as a return of an ineligible cost. | \$479,000 |
| 2015-PH-1003-001-D | 6/4/2015 | Determine whether the documentation the State provided is adequate to support the \$467,659 disbursed for wages and salaries charged to the program by contractors' employees and if not, direct the State to repay HUD from non-Federal funds any amount that it cannot support. | \$467,659 |
| 2015-LA-1002-001-B | 4/16/2015 | Support or repay the payroll allocation, estimated at \$457,357, to its SHP grants for 2013. | \$457,357 |
| 2015-AT-1005-001-C | 7/9/2015 | Provide adequate support or reimburse the U.S. Treasury from non-Federal funds for procurement activities from the 2008 grant totaling \$457,327. (Footnote 4)The actual amount unsupported was \$460,397. To avoid double counting, the amount was reduced by \$3,070, which is accounted for in the eligibility section. | \$457,327 |
| 2015-AT-1005-001-D | 7/9/2015 | Provide adequate support or repay the program from non-Federal funds for procurement activities from the 2011 grant totaling \$416,914. | \$416,914 |
| 2015-CH-1004-001-C | 9/9/2015 | We recommend that the Director of HUD's Cleveland Office of Public and Indian Housing require the Authority to support or reimburse its program \$414,781 (\$375,336 + \$7,273 in housing assistance payments + \$32,172 in associated administrative fees) from non-Federal funds for the unsupported payments of housing assistance cited in this finding. | \$414,781 |

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| 2015-CH-1008-001-I | 9/25/2015 | 1Support or reimburse its program \$411,382 from non-Federal funds (\$395,299 + \$2,418 in housing assistance payments + \$13,665 in associated administrative fees for the missing eligibility documentation) for the missing eligibility documentation and unsupported housing assistance payments. | \$411,382 |
| 2015-LA-1005-001-E | 7/9/2015 | Reimburse FHA borrowers \$376,102 for the unallowable, misrepresented discount fees and \$7,110 for fees that were not customary or reasonable. | \$383,212 |
| 2015-NY-1005-002-E | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support the income eligibility of the five home buyers assisted with HOME funds and if documentation cannot be provided, reimburse the City's HOME program line of credit \$379,494 from non-Federal funds. | \$379,494 |
| 2015-NY-1005-002-C | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$344,776 from non-Federal funds for HOME assistance spent on housing units acquired by five ineligible home buyers. | \$344,776 |
| 2015-NY-1005-001-C | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$344,341 from non-Federal funds for assistance provided in excess of HOME subsidy limits. | \$344,341 |
| 2015-LA-1802-001-C | 9/24/2015 | Support or repay the program for grant funds of \$340,581 that were drawn without being reviewed by HUD. | \$340,581 |
| 2015-FW-1002-001-C | 6/26/2015 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support the reasonableness of the cost increases for the grant management contract or repay \$328,737 to its grant from non-Federal funds. | \$328,737 |
| 2015-CH-0001-001-B | 7/31/2015 | We recommend that HUD's Deputy Assistant Secretary for Single Family Housing require the lenders to support that the repairs to the properties associated with the six loans were not structural repairs or indemnify HUD for the four active loans with a total estimated loss of \$222,073 and reimburse HUD for the actual loss of \$83,322 incurred on the sale of two properties associated with FHA case numbers 052-4308836 and 034-8239100. | \$305,395 |
| 2016-FO-0003-008-K | 11/18/2015 | Deobligate \$140,165 in 41 administrative and \$125,166 in 3 program obligations marked for deobligation during the departmentwide open obligations review. | \$265,331 |

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| 2015-CH-1009-001-C | 9/30/2015 | Reimburse its program from non-Federal funds \$250,000 for the program funds that the City of Belleville inappropriately forgave the Wagner Motor Car Company from repaying. | \$250,000 |
| 2015-FW-1806-001-B | 6/11/2015 | We recommend that the Director of the San Antonio Office of Public Housing require the Authority to support payroll costs totaling \$372,832 or repay its Housing Choice Voucher program fund \$321,684 and public housing program fund \$51,148 from non-Federal funds. | \$240,202 |
| 2015-LA-1001-001-B | 1/30/2015 | Provide adequate supporting documentation for the \$183,642 in unsupported operating expenses and lease costs or repay the HOPWA program from non-Federal funds. | \$183,642 |
| 2015-NY-1005-002-D | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse City's HOME program line of credit \$163,516 from non-Federal funds for the two ineligible homeowners who owned other real properties. | \$163,516 |
| 2015-AT-1005-001-A | 7/9/2015 | Reimburse the U.S. Treasury from non-Federal funds \$151,699 from the 2008 grant for ineligible procurement activities using the expired environmental contract. | \$151,699 |
| 2015-AT-1004-001-B | 7/2/2015 | Submit all supporting documentation showing the eligibility and propriety of \$143,320 in HOPWA expenditures or reimburse the HOPWA program line of credit from non-Federal funds. | \$143,320 |
| 2016-AT-1002-002-A | 12/17/2015 | Reimburse \$139,767 to its loan guarantee account from non-Federal funds for ineligible disbursements that were not related to the approved projects. | \$139,767 |
| 2015-NY-1005-001-G | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support that \$125,810 in costs charged to the three unsupported HOME activities was for eligible costs, and if such documentation cannot be provided, reimburse the City's HOME program line of credit from non-Federal funds. | \$125,810 |
| 2015-FW-1806-001-C | 6/11/2015 | We recommend that the Director of the San Antonio Office of Public Housing require the Authority to support purchases totaling \$195,080 or repay its Housing Choice Voucher program fund \$123,791 and public housing program fund \$71,289 from non-Federal funds. | \$119,836 |

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| 2015-NY-1011-001-D | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation to support \$119,124 in CDBG-DR funds that was disbursed to three recipients. If any amount cannot be adequately supported, it should be repaid to the State's line of credit. | \$119,124 |
| 2016-FW-1801-001-C | 10/2/2015 | We recommend that the Director, Office of Public Housing, San Antonio, TX, require the Authority to repay from non-Federal funds unreasonable contractor costs of \$119,000 to its HUD low-rent program account. | \$119,000 |
| 2015-NY-1005-001-E | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME line of credit for \$113,849 that was drawn down in excess of need so that these funds can be put to better use. | \$113,849 |
| 2015-AT-1011-001-C | 9/30/2015 | Reimburse its program from non-Federal funds for the overpayment of any housing assistance for approval of rent increases on program units contrary to its requirements. | \$100,340 |
| 2015-NY-1005-002-H | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$95,781 from non-Federal funds for funds spent on the development of two housing properties that were later terminated from the program. | \$95,781 |
| 2016-CH-1001-001-B | 11/24/2015 | Reimburse HUD from non-Federal funds for the \$87,651 in program funds used for improper operating expenses. | \$87,651 |
| 2015-LA-1004-001-B | 5/29/2015 | Provide supporting documentation for \$136,346 in program funds used for participants for whom eligibility could not be determined or repay HUD from non-Federal funds (see appendix D). | \$85,756 |
| 2015-NY-1010-002-E | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to provide documentation to support that the \$85,309 disbursed for four applicants was calculated correctly. If adequate support cannot be provided, the amount should be repaid to the State's line of credit from non-Federal funds. | \$85,309 |

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| 2015-CH-0001-001-C | 7/31/2015 | We recommend that HUD's Deputy Assistant Secretary for Single Family Housing require the lenders to support that the borrower for FHA case number 451-1165810 was not reimbursed for the cost of labor or indemnify the loan with an estimated loss amount of \$83,715, based on the loss severity rate of 50 percent of the unpaid principal balance of \$167,429 as of January 29, 2015. | \$83,715 |
| 2015-LA-1001-001-A | 1/30/2015 | Provide adequate supporting documentation for the \$82,563 in unsupported salary costs or repay the HOPWA program from non-Federal funds. | \$82,563 |
| 2015-CH-1008-001-A | 9/25/2015 | Reimburse its program \$79,884 from non-Federal funds (\$45,093 in housing assistance overpayments + \$15,816 due to inappropriate voucher size + \$605 in overpaid utility allowances + \$18,370 in associated administrative fees) for the inappropriate payments cited in this finding. | \$79,884 |
| 2015-FW-1807-001-B | 8/14/2015 | We recommend that the Director, Office of Public Housing, Little Rock, require the Authority to support or repay its public housing program \$611,338 from non-Federal funds for improperly procured contracts. However, if the Authority made any of the expenditures from its capital fund grants that have not been validated within 2 years, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. | \$78,293 |
| 2016-FO-0003-008-L | 11/18/2015 | Review the 20 obligations with remaining balances of \$77,807 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$77,807 |
| 2015-LA-1003-001-C | 4/24/2015 | Provide supporting documentation for the \$77,200 in unsupported administrative and management costs or repay its project from non-project funds for any costs that remain unsupported. | \$77,200 |
| 2015-PH-1804-001-A | 2/19/2015 | Allow the HUD Office of Inspector General to post the civil penalty of \$75,000 in HUD's Audit Resolution and Corrective Action Tracking System as funds put to better use. | \$75,000 |
| 2015-LA-1002-001-A | 4/16/2015 | Support or repay \$73,451 in unsupported costs to the program from non-Federal funds. | \$73,451 |
| 2015-LA-1009-001-E | 9/30/2015 | Reimburse FHA borrowers \$25,700 for fees that were not customary or reasonable and \$46,510 in discount fees that did not represent their intended purpose. | \$72,210 |

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| 2015-KC-1001-002-A | 3/5/2015 | Require Breakthrough Living to repay the \$69,577 that it collected from its Section 8 tenants. For any tenant who left the Section 8 program and cannot be located, HUD should require Breakthrough Living to send his or her refund to the Kansas State treasurer so the treasurer can get the refund to the tenant or a family member. | \$69,577 |
| 2015-NY-1005-002-F | 4/30/2015 | We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support the income eligibility of the two homeowners who received home-ownership assistance and if documentation cannot be provided, reimburse the City's HOME program line of credit \$55,941 from non-Federal funds. | \$55,941 |
| 2015-LA-1802-001-A | 9/24/2015 | Support or repay \$49,307 in unsupported costs to the program from non-Federal funds. | \$49,307 |
| 2015-KC-1001-001-A | 3/5/2015 | Require Breakthrough Living to repay from non-Federal sources the unpaid balance of \$47,690 that it transferred from its reserve for replacement account to its operating account and management agent. | \$47,690 |
| 2015-AT-1005-001-B | 7/9/2015 | Repay the program \$45,740 from non-Federal funds from the 2011 grant for ineligible procurement activities using the expired environmental contract. | \$45,740 |
| 2015-CH-0001-001-D | 7/31/2015 | Support that the repair conditions and comments indicated in the direct endorsement underwriter form, form HUD-54114, were satisfied for FHA case number 501-8198149. If the repair conditions and comments were not properly addressed, the lenders should indemnify the loan with an estimated loss amount of \$39,367, based on the loss severity rate of 50 percent of the unpaid principal balance of \$78,733 as of January 29, 2015. | \$39,367 |
| 2015-LA-1003-001-H | 4/24/2015 | Provide supporting documentation showing the payment of the unremitted rents from its sponsor for deposit into the project's bank account totaling \$37,138 or repay its project from nonproject funds. | \$37,138 |
| 2015-AT-1011-001-A | 9/30/2015 | Support or reimburse its program \$34,414 from non-Federal funds for the unsupported payment of housing assistance due to missing eligibility documentation. (Footnote: \$25,590 + \$6,223 in housing assistance payments + \$2,275 + \$326 in associated administrative fees.) | \$34,414 |
| 2015-LA-1003-001-D | 4/24/2015 | Provide supporting documentation for the \$31,637 in unsupported income deposit entries and correct any inaccurate information related to the income deposits in its general ledger. | \$31,637 |

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| 2015-LA-1003-001-F | 4/24/2015 | Require its sponsor to immediately repay the ineligible loans totaling \$25,300 from nonproject funds. | \$25,300 |
| 2015-CH-1008-002-A | 9/25/2015 | Reimburse HUD \$24,088 from non-Federal funds for the Family Self-Sufficiency grant funds inappropriately received. | \$24,088 |
| 2015-FW-1807-001-F | 8/14/2015 | We recommend that the Director, Office of Public Housing, Little Rock, require the Authority to support or repay its programs, as appropriate, \$23,621 from non-Federal funds for unsupported leave balance payments to the former executive director. However, if the Authority made any of the expenditures from its capital fund grants that have not been validated within 2 years, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. | \$23,621 |
| 2015-FW-1004-001-C | 8/17/2015 | We recommend that HUD require the Authority to provide support for or reimburse the \$21,426 in unsupported payments to its program. Payment must be from non-Federal funds. | \$21,426 |
| 2016-FW-1801-001-B | 10/2/2015 | We recommend that the Director, Office of Public Housing, San Antonio, TX, require the Authority to repay from non-Federal funds ineligible contractor costs of \$19,880 to its HUD low-rent (\$18,900) and Housing Choice Voucher (\$980) program accounts. | \$19,880 |
| 2015-KC-1008-001-D | 9/1/2015 | Justify the three awards given to contractors when only one bid was received totaling \$17,626. For any amount the Authority cannot support, HUD should reduce future annual capital funds. | \$17,626 |
| 2015-AT-1011-001-B | 9/30/2015 | Reimburse its program \$15,151 from non-Federal funds for the deficiencies cited in the finding. (Footnote: \$672 + \$10,228 + \$537 + \$2,152 in housing assistance payments + \$574 + \$503 + \$140 + \$345 in associated administrative fees.) | \$15,151 |
| 2015-LA-1010-001-E | 9/30/2015 | Reimburse \$13,726 to FHA borrowers for the fees that were not customary or reasonable. | \$13,726 |
| 2015-LA-1003-001-E | 4/24/2015 | Provide supporting documentation for the \$13,418 in unsupported general costs or repay its project from nonproject funds for any costs that remain unsupported. | \$13,418 |
| 2015-CF-1804-001-A | 3/27/2015 | Agree to allow HUD OIG to record the \$15,000 settlement in HUD's Audit Resolution and Corrective Actions Tracking System as an ineligible cost. | \$13,000 |

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| 2015-CH-0001-002-A | 7/31/2015 | Reimburse or apply \$10,552 in credit to borrowers' future premiums for the 54 active loans with overpaid premiums and refund \$2,024 to the borrowers of the 7 terminated loans. | \$12,576 |
| 2015-AT-1004-001-C | 7/2/2015 | Reimburse \$12,447 to the HOPWA program line of credit from non-Federal funds for ineligible disbursements that were not related to the program. | \$12,447 |
| 2015-FW-1805-001-C | 4/10/2015 | We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to support or repay \$11,875 in unsupported salary costs. | \$11,775 |
| 2015-FW-1805-001-D | 4/10/2015 | We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to repay its low-rent public housing program \$11,256 from non-Federal funds for ineligible contract labor payments. | \$11,256 |
| 2015-LA-1802-001-D | 9/24/2015 | Support or repay the June 2015 drawdown of \$11,198, which Veterans First was advised to use for its Susan Street past-due rent. | \$11,198 |
| 2015-KC-1006-002-C | 8/20/2015 | Provide adequate support for the \$9,632 not reviewed to show that funds were spent for eligible items or repay the affected program from non-Federal funds. | \$9,632 |
| 2015-KC-1006-002-D | 8/20/2015 | Repay the Housing Choice Voucher program for the \$9,214 spent for Housing Quality Standards voucher inspections from non-Federal funds. | \$9,214 |
| 2015-FW-1805-001-E | 4/10/2015 | We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to repay its low-rent public housing program \$9,072 for ineligible USDA program administrative expenses. | \$9,072 |
| 2015-FW-1807-001-E | 8/14/2015 | We recommend that the Director, Office of Public Housing, Little Rock, require the Authority to repay its public housing program \$11,651 from non-Federal funds for ineligible expenditures. However, if the Authority made any of the expenditures from its capital fund grants that have not been validated within 2 years, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. | \$8,803 |
| 2015-LA-1802-001-B | 9/24/2015 | Repay \$8,083 in ineligible costs to the program from non-Federal funds. | \$8,083 |
| 2015-LA-1002-003-A | 4/16/2015 | Repay the applicable clients the overcharged program fees, which combined totaled \$15,435 (see appendix E). | \$7,107 |
| 2015-KC-1001-001-B | 3/5/2015 | Require Breakthrough Living to repay from non-Federal sources the \$5,642 that it used to pay for its management agent's overhead expenses. | \$5,642 |
| 2015-LA-1002-001-C | 4/16/2015 | Repay \$3,245 in ineligible costs to the program from non-Federal funds. | \$3,245 |

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| 2015-KC-1007-002-A | 8/20/2015 | Collect from its executive director services provider and repay its Capital Fund program the \$3,000 that it improperly paid the provider from its capital funds. | \$3,000 |
| 2015-KC-1007-001-C | 8/20/2015 | Justify the \$2,400 spent for the 2012 annual agency plan and 2014 5-year and annual agency plan. For any amount the Authority cannot support, HUD should reduce future annual operating funds. | \$2,400 |
| 2015-KC-1006-002-A | 8/20/2015 | Repay the affected programs the \$2,148 spent for meals, social activities, donations, gifts, and floral arrangements from non-Federal funds. | \$2,148 |
| 2015-KC-1008-001-C | 9/1/2015 | Justify the \$1,200 spent for the 2014 5-year and annual agency plan. For any amount the Authority cannot support, HUD should reduce future annual operating funds. | \$1,200 |
| 2015-LA-1003-001-G | 4/24/2015 | Repay to its project \$889 from nonproject funds for incurred ineligible expenses. | \$889 |
| 2015-LA-1003-001-I | 4/24/2015 | Provide supporting documentation for the \$450 balance in its general ledger account related to security deposits, ensure that the required security deposit bank account is established and funded to the required amount in accordance with HUD rules and requirements, and correct any inaccurate information related to security deposits in its general ledger. | \$450 |
| 2015-KC-1006-002-B | 8/20/2015 | Provide adequate support for the \$53 spent at the grocery store or repay the affected program from non-Federal funds. | \$53 |
| 2015-CH-0001-002-C | 7/31/2015 | Determine the number of 203(k) loans impacted by the incorrect loan-to-value ratio for mortgage insurance premium calculations and when applicable, reimburse borrowers or apply the overpaid premiums as credits toward borrowers' future premium payments. | \$0 |
| 2015-KC-0002-001-A | 8/11/2015 | Issue guidance to help participating jurisdictions accurately report the amount of match contributed and consumed. | \$0 |
| 2015-KC-0002-001-B | 8/11/2015 | Include monitoring of HOME match during its performance reviews to ensure that match contributions exist, are eligible, and are supported. | \$0 |
| 2015-KC-0002-001-C | 8/11/2015 | Require the 10 jurisdictions that overstated their excess match balances to remove the overstated amounts from their reported HOME match carry-forward balances. | \$0 |

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| 2015-AT-1007-001-B | 8/14/2015 | Determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against the borrower, its principals, or both for incorrectly certifying that the property's critical repairs were completed before loan closing. | \$0 |
| 2015-AT-0002-001-A | 8/21/2015 | Comply with its Management Agent Handbook requirements that stipulate HUD must perform management reviews of the management agent's central office activities as well as regular onsite reviews of functions carried out at the projects. These central office reviews should be performed at least once every 18 months. | \$0 |
| 2015-AT-0801-001-A | 8/25/2015 | Issue a notice to inform all North Carolina grantees that they must use the lowest bidder in a sealed bid process unless they are able to provide sufficient support in compliance with 24 CFR 85.36 to remove the bidder from the procurement process. | \$0 |
| 2015-AT-1009-001-G | 9/3/2015 | Determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against the hospital's former chief financial officer for incorrectly certifying to the accuracy of the financial information submitted to obtain the Section 242 program mortgage increase. | \$0 |
| 2015-FW-1808-001-L | 9/10/2015 | We recommend that the Director of the Departmental Enforcement Center consider administrative sanctions against the former executive director and board for the gross mismanagement and poor physical condition of the Authority's property. | \$0 |
| 2015-FW-0802-001-C | 9/16/2015 | We recommend that the Deputy Assistant Secretary, Office of Public Housing and Voucher Programs require that housing agencies provide HUD with a signed acknowledgement by executive directors and board chairpersons when they are hired or appointed. The acknowledgement should detail their awareness and understanding of their responsibilities, and their acceptance that failure to comply with requirements could result in administrative or other actions. | \$0 |
| 2015-NY-1010-002-F | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to strengthen controls to ensure that buyout awards are calculated in accordance with Federal regulations. | \$0 |

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| 2015-NY-1011-001-C | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to strengthen controls over determining the eligibility of award recipients and substantiate award calculations to ensure that costs charged to the CDBG-DR program are eligible. | \$0 |
| 2015-NY-1011-001-E | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to strengthen controls over the maintenance of documentation to provide greater assurance that disbursed funds are adequately supported. | \$0 |
| 2015-NY-1011-001-H | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to document the amount paid for the flawed studies used to support the \$160-per-square-foot cost figure and take action to recoup the amount paid, thus ensuring that this amount will be available for other eligible costs. | \$0 |
| 2015-NY-1011-002-C | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to properly document the low- and moderate-income status of the two homeowners whose status was improperly reported. | \$0 |
| 2015-NY-1011-002-G | 9/17/2015 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to strengthen controls to ensure that all required contracts and amounts are accurately reported on its Web site. | \$0 |
| 2015-LA-1802-001-F | 9/24/2015 | Pursue civil remedies or administrative sanctions against Veterans First and responsible parties for the misuse of HUD funds. | \$0 |
| 2015-CH-1009-001-D | 9/30/2015 | Implement adequate controls to ensure that the Department administers the program in accordance with Federal requirements. | \$0 |
| 2016-FO-0001-002-C | 11/13/2015 | Establish and implement policies and procedures to ensure that asset balances in Ginnie Mae's books are appropriately adjusted to account for the timing differences in the collection and remittance of cash from its mastersubservicers. | \$0 |
| 2016-FO-0001-004-A | 11/13/2015 | Ensure that the systems and processes for servicing and financial reporting on Ginnie Mae's defaulted issuers' portfolio are ready and capable of handling loan level accounting. | \$0 |

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| 2016-FO-0001-004-B | 11/13/2015 | Establish and implement entitywide policies and procedures for an effective model risk management. At a minimum, it should include the following elements: • Controls over model development, implementation and use; • Controls over model validation; • Controls over model documentation; • Controls over evaluation for fitness, selection and validation of third-party models; and • Establish adequate structure of responsibilities for model oversight, including evaluation of model data inputs, assumptions and methodology | \$0 |
| 2016-FO-0001-005-A | 11/13/2015 | Segregate duties between individuals collecting, recording, depositing, and reconciling cash, and periodically review the controls over the cash process to ensure proper implementation of compatible functions in its cash operations department. | \$0 |
| 2016-FO-0001-005-C | 11/13/2015 | Automate the approval process to include restricting the capability to make unauthorized changes unless evidence of approval is present or increase the scope of the "Admin Adjustments Report" to include all exceptions and adjustments. Additionally, the contractor review the report for changes, verify that the changes identified in the report coincide with evidence of proper authorization, and ensure changes that are not properly supported are investigated and resolved accordingly. | \$0 |
| 2016-FO-0001-006-A | 11/13/2015 | Request a legal opinion from the implementing agency, the U.S. Treasury, for a determination of whether Ginnie Mae is required to comply with DCIA. | \$0 |
| 2016-FO-0003-002-A | 11/18/2015 | Evaluate the IHBG investment process and implement a proper accounting treatment in accordance with Federal GAAP. | \$0 |
| 2016-FO-0003-002-B | 11/18/2015 | Work with the Office of Native American Programs to calculate the amounts advanced to grantees and restate HUD's financial statements to recognize the prepayments on the financial statements. | \$0 |
| 2016-FO-0003-002-C | 11/18/2015 | Develop standard operating procedures for routinely obtaining information on grantee investment activity and accurately reporting amounts in HUD's general ledger and financial statements. | \$0 |
| 2016-FO-0003-002-D | 11/18/2015 | Establish a process to track the amount HUD owes to PHAs to cover prepayment shortages and provide the information to OCFO so that it can be properly recognized as accounts payable. | \$0 |

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| 2016-FO-0003-002-E | 11/18/2015 | Develop a tracking function for the payments advanced to IHBG recipients to facilitate financial reporting and monitoring compliance with grant time restrictions. | \$0 |
| 2016-FO-0003-006-A | 11/18/2015 | Evaluate the weaknesses identified by NAPA, as well as OCFO's disagreement with those weaknesses and recommendations, and identify what corrective actions will be taken and when those actions will be taken. | \$0 |
| 2016-FO-0003-006-B | 11/18/2015 | Develop a process to ensure that issues and recommendations from all evaluations and audits, including those performed by third parties like NAPA, are adequately documented and tracked and properly evaluated by senior management to ensure that HUD's FMFIA structure remains compliant. HUD should also ensure that corrective actions are agreed upon and responsibility for implementing corrective actions is appropriately delegated. | \$0 |
| 2016-FO-0003-006-C | 11/18/2015 | Develop procedures to provide oversight of OCPO procurement activities to ensure that those with financial accounting and reporting impact are properly captured and reflected in HUD's financial statements. | \$0 |
| 2016-FO-0003-006-D | 11/18/2015 | Review projects and acquisitions to determine whether the proper accounting treatment was applied and determine whether corrections to HUD's financial statements are needed. | \$0 |
| 2016-FO-0003-006-E | 11/18/2015 | Contact all other HUD program offices to determine whether any other programs authorize or are aware of grantees holding funds in advance of their immediate disbursement needs and determine financial statement impact on and compliance with Treasury cash management requirements of any found. | \$0 |
| 2016-FO-0003-006-F | 11/18/2015 | Distribute the workload among available accountants when staff is unavailable to ensure that all cash reconciliations are performed in a timely manner. | \$0 |
| 2016-FO-0003-006-J | 11/18/2015 | Revise policies and procedures to ensure that MCRs are routinely monitored and completed for all program areas and establish a timeframe for completion of the MCR reports. Further, HUD should ensure that an escalation process is included to address untimely completion of the MCR process. | \$0 |
| 2016-DP-0801-001-A | 11/30/2015 | Not released to public. | \$0 |
| 2016-DP-0801-001-B | 11/30/2015 | Not released to public. | \$0 |

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| 2016-DP-0801-001-C | 11/30/2015 | Not released to public. | \$0 |
| 2016-DP-0801-001-D | 11/30/2015 | Not released to public. | \$0 |
| 2016-DP-0801-001-E | 11/30/2015 | Not released to public. | \$0 |
| 2016-DP-0801-001-F | 11/30/2015 | Not released to public. | \$0 |
| 2016-DP-0801-001-G | 11/30/2015 | Not released to public. | \$0 |
| 2016-AT-1002-002-C | 12/17/2015 | Provide supporting documentation showing that it complied with all environmental requirements. If the Municipality does not provide evidence that it complied with all environmental requirements, HUD must initiate appropriate sanctions under 24 CFR 58.77(d)(1)(v) for noncompliance. | \$0 |
| 2016-AT-1002-002-D | 12/17/2015 | Either transfer the unexpended Section 108 loan proceeds to the repayment account or submit a request for extension to HUD. | \$0 |
| 2016-AT-1002-002-E | 12/17/2015 | Provide HUD the additional security requirements according to the loan agreement. | \$0 |
| 2016-AT-1002-002-F | 12/17/2015 | Develop and implement a financial management system in accordance with HUD requirements to ensure that program funds can be traced to a level, which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes. | \$0 |
| 2016-AT-1002-002-G | 12/17/2015 | Ensure that all Section 108 loan proceeds deposited at commercial banks are properly collateralized with Government obligations. | \$0 |
| 2016-AT-1002-002-H | 12/17/2015 | Provide training, technical assistance, and increase monitoring of the Municipality's performance in the administration of its Section 108 loan program. | \$0 |
| 2016-DP-0002-001-B | 12/21/2015 | Not released to public. | \$0 |
| 2016-DP-0002-001-C | 12/21/2015 | Not released to public. | \$0 |
| 2015-PH-1001-001-F | 1/30/2015 | Evaluate the apparent conflict-of-interest situation identified in this report, determine whether a conflict of interest existed, and pursue administrative sanctions if warranted. | \$0 |
| 2015-CH-1001-001-C | 2/24/2015 | We recommend that the Deputy Assistant Secretary for Public Housing Investments require the Authority to reimburse its program from non-Federal funds for the excess housing assistance paid for the households based on the results of the analysis. | \$0 |

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| 2015-CH-1001-001-B | 2/24/2015 | We recommend that the Deputy Assistant Secretary for Public Housing Investments require the Authority to conduct special recertifications for the households with payment standards above the percentage determined to be reasonable and cost effective so that their payment standards can be reduced within 1 year. | \$0 |
| 2015-FO-0003-004-E | 2/27/2015 | Preparing and implementing a plan, based on the results of the risk assessment in recommendation 4D, that i) Demonstrates HUD OCFO oversight of Ginnie Mae's, as a HUD component, financial management activities; ii) Ensures that Ginnie Mae updates its financial management policies to reflect conclusions reached in the financial management risk assessment; iii) Provides complete, reliable, consistent and timely information for defaulted issuers' pooled and non-pooled loans, prepared on a uniform basis for preparation of Ginnie Mae financial statements, management reporting, and cost reporting; and iv) Ensures all of Ginnie Mae's financial management systems, both owned and outsourced, provide the financial information necessary to prepare and support financial statements that comply with generally accepted accounting principles. | \$0 |
| 2015-FO-0003-004-D | 2/27/2015 | Overseeing a comprehensive risk assessment of Ginnie Mae's financial management governance. | \$0 |
| 2015-FO-0003-004-B | 2/27/2015 | Work with HUD's Chief Financial Officer to design and implement a compliant financial management governance structure. | \$0 |
| 2015-FO-0003-003-A | 2/27/2015 | Establish and implement policies and procedures for the documentation and validation of Ginnie Mae management assumptions, including foreclosure costs and redefault rates, used in the loss reserve model going forward. | \$0 |
| 2015-FO-0003-002-F | 2/27/2015 | Restate fiscal year 2013 financial statements to show escrow fund balances omitted on the face of the financial statements. | \$0 |
| 2015-FO-0003-002-E | 2/27/2015 | Report the escrow fund balances on the face of the financial statements, including additional disclosure information in the notes, in accordance with generally accepted accounting principles. | \$0 |
| 2015-FO-0003-002-D | 2/27/2015 | Review and recalculate the appropriate amount of interest accrued on the loans and adjust the accrued interest receivable balances reported as appropriate. | \$0 |
| 2015-FO-0003-002-C | 2/27/2015 | Restate fiscal year 2013 financial statements to correct the impact of the accounting errors determined in recommendation 2B. | \$0 |

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| 2015-FO-0003-002-B | 2/27/2015 | Determine the amount of reimbursable costs incurred by Ginnie Mae per loan, report the reimbursable costs incurred as receivables rather than expensing them, and adjust them out of the mortgage-backed securities loss liability account as appropriate. | \$0 |
| 2015-FO-0003-002-A | 2/27/2015 | Establish and implement policies and procedures to ensure that reimbursable costs are tracked and accounted for at the loan level. | \$0 |
| 2015-FO-0003-001-B | 2/27/2015 | Establish and implement policies and procedures to properly account for and track at a loan level all of the accounting transactions and events in the life cycle of the loans. This measure is intended to compensate for the servicing system's inability to perform loan level transaction accounting. | \$0 |
| 2015-FO-0003-001-A | 2/27/2015 | Establish and implement policies and procedures to demonstrate how Ginnie Mae provides appropriate accounting and financial reporting oversight of the master-subservicers to ensure that the master-subservicers are capable of producing accurate and reliable accounting records and reports. | \$0 |
| 2015-AT-0001-001-C | 3/31/2015 | Work with 134 grantees (29 NSP1 and 105 NSP3) that reported missing expenditure deadlines in DRGR to ensure that expenditure information submitted is accurate and up to date. | \$0 |
| 2015-FW-0001-001-I | 6/16/2015 | If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development, ensure that each program area has a dedicated program environmental clearance officer with an official job description that outlines his or her roles and responsibilities as required by 24 CFR Part 50. | \$0 |
| 2015-FW-0001-001-H | 6/16/2015 | If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development develop and implement reporting requirements, which ensure that written records are maintained and the appropriate headquarters personnel are notified of environmental concerns. | \$0 |

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| 2015-FW-0001-001-G | 6/16/2015 | If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development develop training programs that meet the needs of all program areas, including 24 CFR Parts 50 and 58. | \$0 |
| 2015-FW-0001-001-F | 6/16/2015 | If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development develop and implement a monitoring program that all program area field offices can use to monitor grantees and responsible entities under 24 CFR Part 58. | \$0 |
| 2015-FW-0001-001-E | 6/16/2015 | If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development adopt a quality control monitoring program that includes a review of all program area field offices as required by Executive Order 11514. | \$0 |
| 2015-FW-0001-001-D | 6/16/2015 | If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development establish an agreement that clearly outlines each program office's responsibilities for oversight of environmental requirements and resource supplements. | \$0 |
| 2015-FW-0001-001-C | 6/16/2015 | We recommend that the Deputy Secretary of the U.S. Department of Housing and Urban Development clarify the delegation of authority issued in the Federal Register related to environmental responsibility and the implementation of requirements. | \$0 |
| 2015-FW-0001-001-A | 6/16/2015 | We recommend that the Deputy Secretary of the U.S. Department of Housing and Urban Development ensure that HUD follows and complies with 24 CFR Part 50, Protection and Enhancement of Environmental Quality, and provides adequate oversight to ensure compliance with 24 CFR Part 58, Environmental Review Procedures for Entities Assuming HUD Environmental Responsibilities. | \$0 |
| 2015-CH-0801-001-A | 6/25/2015 | We recommend that the Director of HUD's Office of Affordable Housing Programs implement adequate procedures and controls to ensure that leases between rental housing projects' owners and households for Program-funded units do not include language prohibited by HUD's regulations. | \$0 |

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| 2015-LA-0002-001-K | 7/6/2015 | Determine whether any of the loan files were missing as a result of the contracts for loan file storage or data recording and if so, seek monetary or administrative recourse for any contract nonperformance. | \$0 |
| 2015-LA-0002-001-J | 7/6/2015 | Reconcile the total list of guaranteed Section 184 loans to the complete loan file storage list and identify and locate any missing loan files. | \$0 |
| 2015-LA-0002-001-I | 7/6/2015 | Develop and implement written policies and procedures for situations in which the borrower for a Section 184 loan is an Indian housing authority, a tribally designated housing entity, or an Indian tribe. | \$0 |
| 2015-LA-0002-001-H | 7/6/2015 | Ensure that only underwriters that are approved by OLG are underwriting Section 184 loans. | \$0 |
| 2015-LA-0002-001-D | 7/6/2015 | Develop and implement policies and procedures to ensure that OLG uses enforcement actions available under 12 U.S.C. 1715z-3a(g) for lenders that do not underwrite loans according to the Section 184 processing guidelines. | \$0 |
| 2015-LA-0002-001-C | 7/6/2015 | Develop and implement policies and procedures to deny payments to direct guarantee lenders for claims on loans that have material underwriting deficiencies. | \$0 |
| 2015-LA-0002-001-B | 7/6/2015 | Develop and implement policies and procedures for a standardized monthly delinquency report format that lenders must follow when submitting information to OLG. | \$0 |
| 2015-AT-1007-001-A | 8/14/2015 | Refer Prudential to the Mortgagee Review Board to take appropriate action for violations that caused \$15,727,529 in unnecessary or unreasonable cost to HUD's FHA insurance fund or other administrative action as appropriate. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
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| 2016-PH-0005-001-A | 9/29/2016 | Perform a detailed review of the procurement procedures for each of the State grantees that received funds under the Disaster Relief Act. If the State did not demonstrate that its procedures incorporated the specific procurement standards included in 24 CFR 85.36(b) through (i) or that its procedures were equivalent to each individual procurement provision of 24 CFR 85.36(b) through (i), HUD should (1) require the grantee to update its procedures and provide an updated certification and (2) review the updated grantee certification to confirm that the State meets requirements and has a proficient procurement process in place, thereby putting up to \$4,872,056,594 to better use. In cases in which HUD has not yet awarded all of the allocated funds to the State, HUD should complete these steps before it executes any additional grant agreements with the State. | \$4,872,056,594 |
| 2017-KC-0001-001-A | 10/14/2016 | Issue a change to regulations at 24 CFR Part 203, which would avoid unnecessary costs to the FHA insurance fund, allowing an estimated \$2.23 billion to be put to better use. These changes include (1) a maximum period for filing insurance claims and (2) disallowance of expenses incurred beyond established timeframes. | \$2,238,721,464 |
| 2016-CH-0001-001-D | 2/26/2016 | Implement adequate procedures and controls to ensure that public housing agencies maintain valid declarations of trust that are recorded in public records to prevent more than \$509 million in annual operating subsidy funds from being provided to projects in which HUD's interests and investments are not protected. Such procedures and controls should include but not be limited to (1) issuing additional guidance regarding declarations of trust to assist HUD's field office staff, public housing agencies, and independent auditors in clarifying HUD's requirements and appropriately evaluating the declarations of trust and (2) amending the A-133 Compliance Supplement to require auditors to review an entire project at a time and include steps for determining whether all property of the project is included on declarations of trust and whether the declarations of trust were properly recorded in public records. | \$509,000,000 |

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| 2017-FO-0002-002-D | 11/14/2016 | Ensure that the \$276.5 million identified as invalid obligations in fiscal years 2015 and 2016 are deobligated as appropriate. | \$276,567,940 |
| 2017-FO-0001-002-F | 11/14/2016 | Reverse the accounting write-off of the advances accounts. In conjunction with the subledger data solution, conduct a proper analysis to determine whether any of the \$248 million balances in the advances accounts are collectible. | \$248,016,624 |
| 2017-FO-0003-008-A | 11/15/2016 | Close out and deobligate the remaining balances on 3,121 expired homeless assistance contracts of \$151,719,152. Further, deobligate \$10,996,784 in 234 program obligations marked for deobligation during the departmentwide open obligations review. | \$162,715,936 |
| 2017-FO-0003-008-Q | 11/15/2016 | Record the deobligations provided by OCPO totaling as much as \$86.4 million for the contracts identified during our review. Additionally, Ginnie Mae should deobligate the \$587,505 in three administrative obligations marked for deobligation during the departmentwide open obligations review. | \$86,987,505 |
| 2016-FW-1010-001-A | 9/30/2016 | We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to develop and implement policies and procedures to document and perform detailed review and testing to establish eligibility, existence, disaster event qualifications, reasonableness of cost estimates, prioritization, and fund allocation, both retroactively and prospectively, which would put \$81,982,712 to better use. | \$81,982,712 |
| 2016-CF-1801-001-A | 9/8/2016 | Acknowledge that the attached settlement agreement for \$70 million represents an amount due HUD. | \$59,000,000 |
| 2017-FO-0002-003-C | 11/14/2016 | Request payment in the amount of the claims paid, plus incentive, from mortgagees that have not provided the original note within the prescribed deadline for the \$55.3 million. | \$55,350,830 |
| 2016-CF-1806-001-A | 9/19/2016 | Acknowledge that \$76 million of the \$113 million in the attached settlement agreement represents an amount due HUD. | \$50,000,000 |
| 2017-FO-0003-008-G | 11/15/2016 | Review and if necessary deobligate the 785 expired or inactive Section 235-236, Section 202-811, and Project Based Section 8 projects totaling \$22,075,052, \$12,261,389, and \$384,125, respectively. | \$24,528,202 |
| 2017-FO-0003-008-F | 11/15/2016 | Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$18,290,686 in 307 administrative obligations and \$3,420,032 in 202 program obligations marked for deobligation as of September 30, 2016. | \$21,710,718 |

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| 2017-NY-1004-001-A | 12/21/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to reimburse the Program from non-Federal funds \$18,274,054 in exempt State sales tax on repairs and maintenance services. | \$18,274,054 |
| 2017-BO-1001-001-A | 10/12/2016 | Support that the \$13,333,151 awarded for the architect, engineer, and construction management services contracts was fair and reasonable in accordance Federal procurement requirements or repay to HUD from non-Federal funds any amounts not supported. | \$13,333,151 |
| 2016-FW-1010-001-B | 9/30/2016 | We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to support or properly obligate \$11,717,288 in unsupported obligations. | \$11,717,288 |
| 2016-NY-1007-001-A | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse the City's CDBG local bank account for the \$11,532,769 in uncollected program income generated from the disposition of real property previously assisted with CDBG funds, thus ensuring that these funds can be used for eligible activities. | \$11,532,769 |
| 2016-NY-0001-001-D | 9/12/2016 | We recommend that the Director of the Public Housing Financial Management Division obtain adequate supporting documentation of the utility expense level amounts and verify the computation of \$8,993,484 in operating funds is accurate or recapture ineligible amounts. | \$8,993,484 |
| 2017-FO-0003-008-E | 11/15/2016 | Research grants with no drawdown activity and if a bonafide need no longer exists, close out and deobligate remaining balances on the 16 grants with no drawdown activity totaling \$6,966,585. | \$6,966,585 |
| 2016-NY-1003-001-E | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation in the loan file that HUD approved the withdrawal of funds after the required deadline, and provide an explanation and obtain approval for the untimely disbursement of the \$6,724,820 after it had been drawn down. Any costs determined to be inadequately supported should be reimbursed from non-Federal funds. | \$6,724,820 |

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| 2016-CH-1005-001-C | 8/3/2016 | Work with HUD to develop a plan to ensure that energy savings are realized to prevent a potential default on the \$5,869,770 energy conservation loan used to purchase energy conservation equipment attached to the Authority's public housing properties. | \$5,869,770 |
| 2016-BO-1002-001-E | 6/27/2016 | Provide adequate support that \$5,573,214 (\$866,235 in Capital Fund program and \$4,706,979 in American Recovery and Reinvestment Act funds) was spent for eligible costs. Any amounts that cannot be supported should be repaid to the program from non-Federal funds. | \$5,573,214 |
| 2016-FW-1006-001-A | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to develop and implement written procedures and actions that would correct and prevent the deficiencies outlined in the finding to ensure that the Parish adequately supports program participant eligibility. The written procedures and actions should include but not be limited to (1) reviewing and amending the Parish's program policies, documentation checklist, and income calculation worksheet to ensure the consistency of file documentation and eligibility determinations; (2) providing training and assistance to the Parish and its contractors regarding program participant eligibility determinations and documentation requirements; and (3) conducting a final file review before disbursing funds on behalf of program participants to ensure that files have complete documentation, appropriate follow-ups are conducted, and the participant remains eligible for disaster assistance. Implementing this recommendation should better ensure that the Parish spends at least \$5,365,327 in CDBG disaster assistance funds obligated for its disaster assistance programs in accordance with requirements. | \$5,365,327 |
| 2016-PH-0001-001-A | 6/30/2016 | Direct the New Orleans, LA, field office to enforce its monitoring findings and require the grantee to provide documentation to support costs totaling \$4,959,911 or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support. | \$4,959,911 |
| 2016-PH-0001-001-D | 6/30/2016 | Direct the Minneapolis, MN, field office to require the grantee to provide documentation to support the \$4,299,963 in unsupported payments identified or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support. | \$4,299,963 |

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| 2016-NY-0001-001-A | 9/12/2016 | We recommend that the Director of the Public Housing Financial Management Division determine whether any of the overpayment of \$3,630,286 was ineligible and take appropriate actions to recoup the ineligible payments. | \$3,630,286 |
| 2017-BO-1001-002-C | 10/12/2016 | Repay to HUD from non-Federal funds the \$2,138,469 in ineligible CDBG-DR funds committed and spent without publishing the required notice of intent and request for release of funds. | \$2,138,469 |
| 2016-NY-1010-001-C | 9/29/2016 | We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to provide documentation to justify \$2,047,444 in unsupported costs. Any costs determined to be ineligible and paid from project funds should be reimbursed by the responsible party to the proper project account from nonproject funds. Any costs determined to be ineligible that were charged but not paid should be removed from the projects' books and accounts. | \$2,047,444 |
| 2016-NY-1010-001-B | 9/29/2016 | We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to reimburse the proper project account from nonproject funds for any of the \$1,812,777 (\$252,823 + \$1,559,954) in ineligible expenses paid with project funds. Those ineligible expenses that were charged but not paid should be removed from the projects' books and accounts. | \$1,812,777 |
| 2016-BO-1003-001-C | 6/28/2016 | Provide documentation to support that \$1,807,359 in NSP funds was spent for reasonable, necessary, and supported costs. Any amount for which adequate support cannot be provided should be repaid to the Treasury from non-Federal funds. | \$1,807,359 |
| 2016-PH-0001-001-E | 6/30/2016 | Direct the Washington, DC, field office to require the grantee to provide documentation to support the \$1,766,778 in unsupported payments identified or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support. | \$1,766,778 |
| 2016-NY-1007-001-F | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the \$1,652,223 in CDBG funds used for developing the 22 affordable townhouses. Any amount determined to be ineligible should be reimbursed to the City's CDBG program line of credit from non-Federal funds. | \$1,652,223 |

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| 2016-FW-1006-001-D | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish supports the cost reasonableness of the grant management contract or repay \$1,534,629 to its CDBG disaster assistance program from non-Federal funds. | \$1,534,629 |
| 2016-NY-1003-001-G | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to reimburse the \$1,500,000 in CDBG funds spent for the delinquent float loan that defaulted in 1998 through one of the options identified in HUD regulations so that it can be closed out as bad debt, thereby making the funds available for use on other eligible activities. | \$1,500,000 |
| 2016-NY-1007-001-I | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to record the mortgages on the five CDBG-assisted properties that were demolished and acquired with CDBG assistance of \$1,475,674, thus ensuring that these properties are administered in compliance with program requirements. | \$1,475,674 |
| 2017-BO-1002-001-A | 10/17/2016 | Provide adequate documentation to support that \$1,448,663 in CDBG-DR funds was spent for supported, necessary and reasonable costs. Any amount for which adequate support cannot be provided should be repaid from non-Federal funds. | \$1,448,663 |
| 2016-AT-1010-001-A | 8/4/2016 | Require the Housing Board to provide support showing that a conflict of interest did not exist between the Mobile Development Enterprises and Superior Masonry or reimburse HUD \$1,241,958 from non-Federal funds. | \$1,241,958 |
| 2016-NY-0001-001-B | 9/12/2016 | We recommend that the Director of the Public Housing Financial Management Division validate the \$1,191,767 in underpayments and determine if any corrections should be made. | \$1,191,767 |
| 2016-NY-1003-001-J | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to support that the \$1,166,000 public facilities and improvements procurement contract price was fair and reasonable and that the sole-source method used was justified. Any costs determined not to be fair and reasonable should be reimbursed from non-Federal funds. | \$1,166,000 |

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| 2016-NY-1007-001-C | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen administrative controls to ensure that future Section 108 income of \$1,162,801 will be recorded in IDIS, thus ensuring that these funds can be used for eligible activities. | \$1,162,801 |
| 2016-PH-0001-001-B | 6/30/2016 | Enforce the Miami, FL, field office's monitoring findings and require the grantee to provide documentation to support costs totaling \$1,161,616 or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support. | \$1,161,616 |
| 2016-AT-1012-001-B | 8/29/2016 | Provide support that \$944,687 (Footnote 2: Emergency funds of more than \$1.1 million drawn between July 1, 2011, and December 31, 2015, were adjusted to consider \$158,800 questioned in recommendation 1C and \$38,164 questioned in recommendation 1D.) in Emergency funds drawn from HUD is reconciled with the accounting records and that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes or reimburse the Emergency programs from non-Federal funds. | \$944,687 |
| 2016-DE-1005-001-B | 9/28/2016 | Require the Authority to provide support to HUD showing that it received the best value in all instances when it incorrectly awarded a contract based on a faxed bid. For any portion the \$918,766 the Authority cannot support, HUD should require the Authority to repay its HOME and NSP programs from non-Federal funds. | \$918,766 |
| 2016-AT-1009-001-B | 8/2/2016 | Require the members to provide support or reimburse HUD's FHA insurance fund \$865,142 for unsupported project disbursements. | \$865,142 |
| 2017-NY-1001-002-C | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to provide supporting documentation that lead-based paint testing was performed, identified hazards were removed, and clearance was achieved for the 41 properties for which homeowners received \$833,199 in CDBG-DR assistance. If supporting documentation is not provided, City officials should repay the \$833,199 from non-Federal funds. | \$833,199 |
| 2016-CH-1004-001-A | 7/28/2016 | Reimburse its program \$707,091 from non-Federal funds (\$645,509 in housing assistance payments and \$61,582 in associated administrative fees) for the inappropriate payments cited in this finding. | \$707,091 |

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| 2016-BO-1003-001-A | 6/28/2016 | Repay to the Treasury from non-Federal funds the \$666,668 in NSP funds spent for ineligible activity costs and funds that had already been paid by another Federal program. | \$660,528 |
| 2016-BO-1002-001-F | 6/27/2016 | Provide support for the proper allocation of the \$650,990 in information technology costs charged to the Capital Fund program. Any amounts that cannot be supported should be repaid from non-Federal funds. | \$650,990 |
| 2017-FO-0003-008-K | 11/15/2016 | Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$384,703 in 27 administrative obligations and \$234,619 in 6 program obligations marked for deobligation as of September 30, 2016. | \$619,322 |
| 2016-CF-1813-001-A | 9/30/2016 | Acknowledge that the attached settlement agreement for \$510,000 represents an amount due HUD. | \$510,000 |
| 2016-PH-1005-001-A | 8/17/2016 | Reimburse its public housing projects \$507,800 from non-Federal funds related to the ineligible duplication of the information technology fee. | \$507,800 |
| 2016-BO-1002-001-K | 6/27/2016 | Provide support showing that the contracts for which \$488,150 (\$216,142 and \$272,008 for legal services and public relations services, respectively) was paid were procured at the most competitive and best price and the costs paid were necessary and reasonable. Any unnecessary or unreasonable costs should be repaid from non-Federal funds to the program(s) that paid the costs. | \$488,150 |
| 2017-NY-1002-001-A | 11/22/2016 | We recommend that the Director of HUD's Office of Public Housing instruct Authority officials to provide documentation showing that the \$474,571 in identified procurements was reasonable or repay any amounts not supported from non-Federal funds. | \$474,571 |
| 2017-BO-1002-001-B | 10/17/2016 | Obtain adequate support to document the reasonableness and necessity of \$472,246 or reprogram the funds to other allowable activities, thus ensuring that the funds will be put to their intended use. | \$472,246 |
| 2016-CH-1006-001-A | 8/23/2016 | Support or reimburse its program \$496,585 from non-Federal funds (\$467,426 + \$444 in housing assistance payments + \$28,715 in administrative fees) for the missing eligibility documentation and unsupported housing assistance payments. | \$467,870 |
| 2017-KC-1001-002-B | 12/16/2016 | Require Majestic Management to provide support that \$462,281 paid for procurements was reasonable or reimburse the appropriate projects for the balance. | \$462,281 |

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| 2016-CH-1007-001-A | 9/28/2016 | Reimburse its program \$497,668 (\$453,995 in housing assistance payments + \$43,673 in associated administrative fees) from non-Federal funds for the inappropriate payments cited in this finding. | \$453,995 |
| 2016-CH-1005-001-A | 8/3/2016 | Support or reimburse its program \$964,365 (\$619,750 + \$344,615) from non-Federal funds for the unsupported procurement and contracting cited in this finding. | \$452,287 |
| 2016-PH-1005-001-B | 8/17/2016 | Provide documentation to show that fees it charged for maintenance services totaling \$4,927,176 were reasonable or reimburse its public housing projects from non-Federal funds for any amount that it cannot support. | \$448,225 |
| 2017-KC-1001-001-B | 12/16/2016 | Provide documentation to support that it paid itself \$447,345 for eligible purposes or reimburse the appropriate projects for the balance. | \$447,345 |
| 2016-NY-1007-001-H | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to record the mortgage on the CDBG-assisted rental property that was rehabilitated or reimburse the \$426,296 from non-Federal funds to the City's CDBG program line of credit, thus ensuring that the funds are put to their intended use. | \$426,296 |
| 2016-SE-1801-001-A | 9/12/2016 | Acknowledge that the attached settlement agreement for \$425,000 represents an amount due HUD. | \$416,145 |
| 2016-NY-1007-002-C | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to record the receipt and expense of \$397,031 in the City's accounting records and correctly classify the amount in IDIS to show the use of the City's CDBG funds for repayment of a guaranteed Section 108 loan, thus ensuring that the funds were put to their intended use. | \$397,031 |
| 2016-FW-1001-001-C | 3/21/2016 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that project 3, to build a bike path along the Mississippi River, met a national objective or repay \$396,836 to its CDBG program from non-Federal funds. | \$396,836 |
| 2016-AT-1006-001-A | 6/17/2016 | Reimburse HUD for \$379,547 in ineligible costs related to activities 831 and 843 from non-Federal funds. | \$379,547 |
| 2016-AT-1006-001-B | 6/17/2016 | Provide supporting documentation or reimburse its program for \$362,723 in unsupported expenditures related to activities 831, 747, and 800 from non-Federal funds. | \$362,723 |

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| 2016-AT-1008-001-A | 7/19/2016 | Support the cost reasonableness of the nine contracts or reimburse \$408,958 to the appropriate Operating Fund, Capital Fund, and Housing Choice Voucher programs from non-Federal funds. | \$352,228 |
| 2016-FW-1001-001-A | 3/21/2016 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that project 1, to recruit and train low-income persons for construction jobs in the Baton Rouge area, met a national objective or repay \$338,176 to its CDBG program from non-Federal funds. | \$338,176 |
| 2016-FW-1001-002-A | 3/21/2016 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to Support the cost reasonableness of the 64 housing rehabilitation contracts or repay \$677,948 to its CDBG program from non-Federal funds. | \$320,911 |
| 2017-BO-1001-001-B | 10/12/2016 | Repay to HUD from non-Federal funds the \$316,850 in payments made for services outside the scope of the seven contracts. | \$316,850 |
| 2016-DE-1005-001-A | 9/28/2016 | Require the Authority to provide support to HUD showing the necessity of drug testing every house and that the Authority received the best value for amounts spent on testing and remediation. For any portion the \$315,166 the Authority cannot support, HUD should require the Authority to repay its HOME and NSP programs from non-Federal funds. | \$315,166 |
| 2016-PH-1009-001-C | 9/30/2016 | Provide documentation to show that \$2,377,970 disbursed for other direct costs was supported and was for prices that were fair and reasonable or repay HUD from non-Federal funds any amount that it cannot support (excluding any amount repaid as a result of recommendation 1B). | \$303,004 |
| 2016-AT-1006-001-C | 6/17/2016 | Recapture the remaining balance of \$300,278 allocated to the stalled Barclay Apartment activity 843. | \$300,278 |
| 2016-NY-1006-002-C | 3/29/2016 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to immediately recapture more than \$300,000 in CDBG-DR funds disbursed to 35 businesses that was subject to full or partial recapture, thus ensuring that these funds will be put to their intended use. | \$300,000 |
| 2016-LA-1008-001-A | 8/26/2016 | Stop the practice of disbursing the monthly social service fee to the general partner and reimburse the project for \$300,000 in ineligible social service fees from non-Project funds. | \$300,000 |

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| 2016-PH-1006-001-A | 8/31/2016 | Provide documentation to support program accomplishment data related to disbursements totaling \$292,611 or repay HUD from non-Federal funds for any amount that it cannot support. | \$292,611 |
| 2016-NY-1003-001-C | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to justify the \$291,236 in unsupported costs related to disbursements made to the City's public services subrecipient. Any costs determined to be inadequately supported should be reimbursed from non-Federal funds. | \$291,236 |
| 2016-LA-1007-001-A | 8/17/2016 | Obtain written agreements and support the eligibility of \$284,649 in unsupported costs or repay the program using non-Federal funds. | \$284,649 |
| 2016-NY-1006-001-A | 3/29/2016 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to reimburse the line of credit for \$272,459 in CDBG-DR funds disbursed to four businesses for ineligible costs from non-Federal funds. | \$272,459 |
| 2016-BO-1003-001-G | 6/28/2016 | Provide a plan for the completion within acceptable timeframes of the five unfinished properties or cancel the activities and deobligate and reprogram the \$254,183 in funds to other allowable activities, thus ensuring that the funds will be put to their intended use. | \$254,183 |
| 2016-PH-1009-001-D | 9/30/2016 | Provide documentation to support \$516,560 disbursed for wages and salaries charged to its programs by its contractor's employees or repay HUD from non-Federal funds any amount that it cannot support. | \$244,612 |
| 2017-KC-1001-002-A | 12/16/2016 | Require Majestic Management to reimburse the appropriate projects their portion of \$231,091 for work not completed or overbilled. | \$231,091 |
| 2016-AT-1007-001-A | 6/22/2016 | Provide supporting documentation or reimburse its program for \$227,587 in unsupported expenditures from non-Federal funds. | \$227,587 |
| 2016-NY-1002-001-A | 1/7/2016 | We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to adequately support that \$70,538 disbursed and \$150,000 obligated were for eligible costs. Any costs determined to be ineligible should be reimbursed from non-Federal funds. | \$220,538 |
| 2016-SE-1002-002-A | 6/23/2016 | Provide cost justifications for the six service contracts by obtaining written cost estimates from at least three contractors for each contract and reimburse the property's operating account from non-project funds up to \$219,309 for any amounts that are unreasonable. | \$219,309 |

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| 2016-BO-1003-001-L | 6/28/2016 | Provide support showing that \$212,496 in program funds was remitted to the State and reallocated to eligible NSP activities and that any additional program income owed by the developer has been remitted. | \$212,496 |
| 2016-AT-1012-001-C | 8/29/2016 | Reimburse \$189,227 to the Emergency programs from non-Federal funds for ineligible charges made to the programs. | \$189,227 |
| 2017-NY-1001-002-B | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to document the negative lead test results in CMS for one home and the removal of identified lead hazards and lead clearance reports for four homes, thus ensuring that \$182,660 in CDBG-DR assistance was disbursed for lead-safe homes. If the negative test results are not documented, City officials should repay the \$182,660 from non-Federal funds. | \$182,660 |
| 2016-AT-1009-001-A | 8/2/2016 | Require the members to reimburse HUD's FHA insurance fund \$181,020 for the ineligible distributions to the members. | \$181,020 |
| 2016-AT-1013-003-A | 9/13/2016 | Reimburse its program \$153,593 from non-Federal funds for the \$129,558 in housing assistance payments made and \$24,035 in administrative fees received for the payments made to Brick Capital Community Development Corporation on the expired contract. | \$153,593 |
| 2016-NY-1003-001-A | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to reimburse from non-Federal funds \$153,279 spent on ineligible costs for duplicate and preaward costs of an economic development loan (\$99,616), non-Federal City salary costs (\$46,324), and duplicate subrecipient costs (\$7,339). | \$153,279 |
| 2016-NY-1006-001-B | 3/29/2016 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation to justify \$152,703 in CDBG-DR funds disbursed to six businesses. If any amount cannot be adequately supported, it should be reimbursed from non-Federal funds to the State's line of credit. | \$152,703 |

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| 2016-NY-1007-001-E | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support whether \$148,000 in CDBG program income was generated from the disposition of real properties acquired with CDBG funds so that HUD can determine eligibility. Any recognized program income should be reimbursed to the City's local bank account and recorded in IDIS, thus ensuring that these funds can be put to better use. | \$148,000 |
| 2016-SE-1004-001-A | 9/12/2016 | Provide support for the \$132,759 in assistance that was based on the missing tenant files and reimburse HUD for the amount that remains unsupported. | \$132,759 |
| 2016-BO-1003-001-D | 6/28/2016 | Provide documentation that \$123,108 in NSP funds paid to two developers for administrative expenses was supported and that work performed was completed in accordance with their contracts. Any amount for which adequate support cannot be provided should be repaid to the Treasury from non-Federal funds. | \$123,108 |
| 2016-NY-0001-001-F | 9/12/2016 | We recommend that the Director of the Public Housing Financial Management Division recapture the overpayment of \$116,218 disbursed for the units, which exceeded the PHAs' Faircloth limit. | \$116,218 |
| 2016-NY-1002-001-D | 1/7/2016 | We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to spend program income of \$113,733 on eligible CDBG activities before drawing down additional CDBG entitlement funds, thus ensuring that these funds are put to better use. | \$113,733 |
| 2016-SE-1002-003-A | 6/23/2016 | Provide supporting documents for the \$112,064 in unsupported disbursements and repay the project operating account from non-project funds for any amounts that remain unsupported. | \$112,064 |
| 2016-PH-1006-001-B | 8/31/2016 | Provide documentation to support salary and fringe benefit costs totaling \$109,248 or repay HUD from non-Federal funds for any amount that it cannot support. | \$109,248 |
| 2016-AT-1007-001-B | 6/22/2016 | Reimburse its line of credit for \$108,563 in ineligible costs from non-Federal funds. | \$108,563 |
| 2016-AT-1005-001-A | 5/10/2016 | Reimburse the program \$108,390 from non-Federal funds for housing assistance payments (\$100,214) and administrative fees received (\$8,176) for the 40 units that materially failed to meet HUD's and its own housing quality standards. | \$108,390 |

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| 2016-SE-1001-001-C | 3/9/2016 | Perform all past-due reexaminations and determine the correct amount of housing assistance due to Homewood Terrace since April 1, 2015, for the 22 members who did not receive timely reexaminations and adjust the next request for assistance to account for these corrections. By implementing this recommendation, \$105,324 in housing assistance payments will be better used in the next year by providing the correct amount of assistance to families. | \$105,324 |
| 2016-DE-1005-002-A | 9/28/2016 | Require the Authority to provide support justifying the reasonableness and necessity of all travel to conferences and trainings over the 31-month period reviewed. For any portion of the \$102,563 in travel costs that HUD determines to be unreasonable, HUD should require the Authority to repay its HOME and NSP programs with non-Federal funds. | \$102,563 |
| 2017-NY-1001-001-D | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to reimburse \$101,398 in additional grants owed to the 11 homeowners whose grant amounts should have been materially increased as a result of recalculated duplication of benefits. | \$101,398 |
| 2016-SE-1002-001-A | 6/23/2016 | Reimburse the project \$101,282 from non-project funds (\$4,706 for unauthorized distributions and \$96,576 for unauthorized repayments of loan advances) and if necessary, make prior-period adjustments to the financial statements to disclose the information in accordance with generally accepted accounting principles. | \$101,282 |
| 2016-NY-1007-002-B | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse the City's CDBG program line of credit for \$100,982, which was used to pay costs that had been paid with CDBG program income, thus ensuring that these funds can be used for eligible activities. | \$100,982 |
| 2016-BO-1002-001-C | 6/27/2016 | Repay the programs from non-Federal funds the \$97,330 spent for the unallowable costs of scanning and storing records, accounting and financial software licenses, and iPads. | \$97,330 |
| 2016-CF-1810-001-A | 9/29/2016 | Acknowledge that the attached settlement agreement for \$91,377 represents an amount due HUD. | \$91,377 |
| 2017-FO-0003-008-H | 11/15/2016 | Deobligate the \$83,501 in 124 administrative obligations marked for deobligation during the departmentwide open obligations review. | \$83,501 |

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| 2016-LA-1008-001-B | 8/26/2016 | Reimburse the project \$92,962 from non-Project funds for ineligible consulting fees (\$74,784) and supervising fees (\$18,178). | \$74,784 |
| 2016-AT-1013-001-A | 9/13/2016 | Reimburse its program \$74,210 from non-Federal funds for the \$65,430 in housing assistance payments and \$8,780 in administrative fees received for the 37 units that failed to meet HUD's housing quality standards. | \$74,210 |
| 2016-CH-1006-002-A | 8/23/2016 | Take the appropriate actions to resolve the income discrepancies and pursue collection from the applicable households or reimburse its program \$75,619 (\$66,236 in housing assistance payments + \$9,383 in administrative fees) from non-Federal funds for the overpayment of housing assistance cited in this finding. | \$66,236 |
| 2016-BO-1002-001-J | 6/27/2016 | Provide documentation for the \$61,804 in unaccounted for inventory. If the items cannot be accounted for, repayment should be made to the Authority's low-rent program from non-Federal funds. | \$61,804 |
| 2016-AT-1009-001-C | 8/2/2016 | Require the members to reimburse HUD's FHA insurance fund \$53,885 for the ineligible project disbursements. | \$53,885 |
| 2016-CH-1006-001-F | 8/23/2016 | Reimburse its program \$63,542 from non-Federal funds (\$51,536 in housing assistance overpayments + \$9,236 + \$2,770 in associated administrative fees) for the inappropriate payments. | \$51,536 |
| 2017-KC-1001-003-B | 12/16/2016 | Provide documentation to support that \$48,891 was spent for eligible purposes or reimburse the appropriate projects for the balance. | \$48,891 |
| 2016-LA-1007-002-A | 8/17/2016 | Repay the program for \$48,611 in ineligible costs using non-Federal funds. | \$48,611 |
| 2016-LA-1007-001-B | 8/17/2016 | Revise or reclassify the national objective for the \$38,165 in questioned costs used for the solar panel project or repay the program using non-Federal funds. | \$38,165 |
| 2016-AT-1012-001-D | 8/29/2016 | Submit supporting documentation showing the eligibility, reasonableness, and allocability of \$38,164 charged to the Emergency programs for unsupported drawdowns and equipment cost allocations or reimburse the programs from non-Federal funds. | \$38,164 |
| 2016-FW-1006-001-G | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish provides documentation detailing the number of hours worked for each disaster assistance program or repay \$37,450 to its CDBG disaster assistance program from non-Federal funds. | \$37,450 |

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| 2016-SE-1004-001-C | 9/12/2016 | Provide support for the \$35,890 in assistance that was based on the unperformed or missing annual recertifications and reimburse HUD for the amount that remains unsupported. | \$35,890 |
| 2017-NY-1001-001-C | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to repay the Program from non-Federal funds \$32,107 in overpaid grants to homeowners whose grant amounts (1) were not revised to show recalculated duplication of benefits and (2) exceeded the Program's 60 percent reimbursement rate. | \$32,107 |
| 2016-NY-1007-001-P | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the income eligibility of the homeowner who received \$30,600 in CDBG funds related to the rebate program. If documentation cannot be provided, the City's CDBG program line of credit should be reimbursed \$30,600 from non-Federal funds. | \$30,600 |
| 2016-BO-1003-001-B | 6/28/2016 | Justify the reasonableness of or repay to the Treasury from non-Federal funds the \$29,106 in NSP funds spent for unreasonable activity costs. | \$29,106 |
| 2017-NY-1001-002-E | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to reconcile the discrepancy in the lead test results. If it is determined that the home tested positive for a lead-based paint hazard, City officials should provide supporting documentation showing that the hazard has been removed and the home has achieved clearance, thus ensuring that \$29,019 in CDBG-DR assistance was disbursed for a lead-safe home. If the lead test results are not reconciled and the lead safety of the home is not documented, City officials should repay the \$29,019 from non-Federal funds. | \$29,019 |
| 2016-AT-1014-001-A | 9/30/2016 | Reimburse its program \$28,199 (\$19,771 + \$7,793 + \$635) from non-Federal funds for the overpayment of housing assistance and ineligible administrative fees it received for the deficiencies cited in this report. | \$28,199 |
| 2017-FW-1001-001-B | 12/12/2016 | We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to support or repay its Capital Fund program from non-Federal funds \$28,000 for work completed without a valid contract. | \$28,000 |
| 2017-BO-1001-002-F | 10/12/2016 | Support or repay to HUD from non-Federal funds \$32,398 in duplicative assistance provided to program applicants. | \$26,107 |

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| 2016-PH-1803-001-A | 9/9/2016 | Acknowledge that the attached judgment and repayment agreement for \$24,500 represents an amount due HUD. | \$24,000 |
| 2016-AT-1013-002-A | 9/13/2016 | Reimburse its program \$22,967 from non-Federal funds for the \$20,111 in housing assistance payments and \$2,856 in administrative fees received for the 51 ineligible housing assistance payments missing housing assistance payments contracts. | \$22,967 |
| 2016-NY-1007-001-Q | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide a registered mortgage for the homeowner property assisted with \$21,195 in CDBG funds. If a registered mortgage cannot be provided, the City's CDBG program line of credit should be reimbursed \$21,195 from non-Federal funds. | \$21,195 |
| 2016-CH-1006-001-I | 8/23/2016 | Pursue collection from the applicable households or reimburse its program \$18,718 from non-Federal funds for the overpayment of housing assistance due to unreported or underreported income. | \$18,718 |
| 2017-KC-1001-001-A | 12/16/2016 | Provide support showing that \$17,414 in management fees charged to the projects using a budgeted amount represented actual amounts or repay the difference to each affected project. | \$17,414 |
| 2016-LA-1007-001-C | 8/17/2016 | Support the eligibility of \$11,960 in unsupported costs or repay the program using non-Federal funds. | \$11,960 |
| 2016-AT-1009-001-D | 8/2/2016 | Require the members to reimburse HUD's FHA insurance fund \$11,587 for the unreasonable nonsufficient funds and overdraft charges. | \$11,587 |
| 2017-KC-1001-003-A | 12/16/2016 | Reimburse the appropriate projects their portion of \$11,184 that it charged for ineligible items. | \$11,184 |
| 2016-NY-1007-001-R | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse \$9,730 from non-Federal funds to the City's CDBG program line of credit for the ineligible homeowner rehabilitation assistance provided that exceeded the subsidy limit. | \$9,730 |
| 2016-AT-1008-001-B | 7/19/2016 | Reimburse \$7,851 spent on ineligible expenses to the appropriate Operating Fund and Housing Choice Voucher programs from non-Federal funds. | \$7,851 |
| 2016-SE-1002-003-C | 6/23/2016 | Provide support showing that the project was entitled to the \$7,378 from the security deposit account or reimburse the security deposit account from the operating account for any amounts to which the project was not entitled. | \$7,378 |

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| 2016-SE-1003-001-A | 9/12/2016 | Provide support for the \$6,804 in housing assistance that was based on the unverified income and reimburse HUD any amount that remains unsupported. | \$6,804 |
| 2016-SE-1001-001-B | 3/9/2016 | Repay HUD from non-Federal funds the \$5,928 in ineligible housing assistance received after April 1, 2015, that was based on past-due annual reexaminations. | \$5,928 |
| 2016-DE-1005-002-B | 9/28/2016 | Require the Authority to provide support for the unreasonable amount of hotel costs above the local per diem rate. For any portion of the \$22,083 in unreasonable costs (\$16,386 of which is included in costs identified in recommendation 2A) that the Authority cannot support, HUD should require the Authority to repay its HOME and NSP programs with non-Federal funds. | \$5,697 |
| 2017-BO-1001-002-E | 10/12/2016 | Repay HUD from non-Federal funds \$5,056 in ineligible duplicative assistance provided to program applicants. | \$5,056 |
| 2016-PH-0001-001-F | 6/30/2016 | Direct the Washington, DC, field office to require the grantee to repay its program \$4,214 from non-Federal funds for the ineligible costs associated with activity 1515. | \$4,214 |
| 2016-AT-1008-001-C | 7/19/2016 | Provide adequate support for disbursements or reimburse \$3,588 to the appropriate Operating Fund and Housing Choice Voucher programs from non-Federal funds. | \$3,588 |
| 2016-PH-1006-001-D | 8/31/2016 | Repay HUD \$3,400 from non-Federal funds for the ineligible payments made to the public housing resident. | \$3,400 |
| 2016-AT-1013-002-B | 9/13/2016 | Support or reimburse its program \$3,092 from non-Federal funds for the \$2,756 in housing assistance payments and \$336 in administrative fees received for the six unsupported housing assistance payments missing deeds, utility allowance determinations, and inspection reports. | \$3,092 |
| 2016-SE-1001-001-D | 3/9/2016 | For the member whose October 1, 2015, reexamination relied on unverified income information, determine the appropriate housing assistance payment amount for that reexamination date by verifying and supporting the member's income at that time, reimburse HUD up to \$3,087 for any amount that remains unsupported, and adjust the next request for assistance to account for the appropriate amount. | \$3,087 |

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| 2016-NY-1002-001-C | 1/7/2016 | We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to reprogram unexpended funds of \$2,516 on a subgrantee agreement that expired June 30, 2015, for use by other eligible CDBG activities so that these funds are put to better use. | \$2,516 |
| 2016-DE-1005-002-C | 9/28/2016 | Require the Authority to provide support justifying the necessity of the weekend travel that occurred. For any portion of the \$2,134 in weekend travel costs that HUD determines to be unsupported, HUD should require the Authority to repay its HOME and NSP programs with non-Federal funds. | \$2,134 |
| 2016-PH-1009-001-E | 9/30/2016 | Provide documentation to support \$11,268 disbursed for travel or repay HUD from non-Federal funds any amount that it cannot support. | \$1,838 |
| 2016-SE-1003-001-C | 9/12/2016 | Reimburse the three tenants who overpaid rent by \$714. If HUD agrees to reimburse Solace for the \$714 in underpaid assistance, Solace could use these funds to reimburse the tenants. | \$714 |
| 2016-SE-1003-002-A | 9/12/2016 | Require Solace to reimburse HUD the \$584 it paid in post-move-out assistance for four tenants. | \$584 |
| 2016-SE-1003-001-B | 9/12/2016 | Reimburse HUD the \$320 in overcharged housing assistance. | \$320 |
| 2016-SE-1004-001-B | 9/12/2016 | Provide support for the \$248 in assistance that was based on the unsupported hardship exemptions and reimburse HUD for the amount that remains unsupported. | \$248 |
| 2016-NY-1007-001-S | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse \$83 from non-Federal funds to the City's CDBG program line of credit for disbursements made for the two contracts exceeding 10 percent of the cost estimate. | \$83 |
| 2016-NY-1002-001-B | 1/7/2016 | We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen monitoring procedures for CDBG-funded subgrantees to ensure compliance with program requirements. | \$0 |
| 2016-NY-1002-001-E | 1/7/2016 | We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to implement procedures to ensure that program income received by subgrantees is properly reported in HUD's integrated Disbursement and Information System and spent before funds are drawn down from the U.S. Treasury. | \$0 |

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| 2016-NY-1002-001-F | 1/7/2016 | We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen subgrant procedures to ensure that all required documents are received, explanations are obtained when prior performance does not meet goals, and subgrants are executed in a timely manner. | \$0 |
| 2016-NY-1003-001-B | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen disbursement controls to ensure that CDBG funds are drawn down to reimburse only eligible costs. | \$0 |
| 2016-NY-1003-001-D | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen procedures to ensure that all costs claimed for CDBG reimbursement are adequately supported by documentation before funds are disbursed. | \$0 |
| 2016-NY-1003-001-F | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen controls to ensure compliance with Section 108 contract provisions and regulations requiring disbursement of funds in a timely manner after drawdown. | \$0 |
| 2016-NY-1003-001-H | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to implement procedures to ensure that any future CDBG float-funded activities are administered in accordance with HUD regulations requiring that the annual action plan identify the float-funded activity and a commitment to undertake one of the options listed in the regulations if the funds are unable to be repaid within the required timeframe. | \$0 |
| 2016-NY-1003-001-I | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to develop and implement procedures to ensure that the City's liens related to HUD-funded loans are not released without repayment or evidence of due diligence to address delinquent, outstanding loans. | \$0 |

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| 2016-NY-1003-001-K | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to implement procedures to ensure that all HUD-funded procurement is performed in accordance with regulations at 24 CFR 85.36, which require that sealed bid procurements be adequately advertised and involve at least two bids and that independent estimates be documented before bids or proposals are received. | \$0 |
| 2016-NY-1003-001-L | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen procedures over subrecipient monitoring to ensure that onsite visits are conducted for all CDBG subrecipients annually as specified in the agreements and that monitoring efforts are adequately tracked. | \$0 |
| 2016-NY-1003-001-M | 2/5/2016 | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to request CDBG program training from the HUD Office of Community Planning and Development field office relating to Section 108 and float loan administration, drawdown and disbursement of funds in a timely manner, and federal procurement regulations. | \$0 |
| 2016-NY-1801-001-B | 2/11/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to collect and test lead dust samples from the floors and window sills of the 27 homeowner units that received CDBG funds in program years 2012 and 2013 to ensure that the lead dust does not exceed the allowable lead dust standards. If the tests reveal the existence of excessive lead dust, City officials need to reduce the lead dust to the allowable limit, or reimburse the City's CDBG line of credit from non-Federal funds for disbursements previously made to repair those 27 units. | \$0 |
| 2016-CH-0001-001-C | 2/26/2016 | Amend the declaration of trust forms and instructions to (1) include a second identifier for each property, such as physical addresses, so that HUD may verify the effectiveness of the declaration of trust with the information maintained in its systems; (2) allow for the declaration of trust to terminate only upon release from HUD; and (3) reflect the actual preparation process used. | \$0 |
| 2016-SE-1001-001-A | 3/9/2016 | Hire, train and maintain sufficient staff to adequately perform its housing assistance payment functions. | \$0 |

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| 2016-NY-1006-002-A | 3/29/2016 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to strengthen administrative controls to ensure that any ineligibility determination is immediately followed by the next level of management for further action and the current status in the IntelliGrants system is accurate. | \$0 |
| 2016-NY-1006-002-B | 3/29/2016 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to incorporate and implement recapture policies and procedures to ensure that funds disbursed for ineligible businesses and costs are promptly recovered. | \$0 |
| 2016-NY-1007-001-G | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen administrative controls over record keeping to ensure that documentation is maintained to support the eligibility of costs paid with CDBG funds. | \$0 |
| 2016-NY-1007-001-J | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation, such as proof of advertising, bids received, bid analysis reports, cost estimates, contracts, and other applicable records, to support compliance with Federal procurement regulations in the awarding of the five contracts. | \$0 |
| 2016-NY-1007-001-K | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support compliance with Federal procurement regulations when contracts were awarded to the three single bidders. | \$0 |
| 2016-NY-1007-001-L | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the eligibility of the three tenants occupying low- to moderate-income housing units at a residential property assisted with CDBG funds. | \$0 |
| 2016-NY-1007-001-M | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the review of the remaining 30 tenants' eligibility to occupy low- and moderate-income housing units. | \$0 |

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| 2016-NY-1007-001-N | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support that those laborers employed by the four contractors are compensated in accordance with Davis-Bacon wage rates. If documentation cannot be provided, the City's line of credit should be reimbursed from non-Federal funds for disbursements made to the four contractors. | \$0 |
| 2016-NY-1007-001-O | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen administrative controls over the City's CDBG program to ensure compliance with program income and procurement requirements. | \$0 |
| 2016-NY-1007-001-T | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support compliance with Federal procurement regulations when a winning bidder was allowed to submit two bids with different prices for a single contract. If documentation cannot be provided, the City's line of credit should be reimbursed from non-Federal funds for disbursements made to the contractor. | \$0 |
| 2016-NY-1007-001-U | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation, such as a New Jersey State business registration, liability insurance, licenses, and other documentation, to support the eligibility of the three contractors awarded HORP contracts in program years 2012 and 2013. | \$0 |
| 2016-NY-1007-001-W | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide training to City staff responsible for administering the City's CDBG program to strengthen the staff's awareness of CDBG program requirements. | \$0 |
| 2016-NY-1007-002-A | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen financial controls over cash flow to ensure that the time between making and spending LOCCS drawdowns is minimized. | \$0 |
| 2016-NY-1007-002-F | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide training to City staff responsible for reporting in IDIS and making drawdowns from LOCCS, thus ensuring compliance with CDBG program requirements. | \$0 |

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| 2016-NY-1007-002-G | 3/30/2016 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen financial controls to ensure that LOCCS drawdowns are charged to the correct IDIS activities and traceable to the City's accounting records. | \$0 |
| 2016-LA-1004-001-E | 4/28/2016 | Submit annually to HUD for the next 3 years, a list of all procurement contracts over \$10,000 (whether ongoing or recently procured contracts) listing the vendor name, contract service description or items purchased, and contract amount. HUD will perform a review and evaluation of selected contracts. | \$0 |
| 2016-LA-1004-001-F | 4/28/2016 | Submit to HUD, on an annual basis, for the next 3 years, the Authority's last 12-month vendor payment history. | \$0 |
| 2016-FO-0005-001-C | 5/13/2016 | Consider stratifying the population of RHAP tenant cases between income-based and non-income based rents going forward in determining the population of cases for the QC study and determine whether it is appropriate to include only the income-based tenants in the population. | \$0 |
| 2016-FO-0005-002-A | 5/13/2016 | Develop, document, and implement formal policies and procedures to ensure that (1) all programs or activities that expend \$1 million or more annually for each program office identified are included in either the program office's payment recapture audit plan or provide a justification and analysis showing why a payment recapture audit would not be cost effective for that program or activity and (2) justifications and analyses showing why a payment recapture audit would not be cost effective are maintained and adequately described in the AFR, in accordance with OMB Circular A-123, appendix C. | \$0 |
| 2016-FO-0005-002-B | 5/13/2016 | Revisit the existing recovery audit plan and update it as needed to ensure that all programs and activities that expended more than \$1 million annually were included in the recovery audit plan or excluded from the recovery audit plan and maintain the corresponding cost-benefit analyses supporting their exclusion. | \$0 |
| 2016-FO-0005-002-C | 5/13/2016 | Resubmit the justifications for why a payment recapture audit would not be cost-effective for each program that expended over \$1 million or more to OMB and OIG for programs that were not already identified under a separate recovery audit plan. | \$0 |

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| 2016-FO-0005-004-A | 5/13/2016 | Amend the checklist to ensure that the description of corrective actions in the AFR include an explanation of how the corrective actions address the root causes reported in table 2 and all required timelines. | \$0 |
| 2016-FO-0005-004-B | 5/13/2016 | Establish and implement procedures to ensure that the required information specified in the checklist is adequately and specifically addressed and is included in the published AFR. | \$0 |
| 2016-FO-0005-004-C | 5/13/2016 | Establish and implement a process to identify high-dollar overpayments and report them quarterly to OMB and us or submit a written request to OMB for an alternative reporting structure. | \$0 |
| 2016-AT-0001-001-A | 5/20/2016 | Revise its memorandum of understanding with the Office of Risk Management and Assessment to ensure that loans approved by the Office of Multifamily Production are reviewed for compliance with MAP underwriting requirements. | \$0 |
| 2016-AT-0001-001-B | 5/20/2016 | Coordinate with the Office of Risk Management and Assessment to conduct compliance reviews of loans approved by the Office of Multifamily Production that have not been completed since October 2014. | \$0 |
| 2016-AT-0001-002-E | 5/20/2016 | Formalize a detailed training program process to ensure that new employees hired after the multifamily transformation is complete are familiar with the Single Underwriter model. | \$0 |
| 2016-LA-1006-001-N | 6/3/2016 | Work with HUD headquarters on corrective actions to improve the Authority's control and accountability regarding its finances and operations including but not limited to HUD receivership and/or separating the Authority's finances from those of the City. | \$0 |
| 2016-AT-1006-001-D | 6/17/2016 | Continue to monitor the City to ensure it is effectively implementing its revised controls and processes throughout its HOME program. | \$0 |
| 2016-AT-1007-001-C | 6/22/2016 | Confirm that the City has implemented its revised written policies and procedures throughout its CDBG program. | \$0 |
| 2016-SE-1002-002-B | 6/23/2016 | Obtain training to ensure that it properly implements HUD rules and regulations regarding procurement. | \$0 |
| 2016-SE-1002-005-E | 6/23/2016 | Reperform its operating account bank reconciliations, beginning with the October 2012 statements, to reflect the accurate balance in its accounting system. | \$0 |

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| 2016-PH-0001-001-C | 6/30/2016 | Develop and implement controls to ensure that it expeditiously takes action to enforce grantee compliance with monitoring findings or pursue one of the established remedies for noncompliance. | \$0 |
| 2016-PH-0001-001-G | 6/30/2016 | Direct field offices to include property acquisition and disposition activities as an area of special emphasis when assessing grantee risk and establishing their monitoring plans and grantee monitoring strategies. | \$0 |
| 2016-AT-1009-001-E | 8/2/2016 | Pursue double damages remedies against the responsible parties for the ineligible, unreasonable, and the applicable portion of the unsupported disbursements that was used in violation of the project's regulatory agreement. | \$0 |
| 2016-CH-1005-001-B | 8/3/2016 | Update its expected energy savings – the total contract amount to include change orders – and provide supporting documentation to HUD for approval to ensure that the remaining contract amount is appropriately approved. | \$0 |
| 2016-AT-1010-001-C | 8/4/2016 | Require the Housing Board to work with HUD to ensure that it meets the conditions of its RAD approval to ensure that the Housing Board's units are made available for eligible families. | \$0 |
| 2016-LA-1007-001-D | 8/17/2016 | Establish and implement program-specific written policies and procedures to ensure that all program expenses and projects comply with program rules and requirements. | \$0 |
| 2016-LA-1007-001-E | 8/17/2016 | Provide training to program staff on program rules and requirements. | \$0 |
| 2016-LA-1007-002-B | 8/17/2016 | Terminate the contract with the subrecipient and stop all remaining payments for the project. | \$0 |
| 2016-LA-1007-002-C | 8/17/2016 | Establish and implement written policies and procedures and monitor its subrecipients to minimize any future instances of potential conflicts of interest that violate program rules and requirements, agreements, and the City's own procurement policies and procedures. | \$0 |
| 2016-FO-0802-001-B | 8/26/2016 | Prepare and execute a plan to resolve errors already identified in programmatic expenditure information transferred to USASpending.gov before full implementation and ensure that similar types of errors are timely identified and promptly resolved prior to implementation. | \$0 |
| 2016-LA-1008-001-F | 8/26/2016 | Implement additional written controls to ensure that management and ownership follow the project's policies and procedures, the regulatory agreement, and HUD program requirements. | \$0 |

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| 2016-LA-1009-001-E | 8/26/2016 | Review all current CDBG-funded projects, open CDBG projects, and projects subject to CDBG use restrictions for unreported program income. If the City and HUD determine that there was unreported program income for the audit period or CDBG use restriction period, the City should report the program income to HUD and record receipt of the CDBG program income in the Integrated Disbursement and Information System. | \$0 |
| 2016-AT-1012-001-A | 8/29/2016 | Complete the implementation of the new accounting system and ensure it tracks program funds to a level that supports compliance with HUD requirements. | \$0 |
| 2016-FW-1006-001-B | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish obtains additional documentation to support eligibility for the 28 program participant files that did not have adequate documentation to support program eligibility or amend the eligibility determination. | \$0 |
| 2016-FW-1006-001-C | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish reviews the remaining 293 program participant files for its homeowner rehabilitation, housing elevation, home-buyer assistance, and small rental rehabilitation programs to ensure that documentation complies with HUD and program requirements and to support the eligibility determinations. | \$0 |
| 2016-FW-1006-001-E | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to provide assistance to the Parish regarding procurement requirements to ensure compliance with requirements for future procurement activities related to CDBG disaster assistance contracts. | \$0 |
| 2016-FW-1006-001-F | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to review and evaluate the Parish's procurement policy to ensure compliance with 24 CFR 85.36 requirements and that the Parish amends its procurement policy to include clear language requiring that its staff perform independent cost estimates before receiving bids or proposals for every procurement. | \$0 |

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| 2016-FW-1006-001-H | 8/31/2016 | We recommend that the Director of HUD's Office of Block Grant Assistance require the State to review the Parish's written financial management policy for compliance with HUD and program requirements and ensure that the Parish amends its policy to incorporate requirements to comply with State policy when applicable. | \$0 |
| 2016-DP-0003-002-C | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-003-K | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-003-L | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-003-N | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-003-O | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-003-P | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-003-Q | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-003-R | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-004-B | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-004-D | 8/31/2016 | Not released to public. | \$0 |
| 2016-DP-0003-004-E | 8/31/2016 | Not released to public. | \$0 |
| 2016-SE-1004-001-D | 9/12/2016 | Conduct periodic reviews of tenant files to ensure that its manager or management agent maintains the tenant files, completes the required annual recertifications, and adequately supports hardship exemptions in accordance with HUD requirements. | \$0 |
| 2016-SE-1003-001-D | 9/12/2016 | Recalculate the housing assistance charged for the 35 units not sampled during our audit, reimburse HUD for any overcharged assistance amounts, provide support for any unsupported amounts, and reimburse tenants for any overcharged rents. | \$0 |
| 2016-SE-1003-001-E | 9/12/2016 | Conduct periodic reviews of tenant files to ensure that its manager correctly calculates the housing assistance payments and adequately documents completion of the required annual recertifications. | \$0 |
| 2016-SE-1003-002-B | 9/12/2016 | Provide technical assistance to ensure that Solace's manager understands the requirements in the Monthly Activity Transmission Guide, paragraph 7-12(E), and review Solace's tenant files 1 year later to determine whether this requirement is understood and being followed. | \$0 |

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| 2016-SE-1003-002-C | 9/12/2016 | Require Solace to review the 49 tenant files not sampled during our audit, determine whether HUD paid additional housing assistance for tenants after they had moved out, and have Solace reimburse HUD for any additional post-move-out assistance it paid. | \$0 |
| 2016-SE-1003-002-D | 9/12/2016 | Require Solace to conduct periodic reviews of tenant files to ensure that its manager does not request assistance from HUD for tenants after they have moved out. | \$0 |
| 2016-DP-0004-001-A | 9/20/2016 | Not released to public. | \$0 |
| 2016-DP-0004-001-E | 9/20/2016 | Not released to public. | \$0 |
| 2016-DE-1005-001-C | 9/28/2016 | Require the Authority to develop and implement detailed policies and procedures for the procurement process regarding inspections, competitive bidding, and sealed bids. HUD should ensure that these procedures include adequate separation of duties. | \$0 |
| 2016-DE-1005-001-D | 9/28/2016 | Require the Authority to develop and implement an official drug testing and remediation policy. This policy should include procurement of any goods and services related to the testing and mitigation and a determination of when drug testing is needed. | \$0 |
| 2016-DE-1005-002-D | 9/28/2016 | Require the Authority to develop and implement a travel policy that reflects Federal travel regulations and guidelines when using Federal funds for travel purposes. | \$0 |
| 2016-DE-1005-002-E | 9/28/2016 | Require the Authority to develop and implement a policy that requires more oversight of the approval of travel authorizations and travel vouchers. | \$0 |
| 2016-PH-0005-001-B | 9/29/2016 | For each State grantee that did not meet the stated requirements to demonstrate that its procurement process was proficient, review procurement files for contracts that were paid with funds provided under the Disaster Relief Act and if the procurement did not comply with Federal procurement requirements, require the grantees to repay HUD from non-Federal funds for any amounts that (1) they cannot support or (2) were not fair and reasonable. | \$0 |
| 2016-PH-0005-001-C | 9/29/2016 | Continue to improve the guidance that it provides to grantees to ensure that future grantee certifications are accurate and supported. | \$0 |

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| 2016-PH-0005-001-D | 9/29/2016 | Continue to improve its controls to ensure that its staff adequately understands and reviews future grantee certifications to ensure that they are accurate and supported before certifying that grantees have a proficient procurement process. | \$0 |
| 2016-PH-0005-001-E | 9/29/2016 | Increase monitoring of State grantees that selected the equivalency option. | \$0 |
| 2016-NY-1010-001-A | 9/29/2016 | We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to develop an adequate liquidation plan related to the two mortgages assigned to HUD. | \$0 |
| 2016-NY-1010-001-D | 9/29/2016 | We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to submit an acceptable change in operator to protect HUD's interest in the properties. | \$0 |
| 2016-NY-1010-001-E | 9/29/2016 | We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to seek HUD's approval before repaying loan advances to affiliated companies. | \$0 |
| 2016-NY-1010-001-F | 9/29/2016 | We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to strengthen controls to provide greater assurance that disbursements for project expenses comply with the regulatory agreements. | \$0 |
| 2016-NY-1010-001-G | 9/29/2016 | We also recommend that the Director of HUD's Departmental Enforcement Center, in coordination with the Director of HUD's Office of Residential Care Facilities pursue double damages remedies against the responsible parties for the disbursements made in violation of the projects' regulatory agreements. | \$0 |
| 2016-FW-1010-001-C | 9/30/2016 | We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to review and document State determination of compliance with procurement, contract, and environmental requirements for its subrecipients. | \$0 |
| 2016-FW-1010-001-D | 9/30/2016 | We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to collect, review, and verify supporting source documents for all requests for funds to ensure it supports the expenditure as appropriate for the activity in question. | \$0 |

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| 2016-FW-1010-001-E | 9/30/2016 | We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to document all State procedures performed to verify the appropriateness and accuracy of all subrecipient documentation submitted for payment of program expenditures. | \$0 |
| 2016-FW-1010-001-F | 9/30/2016 | We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to support or repay \$4,394,552 in unsupported expenditures. | \$0 |
| 2016-PH-1009-001-F | 9/30/2016 | Provide documentation showing that the amount it paid under the contract was reasonable and necessary or repay HUD from non-Federal funds any amount that it cannot support. | \$0 |
| 2016-PH-1009-001-G | 9/30/2016 | Provide documentation to show that it has complete and up-to-date inventory and equipment records for all items purchased under the contract in accordance with its property management and disposition policy. | \$0 |
| 2016-PH-1009-001-H | 9/30/2016 | Implement policies and procedures to ensure that it adequately administers current and future contracts related to disaster funds and disburses funds for costs that are eligible, supported, reasonable, and necessary. | \$0 |
| 2016-PH-1009-001-I | 9/30/2016 | Implement policies and procedures to ensure that it monitors contract performance related to disaster funds and takes appropriate action when contractors fail to meet performance goals contained in the contract terms. | \$0 |
| 2016-CH-1009-001-I | 9/30/2016 | Establish and maintain a reserve account for its share of the proceeds from initial unit sales to be used as required by the grant agreement. | \$0 |
| 2016-CH-1009-001-M | 9/30/2016 | Determine who has the right to ownership of the unit where the sole owner passed away, transfer ownership of the unit to that person, and require him or her to move into or sell the unit. | \$0 |
| 2016-CH-1009-001-O | 9/30/2016 | Require the two owners that did not maintain their unit at the project as their principal residence to move back into or sell their unit. | \$0 |

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| 2016-CH-1009-001-T | 9/30/2016 | <p>Ensure that appraisals are conducted of the seven units sold since May 2012 to determine the fair market value of the units at the time of sale. If any of the units sold for more than the fair market value, HUD should require the Condominium Association to (1) reduce the purchase price of the units to the fair market value by reducing the promissory notes payable to the Preservation Association and reimbursing the owners for overpayments on the downpayments and notes as appropriate and (2) release the promissory notes payable to HUD. If any of the units sold for less than the fair market value and the promissory notes payable to HUD do not reflect the difference between the fair market value of the units and the purchase price, HUD should require the Condominium Association to amend the promissory notes payable to HUD as appropriate. Further, for the three subsequent unit sales, HUD should require the Condominium Association to remit to the City any net proceeds that it should have paid to the City's HOME investment trust fund.</p> | \$0 |
| 2017-NY-1001-001-B | 11/2/2016 | <p>We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to execute new grant agreements to show material changes in grant amounts resulting from duplication of benefits recalculations.</p> | \$0 |
| 2017-NY-1001-002-A | 11/2/2016 | <p>We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to ensure that Program files clearly identify whether a home required lead-based paint testing. When such testing is performed, City officials should ensure that the testing results are documented, identified lead-based paint hazards are removed, and clearance is achieved.</p> | \$0 |
| 2017-NY-1001-002-D | 11/2/2016 | <p>We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to advise homeowners of their obligation under the terms of the reimbursement grant agreement to allow the Program to perform lead-based paint testing or hazard removal. Homeowners who refuse to allow the Program to complete lead hazard work or provide evidence that the property achieved clearance must repay the grant.</p> | \$0 |

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| 2017-NY-1001-003-A | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to complete the planned document and data cleanup process in CMS before file closeout to ensure that duplicative documents are archived, the most recent documents are identified and filed in the appropriate subfolders, and all files are auditable and comply with the requirements and the City's record-keeping procedures. | \$0 |
| 2017-NY-1001-003-B | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to ensure that all financial reports are accurate and agree with supporting documentation in the Program files. | \$0 |
| 2017-NY-1001-003-C | 11/2/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to update the Coordination of Benefits Standard Operating Procedures to include definitions of SBA cancellation codes. | \$0 |
| 2017-FO-0001-002-D | 11/14/2016 | Establish and implement policies and procedures to ensure that proper accrual accounting entries are made to record the accounting event related to closed REMIC deals at the end of each month. | \$0 |
| 2017-FO-0001-002-G | 11/14/2016 | Establish and implement policies and procedures to ensure that a subledger is maintained to accurately account for the advances balances at a loan level. | \$0 |
| 2017-FO-0001-002-H | 11/14/2016 | Enhance existing policies and procedures for its fixed assets, to include systems, processes, and controls, to ensure (1) proper review of invoices to determine whether costs are capitalized or expensed in accordance with GAAP, (2) development costs are capitalized when incurred, and (3) book value is consistent across all documents. | \$0 |
| 2017-FO-0001-002-I | 11/14/2016 | Establish and implement controls to ensure that escrow and outstanding MBS commitment balances reported in the financial statements are accurate and complete. | \$0 |
| 2017-FO-0001-002-J | 11/14/2016 | Establish and implement procedures and controls to ensure that indemnification or repurchase agreements (guarantees) are properly accounted for and disclosed in the financial statements in accordance with GAAP. | \$0 |
| 2017-FO-0001-002-K | 11/14/2016 | Establish and implement adequate procedures and controls to ensure that information related to mortgages held for investment and the associated allowance for loan losses are adequately disclosed in the notes to the financial statements in accordance with GAAP. | \$0 |

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| 2017-FO-0001-003-A | 11/14/2016 | Adjust the reimbursable costs out of the allowance accounts as appropriate. | \$0 |
| 2017-FO-0001-003-B | 11/14/2016 | Exclude the loan impairment allowance on other indebtedness appropriately instead of reporting it as part of loan impairment allowance on MHI account. | \$0 |
| 2017-FO-0001-003-C | 11/14/2016 | Document Ginnie Mae's analysis and support for the categorization of its loans for loan impairment purposes and update accounting policies and procedures based on this analysis. | \$0 |
| 2017-FO-0001-003-D | 11/14/2016 | Modify, as appropriate, the TDR allowance model to ensure production of reasonable and appropriate loss estimates, including allowance estimates on FHA-insured loans. | \$0 |
| 2017-FO-0001-004-A | 11/14/2016 | Develop and document an issuer default governance framework that includes the identification, monitoring, analysis, evaluation, and response to potential issuer defaults. This process includes an assessment to maximize defaulted issuer assets and minimize losses to Ginnie Mae. | \$0 |
| 2017-FO-0002-002-C | 11/14/2016 | Establish and implement policies and procedures to ensure that accurate data are used to report the undelivered order balances for management and marketing contracts. | \$0 |
| 2017-FO-0003-002-A | 11/15/2016 | Continue working with ARC and complete the reconciliation and cleanup efforts for balances related to HUD's loan guarantee programs. | \$0 |
| 2017-FO-0003-002-C | 11/15/2016 | Work with the Office of the Chief Administration Officer to establish control activities (that is, procedures) to completely and accurately record internal use software, leasehold improvement, and property acquisition transactions and enable compliant financial reporting. | \$0 |
| 2017-FO-0003-002-E | 11/15/2016 | Work with the OCFO to establish controls that ensure the timely communication of internal use and commercial-off-the-shelf software license acquisition activity and data. | \$0 |
| 2017-FO-0003-002-F | 11/15/2016 | Work with OCFO to develop control activities that address risks related leasehold improvement and property acquisition data completeness and accuracy. | \$0 |
| 2017-FO-0003-003-B | 11/15/2016 | Continue the subledger reconciliation project and complete it in a timely manner, communicate results to top key stakeholders, and complete necessary adjustments or restatements (if applicable). | \$0 |
| 2017-FO-0003-003-C | 11/15/2016 | Perform a root cause analysis to identify potential control gaps and ineffective controls in the review of subledger balances to the general ledger. | \$0 |

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| 2017-FO-0003-003-D | 11/15/2016 | Communicate the impact of system limitations that contributed to unreconciled balances to relevant management and design and implement effective controls that address relevant risks. | \$0 |
| 2017-FO-0003-006-A | 11/15/2016 | Establish a framework for financial policy development and review of policy and procedures that defines roles and responsibilities and provides reasonable assurance regarding the effectiveness of related controls. | \$0 |
| 2017-FO-0003-008-P | 11/15/2016 | Review the contracts totaling \$72.8 million to determine validity and if no longer needed, forward to HUD's procurement office for closure and deobligation. | \$0 |
| 2017-KC-1001-001-C | 12/16/2016 | Implement adequate policies, procedures, and controls to help ensure that fees charged to its projects are in accordance with HUD's requirements. | \$0 |
| 2017-KC-1001-001-D | 12/16/2016 | Verify all management fees charged to the projects from 2013 through 2015 were appropriate. | \$0 |
| 2017-KC-1001-002-C | 12/16/2016 | Require Majestic Management to implement adequate policies, procedures, and controls to help ensure that goods and services are properly procured in accordance with HUD's requirements. | \$0 |
| 2017-KC-1001-002-D | 12/16/2016 | Monitor Majestic Management's expenditures to ensure that the employees understand and correctly apply procurement requirements. | \$0 |
| 2017-KC-1001-002-E | 12/16/2016 | Require Majestic Management to update its management agreements to properly disclose its identity-of-interest and employee-owned companies to HUD and property owners. | \$0 |
| 2017-KC-1001-002-F | 12/16/2016 | Consider administrative sanctions against Majestic Management and its employees for their failure to adequately manage the multifamily projects. | \$0 |
| 2017-KC-1001-003-C | 12/16/2016 | Implement adequate policies, procedures, and controls to help ensure that payments are adequately supported and for eligible purposes. | \$0 |
| 2017-NY-1004-001-B | 12/21/2016 | We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to strengthen controls over disbursements to ensure that all costs charged to the Program are allowable, reasonable, and necessary in compliance with the HUD-approved action plan and Federal and State regulations. | \$0 |
| 2016-LA-1008-001-D | 8/26/2016 | Provide adequate documentation to support HUD approval for the \$6,340,504 loan between Dolores Frances and Pico Union and how the funds were used or remove the loan and any associated encumbrance from the project. | \$0 |

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| 2016-LA-1008-001-E | 8/26/2016 | Provide adequate documentation to support that the \$4,586,471 loan between Dolores Frances and Alliant Tax Credit Fund, LTD, was approved by HUD or remove the loan and any associated encumbrance from the project. | \$0 |
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\$8,840,262,135

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
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| 2018-FO-0004-013-A | 11/15/2017 | Determine the amount of additional funds needed to cover the remaining administrative costs and any possible upward adjustment of current obligations and seek authority from Congress to return up to \$329,370,982 of the unapportioned authority remaining in the EHP program account that is not needed. | \$329,370,982 |
| 2018-FO-0003-002-A | 11/15/2017 | Ensure that the \$270.7 million identified as invalid obligations in fiscal year 2017 is deobligated as appropriate. | \$270,747,281 |
| 2017-PH-0003-001-D | 9/29/2017 | Develop and implement policies and procedures to ensure that appraisers comply with guidance implemented to resolve recommendation 1C, including penalties for failure to comply, thereby ensuring that at least \$238,090,214 million is put to better use. | \$238,090,214 |
| 2018-FO-0004-008-D | 11/15/2017 | Review the 1,110 identified inactive retained obligations with remaining balances totaling \$229,327,332 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$229,327,332 |
| 2018-FO-0004-008-E | 11/15/2017 | Close out and deobligate the remaining balances on 2,741 expired homeless assistance contracts of \$159,437,069. | \$159,437,069 |
| 2017-LA-0004-001-A | 9/14/2017 | Revise servicing review and monitoring policies and procedures to emphasize increased controls on reviewing claim loans showing that no loss mitigation evaluation occurred. Revising the policies and procedures would reduce the risk to HUD and result in a projected \$120,902,564 in funds to be put to better use (appendix A). | \$120,902,564 |
| 2018-FO-0004-008-H | 11/15/2017 | Review and if necessary deobligate the 40 and 30 expired or inactive Section 236 and Section 202-811 projects totaling \$17,416,572 and \$86,715,301, respectively. | \$95,350,126 |

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| 2017-NY-0001-001-A | 5/18/2017 | We recommend that HUD's Deputy Assistant Secretary for Public Housing Investments direct staff to determine whether the nine PHAs that were classified as troubled or physically substandard have public housing developments that are subject to the required conversion requirements to support whether potentially distressed projects should be converted to tenant-based rental assistance. If conversion is required, ensure that it is accomplished timely, thereby ensuring that up to \$75,540,916 is used effectively for other projects that are cost effective and have long term viability and ensuring that residents receive other rental assistance. Footnote: The \$75 million cited as funds to be put to better use is based on an analysis of available data. We recognize that the 131 PHAs cited in this report, including the 9 PHAs that comprise the \$75 million figure, may not have projects with at least 250 units on one or more contiguous sites that have vacancy rates of 12 percent or more. However, the data did not allow us to calculate vacancy rates for each group of contiguous units, and HUD could not provide a reasonable, supported method to identify projects subject to required conversion. To address this recommendation, HUD will need to determine whether these PHAs have projects that are subject to required conversion. | \$75,540,916 |
| 2018-FO-0004-008-G | 11/15/2017 | Review the 84 identified inactive retained obligations with remaining balances totaling \$56,435,559 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$56,435,559 |
| 2018-FO-0004-008-F | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$42,491,202 in 581 administrative obligations and \$2,932,320 in 12 program obligations marked for deobligation as of September 30, 2017. | \$45,423,522 |
| 2017-CF-1806-001-A | 9/28/2017 | Acknowledge that \$42,600,000 of the \$65,000,000 in the attached settlement agreement represents an amount due HUD, less DOJ's civil debt collection fees. | \$42,600,000 |
| 2017-CF-1803-001-A | 3/29/2017 | Acknowledge that \$45 million in the attached settlement agreement represents an amount due HUD, less the Department of Justice's civil debt collection fees. | \$38,000,000 |
| 2018-FO-0004-008-S | 11/15/2017 | Deobligate all obligations marked for deobligation during Ginnie Mae's open obligation review, including as much as \$34,814,053 in eight contract obligations marked for deobligation. | \$34,814,053 |

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| 2017-BO-0001-001-B | 3/22/2017 | Strengthen and implement acquisition controls to ensure that proper cost and price documentation is obtained, adequate monitoring is conducted, adequate market research is conducted and that contractors are evaluated to assess their capability to perform work, and required contract documentation is maintained in the file to ensure that \$9,645,864 that is yet to be used will not be spent for unreasonable and unnecessary costs. | \$23,041,819 |
| 2017-AT-1010-001-D | 8/4/2017 | Develop and implement adequate procedures and controls to ensure that its quality control inspection program functions properly to include adequately monitoring the inspection contractor to prevent \$20,566,345 in program funds from being spent over the next year on units that do not materially comply with requirements. | \$20,566,345 |
| 2017-NY-1010-001-A | 9/15/2017 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to provide documentation to show that the \$18,782,054 used for four activities was for eligible and supported costs and did not duplicate other benefits or repay from non-Federal funds any amount that it cannot support. | \$18,782,054 |
| 2018-FO-0004-008-C | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$11,463,971 in 189 program obligations and \$13,640 in 10 administrative obligations marked for deobligation as of September 30, 2017. | \$11,477,611 |
| 2017-NY-1010-001-B | 9/15/2017 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to Implement procedures to ensure that remaining program costs reimbursed with disaster recovery funds are adequately reviewed for eligibility and support, thereby putting up to \$8,932,630 to better use. | \$8,932,630 |
| 2017-AT-0001-001-B | 4/27/2017 | Require the borrowers to submit a plan for how they will proceed and use the \$8,694,000 million in unused commitments to provide the intended benefits and meet program objectives. | \$8,694,000 |
| 2017-AT-1003-001-A | 3/2/2017 | Submit a plan showing how it will use the \$7,984,429 in unspent escrow funds to meet program objectives and increase the supply of low- and moderate-income housing for the residents of Puerto Rico, including a schedule HUD can track to ensure the expenditure. | \$7,984,429 |
| 2017-LA-1006-001-A | 8/9/2017 | Support the eligibility of \$6,529,500 in code enforcement costs, including meeting code enforcement requirements, preparing time distribution reports, and supporting vehicle costs, or repay the program from non-Federal funds (appendix D). | \$6,529,501 |

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| 2017-KC-0007-001-A | 9/12/2017 | Finalize and implement monitoring procedures to ensure that \$6,324,625 in flat rents are appropriately charged to tenants over the next year. | \$6,324,625 |
| 2017-FW-1012-001-D | 9/6/2017 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that all HOME-assisted units at the Greater Treme Consortium, Inc.-Robertson Street, Greater Treme Consortium, Inc.-Dumaine Street, Iberville Project Phase II-Bienville Basin, OIC1-N. Dorgenois Street, OIC2-Painters Street, OIC5-Pauger Street, Treme Cottages, Robert Wolfe Construction-HOME Rental Project, and Rosa Keller projects meet HUD housing property standards or repay its program from non-Federal funds \$5,718,095 disbursed in contract costs. | \$5,718,095 |
| 2017-LA-0006-001-A | 9/21/2017 | Support the eligibility of more than \$4,187,560 in unsupported costs or require the grantees to repay the U.S. Treasury from non-Federal funds. | \$3,875,433 |
| 2017-NY-1005-001-A | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reimburse \$3,536,974 to the County' HOME program line of credit for assistance spent on the four activities that were partially terminated or noncompliant with program requirements. | \$3,536,974 |
| 2017-CH-1801-001-A | 3/31/2017 | Acknowledge that the judgment awarded \$10,373,998 against the former president and founder of MDR Mortgage to the U.S. Government, of which HUD's loss totaled \$3,452,499. | \$3,452,499 |
| 2017-LA-0005-001-B | 9/21/2017 | Conduct a complete analysis of existing procedures to strengthen controls over debt collection, including HUD's Treasury Reports of Receivables reporting, resulting in funds to be put to better use of \$3,247,078. Controls should include additional procedures for ensuring that DOJ approval is obtained when required, that all appropriate means of collection have been pursued (including referral to Treasury when required), and that all closed debts are tracked and were properly authorized for collection termination or forgiveness. The analysis should also include a review of HUD's Treasury Reports on Receivables, and any other available records to verify that all closed debts were properly approved for collection termination or forgiveness when required. For any identified debts that were not properly approved, the Departmental Claims Collection Officer should coordinate with applicable program offices to obtain appropriate documentation to approve collection termination or reinstate the debt and resume collections. | \$3,247,078 |

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| 2017-KC-0005-001-A | 6/12/2017 | Create and implement policies and procedures or change program regulations to prevent multifamily housing properties from charging more for Section 8 units than for comparable non-Section 8 units. For the 25 properties reviewed, this measure would prevent as much as \$3,144,894 of Section 8 funds from subsidizing non-Section 8 units in the next year. | \$3,144,894 |
| 2018-BO-1001-001-A | 11/13/2017 | Require the operator to notify HUD of future management agents prior to participation and to complete the required management agent documents with the current management agent or seek reimbursement for the \$2,666,082 in management fees paid in fiscal years 2015 and 2016. | \$2,666,082 |
| 2017-BO-1007-001-A | 9/21/2017 | Support that \$2,533,377 in costs were reasonable and allowable program expenses in accordance with requirements or repay from non-Federal funds the appropriate programs any amounts they cannot support. | \$2,533,377 |
| 2017-LA-1803-001-A | 9/28/2017 | Work with HUD to nullify the restrictions on conveyance that violate HUD policy or indemnify HUD. This action will protect HUD against future losses of \$2,434,204 for the 49 loans. | \$2,460,446 |
| 2017-AT-1003-001-B | 3/2/2017 | Submit supporting documentation so HUD can reevaluate the feasibility of the three activities and determine the eligibility of the \$2,432,271 in escrow funds already disbursed. If HUD determines that an activity has been canceled or is not feasible, the Department must reimburse the escrow account from non-Federal funds. | \$2,432,271 |
| 2017-PH-1001-001-D | 3/22/2017 | Provide documentation to show that seven activities with costs totaling \$2,266,543 were exempt or categorically excluded from environmental reviews or repay its program from non-Federal funds for any amount that it cannot support (excluding any amount repaid as a result of recommendations 1A, 1B, and 1C). | \$2,266,543 |
| 2018-FO-0004-008-J | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$2,266,017 in 100 administrative obligations marked for deobligation as of September 30, 2017. | \$2,266,017 |
| 2017-KC-0002-001-E | 1/20/2017 | Implement recommendations 1A through 1D to ensure that \$2.24 million in housing assistance funds will be put to better use. | \$2,244,680 |
| 2017-AT-1003-001-D | 3/2/2017 | Submit supporting documentation showing the reasonableness and allowability of \$2,176,733 disbursed or reimburse its escrow account from non-Federal funds. | \$2,176,733 |

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| 2017-AT-1011-001-H | 8/21/2017 | Provide adequate supporting documentation for the \$2,075,314 paid for housing assistance payments for tenant rents for 2015 and 2016 and the associated administrative fees earned or repay the project-based voucher program from non-Federal funds. | \$2,075,314 |
| 2017-BO-1006-001-A | 8/18/2017 | Provide documentation to support that \$2,063,351 was spent for reasonable and necessary costs. Any amount that cannot be supported should be repaid to the Housing Choice Voucher or public housing programs from non-Federal funds. | \$2,063,351 |
| 2017-PH-1006-001-A | 9/25/2017 | Provide documentation to show that payroll costs totaling \$2,019,496 and any payroll costs incurred outside our audit period, including fiscal year 2017, were reasonable and necessary expenses for the operation of the project or repay the project from nonproject funds for any amount that it cannot support. | \$2,019,496 |
| 2017-LA-1007-001-B | 8/24/2017 | Require the Authority to provide source documentation to determine the accuracy of the tribal enrollment numbers reported in 2015 and 2016. Based on those supported numbers, HUD should recapture or offset the unsupported amounts from the awarded \$1,746,658 in program funds that resulted from under or overstated tribal enrollment numbers. | \$1,746,658 |
| 2017-LA-0004-001-D | 9/14/2017 | Require indemnification for the 26 loans that had significant servicing deficiencies. In these cases, the loss to HUD was \$1,673,117 (appendixes A and D). | \$1,673,117 |
| 2017-CF-1807-001-A | 9/28/2017 | Acknowledge that \$1,670,000 in the attached settlement represents an amount due HUD less DOJ's civil debt collection fees. | \$1,670,000 |
| 2017-CH-1009-001-J | 9/30/2017 | Implement adequate procedures and controls to ensure that it (1) uses project funds for reasonable operating expenses or necessary repairs of the project, (2) obtains HUD approval before disposing of the project's assets, (3) receives market value for the sale of licensed beds, (4) obtains HUD approval for the entities selected to manage the project before entering into management agent agreements with the entities, (5) properly completes Medicaid applications, and (6) makes timely mortgage payments to prevent a \$1,591,849 claim to HUD on the mortgage. | \$1,591,849 |
| 2017-BO-1007-001-B | 9/21/2017 | Repay the appropriate programs from non-Federal funds the \$1,524,604 in ineligible funds paid when costs exceeded contract terms. | \$1,524,604 |
| 2018-AT-1802-001-B | 12/29/2017 | Deobligate and recapture \$1,440,165 in undrawn Section 202 funds assigned to the project. | \$1,440,165 |

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| 2017-PH-1001-001-A | 3/22/2017 | Provide documentation to show that prices paid for products and services totaling \$1,423,262 for three activities were fair and reasonable or repay its program from non-Federal funds for any amount that it cannot support. | \$1,423,262 |
| 2017-BO-1007-001-C | 9/21/2017 | Determine the appropriateness of the remaining balance of \$1,242,154 on unsupported contracts to ensure costs were reasonable, reprocure the subject contracts, or reallocate the funds to the appropriate program. | \$1,242,154 |
| 2017-LA-0005-001-A | 9/21/2017 | Take appropriate steps to establish eligibility for collection termination or compromise for 10 debts totaling \$1,210,278,5 including three debts that were closed without required DOJ approval. For debts that have a remaining appropriate means of collection, such as demand letters, administrative offset, or referral to Treasury, HUD should reinstate the debt and resume collections. | \$1,210,278 |
| 2018-FO-0004-008-L | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$559,569 in 53 administrative and \$641,110 in 9 program obligations marked for deobligation as of September 30, 2017. | \$1,200,679 |
| 2017-LA-1006-001-F | 8/9/2017 | Support the eligibility of the \$1,107,000 in after school program costs, including meeting the limited clientele national objective, or repay the program from non-Federal funds. | \$1,107,000 |
| 2018-AT-1802-001-D | 12/29/2017 | Return to the Puerto Rico Department of Housing \$1,057,467, plus any interest earned, for the duplicate special escrow fund payments it received. | \$1,057,467 |
| 2017-AT-1802-001-A | 9/15/2017 | Reevaluate the feasibility of the project to determine the eligibility of the \$1,014,211 in State Block Grant funds disbursed. If HUD determines that the project has been canceled or is not feasible, the Government of Puerto Rico or its designee must reimburse all project costs to its State Block Grant program from non-Federal funds. | \$1,014,211 |
| 2017-PH-1005-001-A | 8/14/2017 | Repay HUD from non-Federal funds for the \$987,500 disbursed to 21 home buyers who did not meet all of the program eligibility requirements. | \$987,500 |
| 2017-PH-1003-001-A | 5/22/2017 | Provide documentation to show that prices paid for purchases of products and services totaling \$970,381 were fair and reasonable or reimburse the project from nonproject funds for any amounts that were not fair and reasonable. | \$970,381 |
| 2017-PH-1001-001-B | 3/22/2017 | Provide documentation to show that costs totaling \$942,636 for activity 7099 were for employees' actual time spent benefiting the activity or repay its program from non-Federal funds for any amount that it cannot support. | \$942,636 |

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| 2017-KC-0002-001-A | 1/20/2017 | Require public housing agencies to run the Enterprise Income Verification existing tenant search during the admission process and retain the results in the tenant file, which would avoid unnecessary costs to HUD's subsidy programs, allowing an estimated \$935,283 to be put to better use. | \$935,283 |
| 2017-FW-1011-001-D | 8/29/2017 | We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to implement an effective quality control system, including specifying how many quality control field inspections it will perform, how it will select properties for review and inspection, reviewing exception reports by case number, completing the routine inspection form during field inspections, documenting quality control findings and how it resolved them, and retaining records that allow it to identify and correct patterns of deficiencies and poor performance. This would put an estimated \$891,000 to better use in the next 12 months. | \$891,000 |
| 2017-AT-1801-001-A | 8/21/2017 | Acknowledge that \$2.93 million in the attached settlement agreement represents an amount due HUD, less DOJ's civil debt collection fees. (Footnote 2 - DOJ's 1994 Appropriation Act (Public Law 103-121) authorized DOJ to retain up to 3 percent of all amounts collected as the result of its civil debt collection litigation activities.) | \$851,500 |
| 2017-NY-1013-001-A | 9/28/2017 | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to provide documentation to show that the \$800,439 paid for supplies and services purchased under the intergovernmental agreement for capital improvement projects was reasonable or reimburse its Capital Fund from non-Federal funds for any amount that it cannot support or that is not considered reasonable. | \$800,439 |
| 2017-KC-1002-001-B | 3/3/2017 | Require New Horizons to provide support for the \$726,399 in housing assistance payments based on missing or incomplete tenant files or repay the assistance from project funds if available (otherwise, from nonproject funds) to HUD. | \$726,399 |
| 2017-PH-1003-001-B | 5/22/2017 | Provide documentation to show that payments for work totaling \$716,693 complied with applicable building codes or reimburse the project from nonproject funds for payments that did not comply with the codes and take action to bring the work up to code. | \$716,693 |

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| 2017-NY-1008-001-P | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to show that the \$710,721 paid for services procured was for costs that were reasonable or repay from non-Federal funds approximately \$500,000 to the Operating Fund and approximately \$200,000 to the Capital Fund. Footnote: Regulations at 24 CFR 905.306(f) require that all capital funds be spent within 48 months after the date on which they become available. Funds that have not been properly spent within 48 months have to be recaptured and returned to the U.S. Treasury. | \$710,721 |
| 2017-AT-1011-001-J | 8/21/2017 | Provide adequate supporting documentation for \$669,938 in monthly RAD rehabilitation assistance it received for vacant units during the period of construction or repay the project-based voucher program from non-Federal funds. | \$669,938 |
| 2017-NY-1005-001-F | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to impose deed restrictions or other mechanisms approved by HUD on the two properties that received HOME assistance of \$597,519 to enforce affordability requirements during the affordability period. | \$597,519 |
| 2017-CH-1011-001-D | 9/30/2017 | Improve its quality control procedures to accurately track and conduct reviews in a manner that ensures all properties in its active inventory comply with HUD's and its own requirements to prevent \$594,000 in monthly routine inspection fees from being spent over the next year for properties that are not adequately maintained. The quality control procedures should include but not limited to continued training of BLM's staff and subcontractors on properly identifying and addressing property deficiencies; maintaining sufficient documentation of its monthly quality control reviews and corrective actions; verifying that the date stamped photographs were for the corresponding inspection dates; and regularly updating its tracking mechanism for desktop reviews of inspections to ensure that it conducts desktop reviews for properties that are still in its inventory. | \$594,000 |
| 2017-LA-1005-001-B | 6/16/2017 | Support the \$576,997 in code enforcement costs (activities 499, 512, and 531), including meeting code enforcement and cost allocation requirements, or repay the program from non-Federal funds. | \$576,997 |

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| 2017-NY-0002-001-E | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Philadelphia, PA, field office to require Luzerne County to provide documentation to support the fair value of the property at the time of disposition. If documentation cannot be provided, the grantee should be required to reimburse \$575,263 to its CDBG line of credit from non-Federal funds. If documentation can be provided, the grantee should be required to determine and reimburse its local bank account from non-Federal funds the additional program income not already reported and properly report the additional program income in IDIS under the activity ID that generated the income. | \$575,263 |
| 2017-NY-1005-001-J | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reallocate the \$573,689 awarded to the ineligible CHDO, thus ensure that the fund is put to better use. | \$573,689 |
| 2017-KC-1003-001-C | 9/26/2017 | Require the Authority and Majestic Management to support \$568,023 spent on payroll allocated to the projects or repay the projects from non-Federal funds. | \$568,023 |
| 2017-KC-0009-001-C | 9/26/2017 | Review the identified 3,160 transactions totaling \$555,337 to determine whether they were for official government travel. If they were not for official travel, OCFO should determine whether the cardholders paid the credit bill for the improper charges, request reimbursement when applicable, and take all other appropriate actions. | \$555,337 |
| 2017-CH-1009-001-A | 9/30/2017 | Reimburse the project from nonproject funds for the \$542,443 in disbursements from the project's general operating fund account that was not used for reasonable operating expenses or necessary repairs of the project. | \$542,443 |
| 2017-AT-1006-002-A | 6/9/2017 | Deobligate \$542,289 in fiscal year 2015 capital funds in HUD's system until binding agreements are executed for eligible and reasonable purposes, or coordinate with HUD for terminating its funding. | \$542,289 |
| 2017-NY-1005-001-M | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reimburse the \$536,507 in program income to the County's HOME program local bank account and record the income in IDIS. | \$536,507 |

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| 2017-NY-0002-001-D | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Newark, NJ, field office to require Jersey City to provide documentation to support the fair market value of the property at the time of disposition. If documentation cannot be provided, the grantee should be required to reimburse \$503,550 to its CDBG line of credit from non-Federal funds. If documentation can be provided, the grantee should be required to determine and reimburse its local bank account from non-Federal funds any additional program income not already reported and properly report the additional program income in IDIS under the activity ID that generated the income. | \$503,550 |
| 2017-FW-1011-001-C | 8/29/2017 | We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to support or repay \$488,883 in unearned property management and inspection fees for 1,028 properties with three or more consecutive unresolved discrepancies in its routine exceptions reports. | \$488,883 |
| 2017-LA-1008-001-A | 9/13/2017 | Modify the recapture provisions of the 35 home-buyer assistance agreements totaling \$488,519 to meet HUD recapture requirements relating to the sales price, closing costs, and net proceeds. | \$488,519 |
| 2017-KC-1003-002-B | 9/26/2017 | Require the Authority and Majestic Management to support that the \$487,422 spent on goods and services for the projects was a reasonable cost and the goods and services were procured from eligible vendors or repay the projects from non-Federal funds. | \$487,422 |
| 2017-CH-1010-001-A | 9/30/2017 | The County does not reimburse itself with program funds for the \$452,444 in County bond proceeds originally budgeted for the Armstrong Park project and used to pay for flood protection improvements in the Graue Mill subdivision in Hinsdale. | \$452,444 |
| 2017-NY-1005-001-E | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide disbursement documentation to support the eligibility of the \$435,094 made for the two activities or repay the County's HOME program line of credit from non-Federal source. | \$435,094 |
| 2017-LA-1801-001-A | 9/20/2017 | Work with HUD to nullify the restrictions on conveyance that violate HUD policy or indemnify HUD. This action will protect HUD against future losses of \$418,277 for the eight loans. | \$423,759 |

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| 2017-LA-1802-001-A | 9/22/2017 | Work with HUD to nullify the restrictions on conveyance that violate HUD policy or indemnify HUD. This action will protect HUD against future losses of \$381,823 for the seven loans. | \$408,295 |
| 2017-PH-1006-002-B | 9/25/2017 | Request retroactive approval of the fees paid to the identity-of-interest entity totaling \$402,975 and any fees incurred outside our audit period, including fiscal year 2017, when submitting the project owner's or management agent's certification for identity-of-interest agents in response to recommendation 2A. If the request is not approved retroactively, the owner should repay the project from nonproject funds for the amount that was not approved. | \$402,975 |
| 2017-AT-1006-002-B | 6/9/2017 | Reclassify \$398,022 in fiscal year 2016 capital funds as authorized in HUD's system to an eligible and reasonable activity, or coordinate with HUD for terminating its funding. | \$398,022 |
| 2017-CH-1009-001-H | 9/30/2017 | Pay the project from nonproject funds for the \$390,583 in uncollected rental revenue. | \$390,583 |
| 2017-CH-1002-001-L | 7/7/2017 | Determine the amount of the \$387,507 in coordinator grant funds that was appropriately earned by the Authority for meeting requirements. The funds that are determined to be unearned should be reimbursed to HUD from non-Federal funds. | \$387,507 |
| 2017-CH-1009-001-B | 9/30/2017 | Reimburse the State from nonproject funds for the additional \$384,772 in Medicaid overpayments. | \$384,772 |
| 2017-BO-1007-001-D | 9/21/2017 | Reprocure expired service contracts to ensure estimated balances of \$375,526 are used on eligible contract. | \$375,526 |
| 2017-CH-1007-001-A | 9/28/2017 | Reimburse its program \$373,860 (\$302,638 in ineligible housing assistance payments + \$63,643 in associated administrative fees + \$7,579 in program funds paid to the contractor) from non-Federal funds for the inappropriate payments cited in this finding. | \$373,860 |
| 2017-CH-1007-001-B | 9/28/2017 | Seek retroactive approval or reimburse its program \$358,237 (\$339,908 in housing assistance payments + \$18,329 in program funds paid to the contractor) for the housing quality standards inspections of units owned by entities substantially controlled by the Authority, completed by contractors that were not approved by HUD. | \$358,237 |

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| 2017-NY-1005-001-G | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documentation to support that laborers associated with the activity are compensated in compliance with Davis-Bacon wage rates. If documentation cannot be provided, \$567,767 needs to be reimbursed to the County's HOME line of credit from non-Federal sources. | \$354,750 |
| 2017-BO-1003-001-C | 1/24/2017 | Support or decrease the payables to its management agent for the amounts related to ineligible employee services charges before January 1, 2014, which we estimated to be \$353,420. | \$353,420 |
| 2018-FO-0004-008-B | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$212,447 in 46 administrative obligations and 1 program obligation totaling \$135,956 marked for deobligation as of September 30, 2017. | \$348,403 |
| 2017-LA-0006-001-B | 9/21/2017 | Require one grantee to repay the U.S. Treasury \$343,000 from non-Federal funds for ineligible program costs incurred for the project identified in this report. | \$343,000 |
| 2017-LA-1005-001-C | 6/16/2017 | Implement revised code enforcement program policies and procedures to meet CDBG requirements. This will help ensure that the remaining \$328,918 budgeted for code enforcement activity 531 is put to better use. | \$328,918 |
| 2017-CH-1002-002-E | 7/7/2017 | Implement adequate procedures and controls to ensure that (1) housing assistance payments are appropriately calculated and supported, (2) repayment agreements are created to recover overpaid housing assistance when unreported income is discovered during the examination process, and (3) annual reexaminations are completed in a timely manner to ensure that \$322,550 in program funds is appropriately used for future payments. | \$322,550 |
| 2017-BO-1003-001-A | 1/24/2017 | Obtain repayment of \$322,314 from nonproject funds from the management agent for the ineligible bookkeeper and accounts payable clerk's salary and benefits, incurred during 2014 and 2015. | \$322,314 |
| 2017-CH-1008-001-B | 9/28/2017 | Support or reimburse HUD from non-Federal funds for the \$305,936 in program administrative funds for which it did not provide sufficient documentation to support that the funds were used for eligible administrative expenses associated with the project for which the funds were drawn. | \$305,936 |
| 2017-PH-1003-002-A | 5/22/2017 | Reimburse the project \$296,787 from nonproject funds for the ineligible legal expenses. | \$296,787 |

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| 2017-KC-0003-002-A | 5/22/2017 | Update Handbook 4000.1 to require the voluntary termination of insurance consent form to include an explanation that voluntary termination differs from mortgage insurance premium cancellation and the disclosure of any outstanding partial claims to put \$285,215 to better use. | \$285,215 |
| 2017-PH-1002-001-A | 3/24/2017 | Pay the project \$282,578 from non-project funds for the fair value of the commercial rent not collected from the lessees. | \$282,578 |
| 2018-FO-0004-008-N | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$279,282 in 11 administrative obligations marked for deobligation as of September 30, 2017. | \$279,282 |
| 2018-FO-0004-008-O | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$264,476 in 108 administrative obligations marked for deobligation as of September 30, 2017. | \$264,476 |
| 2017-NY-1005-001-R | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documents, such as pay stubs and bank statements, to support the eligibility of the two home buyers. If documentation cannot be provided, reimburse \$260,736 from non-Federal sources to the County's HOME program line of credit. | \$260,736 |
| 2018-FO-0004-008-P | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$257,102 in 55 administrative obligations marked for deobligation as of September 30, 2017. | \$257,102 |
| 2017-AT-1007-001-E | 7/17/2017 | Reprogram the remaining NSP1 funds of \$219,851 and NSP3 funds of \$28,745 to another subrecipient or developer or return the funds to the U.S. Treasury. | \$248,596 |
| 2017-NY-1005-001-K | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reimburse \$242,269 to the County's HOME program line of credit for CHDO reserve fund disbursed to the ineligible CHDO. | \$242,269 |
| 2017-FW-1013-001-A | 9/14/2017 | We recommend that the Director of HUD's Houston Office of Community Planning and Development require the Department to support the \$240,010 in unsupported procurement payments or repay its CDBG program from non-Federal funds. | \$240,010 |

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| 2017-NY-1005-001-L | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documentation to support that at least one-third of the Homefirst board were representatives of a low-income community. If documentation cannot be provided, reimburse the \$227,903 to the County's HOME program line of credit from non-Federal sources. | \$227,903 |
| 2017-PH-0001-001-A | 9/5/2017 | Direct responsible field offices to require the grantees identified by the audit to either provide documentation to support \$227,260 in unsupported payments or reimburse their programs from non-Federal funds for costs they cannot support. | \$227,260 |
| 2017-AT-1004-001-B | 5/8/2017 | Provide documentation to support that the \$224,868 in NSP2 funds drawn down from the four vouchers was eligible or repay the program from non-Federal funds. | \$224,868 |
| 2017-AT-1006-002-C | 6/9/2017 | Coordinate with HUD for terminating the allocation of the remaining \$217,553 funds given the Authority's current intentions to not build or purchase public housing units. | \$217,553 |
| 2017-NY-1013-001-B | 9/28/2017 | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to provide documentation to show that the \$217,403 paid for legal, fee accounting, management consulting, and auditing services was reasonable or reimburse its Capital Fund or Operating Fund from non-Federal funds for any amount that it cannot support or that is not considered reasonable. | \$217,403 |
| 2017-CH-1009-001-C | 9/30/2017 | Support or reimburse the project from nonproject funds for the \$189,524, as appropriate, in disbursements from the project's general operating fund account without sufficient documentation showing that the disbursements were for reasonable operating expenses of the project. | \$189,524 |
| 2017-NY-1013-001-D | 9/28/2017 | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to provide documentation to show that \$187,492 in 2013 and 2014 capital fund obligations or reimburse HUD from non-Federal funds for any amount that it cannot support. | \$187,492 |
| 2018-FO-0004-008-Q | 11/15/2017 | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$174,132 in 160 administrative obligations marked for deobligation as of September 30, 2017. | \$174,132 |

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| 2017-CH-1008-001-C | 9/28/2017 | Support or reimburse HUD from non-Federal funds for the \$170,995 in program income for which it did not provide sufficient documentation to support that the funds were used for the project that generated the income (\$147,534) and for eligible activities (\$23,461). | \$170,995 |
| 2017-PH-1003-001-C | 5/22/2017 | Provide documentation to support payments totaling \$163,885 or reimburse the project from nonproject funds for payments that it cannot support. | \$163,885 |
| 2017-CH-1007-002-A | 9/28/2017 | Reimburse its program \$163,316 from non-Federal funds (\$29,074 in housing assistance due to calculation errors + 74,957 due to inappropriate voucher sizes, payment standards, and utility allowances + \$18,141 + \$41,144 in administrative fees) for the inappropriate payments cited in this finding. | \$163,316 |
| 2017-FW-1009-001-B | 6/29/2017 | We recommend that the Southwest Region Director of Multifamily Housing require Beverly Place's owner to provide support to show that the subsidies for 11 tenants with falsified income were accurate or repay HUD \$150,082 for those subsidies. Repayment must be from non-Federal funds. | \$150,082 |
| 2017-KC-1002-001-A | 3/3/2017 | Require New Horizons to repay HUD from project funds if available (otherwise, from nonproject funds) \$144,556 in housing assistance payments for tenants who were not eligible for assistance or not living in units. | \$144,556 |
| 2018-AT-1802-001-C | 12/29/2017 | Require Volunteers to reimburse to the United States Treasury \$140,000 from non-Federal funds for ineligible project construction costs charged to the Section 202 project. | \$140,000 |
| 2017-NY-1013-001-E | 9/28/2017 | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to reimburse HUD \$139,423 in replacement housing factor funds not disbursed by the expenditure deadline from its replacement housing factor funds or reduce its future capital funds. | \$139,423 |
| 2017-BO-1003-001-B | 1/24/2017 | Decrease the payable to the management agent by \$139,027 for ineligible employee services billed during 2014 and 2015, thereby reducing future expenditures because project funds will not be used for these ineligible expenses when funds become available. | \$139,027 |
| 2017-CH-1002-001-K | 7/7/2017 | Develop and implement procedures and controls to ensure that (1) documentation required by HUD and its own action plan is correctly completed, documented, and updated; (2) escrow account balances are correctly calculated and disbursed; and (3) escrow accounts and disbursements are fully supported to ensure that \$127,544 in coordinator grant funds is appropriately used over the next year. | \$127,544 |

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| 2018-FO-0004-008-M | 11/15/2017 | Review the seven identified retained inactive obligations with remaining balances totaling \$143,344 and close out and deobligate amounts tied to obligations that are no longer valid or needed. | \$124,494 |
| 2017-LA-1005-001-D | 6/16/2017 | Support the reasonableness of the \$110,000 Graffiti Removal program (activities 504 and 520) cost allocations or repay the program from non-Federal funds. | \$110,000 |
| 2017-KC-1003-001-D | 9/26/2017 | Require the Authority and Majestic Management to reimburse from non-Federal funds the \$109,665 in ineligible expenses that Majestic Management charged to the projects. | \$109,665 |
| 2017-CH-1010-001-C | 9/30/2017 | Deobligate the \$109,270 in program funds obligated for ineligible activities in its construction contracts for the West Branch DuPage River Flood Control and Springbrook Culvert projects. | \$109,270 |
| 2017-CH-1007-002-G | 9/28/2017 | Implement adequate procedures and controls to ensure that (1) housing assistance payments are appropriately calculated and supported, (2) households reside in units that are affordable, and (3) repayment agreements are created to recover overpaid housing assistance when unreported income is discovered during the examination process to ensure that \$108,214 (\$103,841 in potential overpayments + \$4,373 in potential underpayments of housing assistance) in program funds is appropriately used for future payments. | \$108,214 |
| 2017-NY-1008-001-K | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to justify the \$106,971 in unsupported rent that was written off for 52 tenants. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund. | \$106,971 |
| 2017-PH-1001-001-C | 3/22/2017 | Provide documentation to show that costs totaling \$100,000 for activity 6865 benefited the activity or repay its program from non-Federal funds for any amount that it cannot support. | \$100,000 |
| 2017-CH-1010-001-D | 9/30/2017 | Support or reimburse its program from non-Federal funds \$98,507 for the program funds used for project management services without sufficient documentation to support that the use of the funds was reasonable. | \$98,507 |
| 2017-LA-1005-001-F | 6/16/2017 | Support the reasonableness of the \$95,736 in cost allocations charged as CDBG administrative (activity 522) costs or repay the costs from non-Federal funds. | \$95,736 |

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| 2017-NY-1008-001-H | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to obtain retroactive approval from HUD for the \$90,000 lawsuit settlement related to a former employee. If approval is not obtained, the Authority should reimburse \$90,000 to the Operating Fund from non-Federal funds. | \$90,000 |
| 2017-NY-1008-001-A | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide supporting documentation to justify the \$88,534 in unsupported travel and training costs related to out-of-State trainings, meetings, and conferences. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund. | \$88,534 |
| 2017-NY-1013-001-G | 9/28/2017 | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to reimburse its project from non-Federal funds for \$87,116 in excessive management fees charged for units undergoing demolition. | \$87,116 |
| 2017-FW-1012-001-C | 9/6/2017 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that rents were within the rent guidelines or repay tenants and/or HUD from non-Federal funds for rent overpayments of \$82,800 at Rosa Keller. | \$82,800 |
| 2017-AT-1005-001-A | 5/24/2017 | Provide supporting documentation or reimburse its Program \$81,654 from non-Federal funds for unsupported on-the-job training costs incurred under project FL0220L4D001407. | \$81,654 |
| 2017-FW-1009-001-C | 6/29/2017 | We recommend that the Southwest Region Director of Multifamily Housing require Beverly Place's owner to provide support to show that the subsidies for 18 tenants without files or without adequate income documentation in their files were accurate or repay HUD \$77,621 for those subsidies. Repayment must be from non-Federal funds. | \$77,621 |
| 2017-CH-1005-001-E | 8/25/2017 | Implement adequate quality control procedures to ensure that housing assistance payments are appropriately calculated and supported. These procedures and controls should ensure that \$76,107 in program funds are appropriately used for future payments. | \$76,107 |
| 2017-AT-1010-001-A | 8/4/2017 | Reimburse the program \$70,992 (\$63,312 + \$7,680) from non-Federal funds for housing assistance payments made and administrative fees received for the units that materially failed to meet HUD's housing quality standards. | \$70,992 |

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| 2017-NY-1008-001-E | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the Operating Fund from non-Federal funds for \$61,145 in ineligible expenditures for personal expenses, such as meals, grocery items, gift cards, flowers, golf, an award dinner, Costco and AAA memberships, and a church deduction. | \$61,145 |
| 2017-AT-1004-001-A | 5/8/2017 | Reimburse NSP2 from non-Federal funds for the \$59,523 in ineligible disbursements on the five vouchers. | \$59,523 |
| 2017-CH-1002-001-A | 7/7/2017 | Reconcile the \$58,457 difference among its system report and subsidiary ledger and the information reported in HUD's system (\$1,944 in monthly escrow deposits + \$521 difference in monthly escrow deposits between HUD's system and the amount reported in the Voucher Management system + the average difference of \$55,992 in total escrow account balances) to ensure that the monthly escrow deposits and total escrow balances are appropriately reported in HUD's system and provide the supporting documentation to HUD. | \$58,457 |
| 2017-PH-1006-001-B | 9/25/2017 | Provide documentation to show that other direct costs totaling \$56,021 and any direct costs incurred outside our audit period, including fiscal year 2017, were reasonable and necessary expenses for the operation of the project or repay the project from nonproject funds for any amount that it cannot support. | \$56,021 |
| 2017-LA-1006-001-H | 8/9/2017 | Support the eligibility of the \$55,000 subrecipient drawdown or repay the program from non-Federal funds. | \$55,000 |
| 2017-CH-1008-001-D | 9/28/2017 | Support or reimburse HUD from non-Federal funds for the \$54,770 in program funds for which it did not provide sufficient documentation to support that the funds were used for eligible project expenses for supportive services (\$26,036) and leasing (\$28,734). | \$54,770 |
| 2018-AT-1001-001-A | 12/21/2017 | Adequately support or reimburse its NSP3 grant subrecipient \$53,760 from non-Federal funds for the disbursements not adequately supported. | \$53,760 |
| 2017-CH-1005-001-A | 8/25/2017 | Reimburse HUD \$52,932 from non-project funds for the overpayment of housing assistance and utility allowances due to incorrect calculations. | \$52,932 |
| 2017-CH-1009-001-E | 9/30/2017 | Support or reimburse the project from nonproject funds for the \$51,261, as appropriated, in credit card purchases without sufficient documentation showing that the purchases were for reasonable operating expenses or necessary repairs of the project. | \$51,261 |

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| 2017-AT-1007-001-B | 7/17/2017 | Provide adequate support for expenses totaling \$48,985. Any expenses that are not supported should be repaid to the appropriate NSP grant from non-Federal funds. | \$48,985 |
| 2018-AT-1002-001-A | 12/29/2017 | Submit all supporting documentation showing the eligibility and propriety of the \$47,720 in unsupported matching contributions towards the ESG program or reimburse the ESG program from non-Federal funds. | \$47,720 |
| 2017-PH-1002-001-D | 3/24/2017 | Provide documentation to show that the \$39,920 paid to replace an air conditioning system was fair and reasonable or repay the project from nonproject funds any amount determined not to be fair and reasonable (excluding any amount repaid as a result of recommendation 1C). | \$39,920 |
| 2017-NY-1008-001-N | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to justify \$37,671 that did not have receipts or other support showing how these transactions were used for low-income housing and benefited the residents or repay the program income account from non-Federal funds for any amount not supported. | \$37,671 |
| 2017-PH-1002-001-B | 3/24/2017 | Request approval from HUD to lease the commercial space. If HUD approves the request, then execute a lease at fair market rent thereby increasing the project's rent revenue by at least \$36,858 per year. | \$36,858 |
| 2017-CH-1002-002-A | 7/7/2017 | Reimburse its program \$34,666 from non-Federal funds (\$21,990 + \$12,676 in administrative fees) for the overpayment of housing assistance due to inappropriate calculations of housing assistance. | \$34,666 |
| 2017-CH-1005-001-C | 8/25/2017 | Reimburse HUD \$32,334 for the overpayment of housing assistance due to unreported, and underreported income, or income reported late. This reimbursement is either from non-project funds or collections from applicable households. | \$32,334 |
| 2017-PH-1002-001-C | 3/24/2017 | Request approval from HUD for the \$31,769 in project operating funds spent on building improvements or repay the project from nonproject funds for any amount not approved. | \$31,769 |
| 2017-LA-1005-001-E | 6/16/2017 | Support the \$31,186 After School program (activity 501) costs, including the reasonableness of the contract costs and meeting the limited clientele national objective, or repay the program from non-Federal funds. | \$31,186 |
| 2017-FW-1006-001-A | 4/26/2017 | Repay from nonfederal funds \$27,818 to its Capital Funds program from non-Federal funds for the ineligible purchase of the truck and expenditure of 2013 funds before they were available. | \$27,818 |

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| 2017-NY-1008-001-B | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide supporting documentation to justify the \$27,599 in unsupported training travel and per diem expenses related to quarterly meetings and trainings offered by HAI. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund. | \$27,599 |
| 2017-NY-1008-001-C | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide supporting documentation to justify the \$27,487 reimbursed to Authority officials for various costs, such as health coverage waiver incentives, supplies, food, and decorations. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund. | \$27,487 |
| 2017-CH-1003-002-A | 7/14/2017 | Reimburse its program \$25,231(\$15,061 in inappropriate graduation payments + \$10,170 in inappropriate interim disbursements) from non-Federal funds for the incorrect escrow account disbursements. | \$25,231 |
| 2017-PH-1002-001-E | 3/24/2017 | Remove the \$25,000 lien on the project property. | \$25,000 |
| 2017-CH-1002-001-G | 7/7/2017 | Reimburse its Housing Choice Voucher program \$23,475 from non-Federal funds for the two ineligible interim and three ineligible graduation disbursements cited in this finding. | \$23,475 |
| 2017-NY-1008-001-M | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the program income account from non-Federal funds for \$21,857 in ineligible expenditures for golf outings, banquets, or dinner shows. | \$21,857 |
| 2017-CH-1009-001-D | 9/30/2017 | Support or reimburse the project from nonproject funds for the \$20,000 value of the project's van, which was transferred without sufficient documentation showing that the transfer was for reasonable operating expenses. | \$20,000 |
| 2017-CH-1011-001-B | 9/30/2017 | Reimburse HUD \$19,280 in ineligible management fees for 20 properties for which initial services were improperly performed before promotion to ready-to-show status. | \$19,280 |
| 2017-BO-1006-003-A | 8/18/2017 | Provide documentation to support that \$18,501 in credit card charges was spent for reasonable and necessary costs. Any amount that cannot be supported should be repaid from non-Federal funds and returned to the Housing Choice Voucher and public housing programs. | \$18,501 |

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| 2017-CH-1002-001-D | 7/7/2017 | Support or transfer \$17,266 from its program account to its Housing Choice Voucher program for the 11 unsupported escrow calculations cited in this finding. | \$17,266 |
| 2017-CH-1003-001-A | 7/14/2017 | Reimburse its program \$25,133 (\$17,174 in housing assistance payments + \$7,959 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance and utility allowances due to inappropriate calculations. | \$17,174 |
| 2017-KC-1002-001-C | 3/3/2017 | Require New Horizons to support that \$16,687 in tenant rents was collected and deposited as required or repay the project from nonproject funds. | \$16,687 |
| 2017-AT-1005-001-E | 5/24/2017 | Provide supporting documentation to show that participant 87487 from FL0431L4D001403 was chronically homeless or reimburse its Program \$15,756. | \$15,756 |
| 2017-NY-1006-001-A | 1/31/2017 | We recommend that the Director of HUD's New York Office of Public Housing require Authority officials to reimburse the public housing program from non-Federal funds for \$15,020 in ineligible expenditures for executive staff travel, food, beverages, and musical entertainment. | \$15,020 |
| 2017-PH-1002-001-I | 3/24/2017 | Recalculate the project's annual surplus cash balances for 2013, 2014, and 2015 after resolution of recommendations 1A, 1C, 1D, and 1F to determine whether the project should make additional payment to HUD from surplus cash toward its mortgage beyond the \$13,740 that it paid during the audit. | \$13,740 |
| 2017-NY-1008-001-J | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to support that \$13,340 in rent collected in March 2016 was deposited into an appropriate bank account or repay the Operating Fund from non-Federal funds for any amount not properly deposited. | \$13,340 |
| 2017-NY-1006-001-B | 1/31/2017 | We recommend that the Director of HUD's New York Office of Public Housing require Authority officials to provide supporting documentation to justify the \$13,329 in unsupported expenditures charged to the public housing program. Any amount determined to be ineligible should be repaid from non-Federal funds to the public housing program's operating account. | \$13,329 |
| 2017-CH-1002-002-C | 7/7/2017 | Pursue collection from the applicable households or reimburse its program \$9,644 from non-Federal funds for the overpayment of housing assistance due to unreported or underreported income. | \$9,644 |

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| 2017-CH-1007-002-B | 9/28/2017 | Reimburse the appropriate households \$9,280 (\$2,588 in housing assistance underpayments due to calculation errors + \$6,692 due to inappropriate voucher sizes, payment standards, and utility allowances) from program funds for the inappropriate underpayments cited in this finding. | \$9,280 |
| 2017-PH-1002-001-F | 3/24/2017 | Repay the project \$8,597 from nonproject funds for the ineligible expenses it incurred for management fee and gas utility expenses that were identified by the audit and any additional management fee and gas utility expenses improperly paid outside of our review period. | \$8,597 |
| 2017-NY-1008-001-F | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the Operating Fund from non-Federal funds for \$8,190 in ineligible salary advance. | \$8,190 |
| 2017-FW-1011-001-B | 8/29/2017 | We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to repay \$8,034 in ineligible monthly management and inspection fees for 57 sample properties with health and safety hazards or significant not-ready-to-show conditions. | \$8,034 |
| 2017-PH-1802-001-A | 6/28/2017 | Acknowledge that the attached settlement agreement for \$10,000 represents an amount due HUD. | \$8,000 |
| 2017-CH-1010-001-B | 9/30/2017 | The \$7,677 (\$460,121 - \$452,444) in remaining County bond proceeds originally budgeted for the Armstrong Park project are used for eligible program activities. | \$7,677 |
| 2017-CH-1002-001-E | 7/7/2017 | Transfer \$7,574 from its program account to its Housing Choice Voucher program account for the five participants with overfunded escrows. | \$7,574 |
| 2017-LA-1005-001-A | 6/16/2017 | Repay the program \$7,323 from non-Federal funds for ineligible code enforcement costs. | \$7,323 |
| 2017-NY-1008-001-L | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to collect \$7,164 in outstanding rent from the resident commissioner and if past-due rent is not paid, take appropriate legal action. | \$7,164 |
| 2017-CH-1002-001-H | 7/7/2017 | Reimburse two participants \$7,076 from its Housing Choice Voucher program account for the underfunded graduation payments cited in this finding. | \$7,076 |
| 2017-CH-1002-001-F | 7/7/2017 | Support or reimburse its Housing Choice Voucher program \$6,839 from non-Federal funds for the one unsupported interim disbursement and five unsupported graduation disbursements cited in this finding. | \$6,839 |
| 2017-CH-1011-001-C | 9/30/2017 | Reimburse HUD \$6,525 in ineligible routine inspection fees for 93 properties that contained property preservation and protection deficiencies. | \$6,525 |

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| 2017-CH-1005-001-D | 8/25/2017 | Support or reimburse HUD \$6,444 from non-project funds for the unsupported payments of housing assistance cited in the finding. | \$6,444 |
| 2017-AT-1011-001-F | 8/21/2017 | Enter into a repayment agreement with Community Management Corporation for the improper housing assistance payments of \$5,912 to be repaid to the project-based voucher program or repay the project-based voucher program from non-Federal funds. | \$5,912 |
| 2017-CH-1009-001-G | 9/30/2017 | Reimburse the project from nonproject funds for the \$5,302 in petty cash expenditures that was not used for reasonable operating expenses of the project. | \$5,302 |
| 2017-KC-1801-001-A | 2/23/2017 | Acknowledge that the settlement agreement for \$5,000 represents an amount due HUD. | \$5,000 |
| 2017-FW-1006-001-C | 4/26/2017 | Repay from nonfederal funds its HUD programs \$4,739 paid to its fee accountant, which had a conflict of interest with the executive director. | \$4,739 |
| 2017-CH-1002-001-C | 7/7/2017 | Transfer \$4,684 from its Housing Choice Voucher program account to its program account for the 12 participants with underfunded escrows. | \$4,684 |
| 2017-BO-1006-003-B | 8/18/2017 | Provide documentation to support that \$4,530 in petty cash funds was spent for reasonable and necessary costs. Any amount that cannot be supported should be repaid from non-Federal funds and returned to the Housing Choice Voucher and public housing programs. | \$4,530 |
| 2017-NY-1008-001-G | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the Operating Fund from non-Federal funds for the \$4,048 in ineligible civil service fines. | \$4,048 |
| 2017-PH-1003-002-B | 5/22/2017 | Reimburse HUD \$3,892 from nonproject funds for the overpayment of housing assistance. | \$3,892 |
| 2017-CH-1007-002-E | 9/28/2017 | Reimburse the appropriate households \$3,178 from non-Federal funds for the rent amount paid in excess of 40 percent of the adjusted monthly income for the units that were not affordable. | \$3,178 |
| 2017-AT-1004-001-C | 5/8/2017 | Provide documentation to support that the differences resulting from the payroll costs for the three vouchers, which netted \$3,169, were offset in later drawdown vouchers or repay the program from non-Federal funds. | \$3,169 |
| 2017-CH-1007-002-C | 9/28/2017 | Support or reimburse its program \$2,533 from non-Federal funds for the unsupported payments of housing assistance cited in this finding. | \$2,533 |
| 2017-AT-1010-002-A | 8/4/2017 | Reimburse the program \$2,492 (\$2,286 in housing assistance payments and \$206 in administrative fees received) from non-Federal funds for rental subsidies not abated on four units. | \$2,492 |

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| 2017-CH-1009-001-F | 9/30/2017 | Reimburse the project from nonproject funds for the \$2,020 in credit card purchases that was not used for reasonable operating expenses of the project. | \$2,020 |
| 2017-CH-1002-002-D | 7/7/2017 | Support or reimburse its program \$1,666 from non-Federal funds for the unsupported payments of housing assistance cited in this finding. | \$1,666 |
| 2017-CH-1002-002-B | 7/7/2017 | Reimburse the appropriate households \$1,265 from program funds for the underpayment of housing assistance due to inappropriate calculations. | \$1,265 |
| 2017-PH-1801-001-A | 1/6/2017 | Acknowledge that the attached settlement agreement for \$1,500 represents an amount due HUD. | \$1,200 |
| 2017-AT-1005-001-B | 5/24/2017 | Provide supporting documentation or reimburse its Program \$1,023 from non-Federal funds for unsupported personal cell phone costs incurred under project FL0220L4D001407. | \$1,023 |
| 2017-CH-1005-001-B | 8/25/2017 | Reimburse the appropriate households \$566 from non-project funds for the underpayment of housing assistance due to incorrect calculations. | \$566 |
| 2017-CH-1007-002-D | 9/28/2017 | Pursue collection from the applicable households or reimburse its program \$470 from non-Federal funds for the overpayment of housing assistance due to unreported or underreported income. | \$470 |
| 2017-NY-1005-001-B | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's administrative controls to ensure that its HOME program is reimbursed for assistance spent on terminated or noncompliant activities. | \$0 |
| 2017-NY-1005-001-C | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide environmental review documentation, such as environmental assessment and a phase I environmental review, for the activity to support compliance with environmental review requirements. | \$0 |
| 2017-NY-1005-001-D | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide procurement documentation, such as proof of advertising, bids received, bid analysis reports, contracts, and other documents, for contracts associated with the three activities to support compliance with procurement requirements. | \$0 |
| 2017-NY-1005-001-H | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's administrative controls to ensure compliance with environmental, procurement, and other program requirements. | \$0 |

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| 2017-NY-1005-001-N | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reconcile the County's carryover balance of HOME match as of September 30, 2015, for the ineligible HOME match contributions and the understated HOME match contributions. | \$0 |
| 2017-NY-1005-001-P | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's financial controls over reconciling bank records to ensure that HOME funds in the local bank account are spent before drawdowns are made from LOCCS. | \$0 |
| 2017-NY-1005-001-Q | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documentation, such as pay stubs and leases, to support compliance with HOME program rent limit and income eligibility requirements for the six tenants who occupied HOME-assisted units. | \$0 |
| 2017-NY-1005-001-S | 1/13/2017 | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's administrative controls to ensure that County staff adequately monitors its subgrantee for compliance with HOME program requirements and provide HOME program training to the County subgrantee's staff. | \$0 |
| 2017-KC-0002-001-D | 1/20/2017 | Require HUD staff to review Enterprise Income Verification reports from the last 12-month period during onsite housing agency reviews to ensure that any multiple subsidies have been resolved. | \$0 |
| 2017-LA-0002-001-A | 1/25/2017 | Pursue departmental clearance for the 13 documents and policies identified that did not go through required departmental clearance. For any items that cannot be appropriately cleared, HUD should take appropriate action to recall the document or policy. | \$0 |
| 2017-LA-0002-001-C | 1/25/2017 | Review the Clearance Calendar and ensure that appropriate form HUD-22 concurrence forms were obtained and documented for directives issued by other HUD offices. | \$0 |
| 2017-LA-0002-001-D | 1/25/2017 | Implement controls to ensure that future directives are reviewed and documented in the Clearance Calendar tracking system as required. | \$0 |
| 2017-LA-0002-001-E | 1/25/2017 | Update policies and procedures for the directives process, including responsibilities for process oversight and clear guidance defining when clearance is required. | \$0 |

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| 2017-LA-0002-001-F | 1/25/2017 | Develop and provide training to appropriate staff and required reviewing offices regarding the departmental clearance process requirements. | \$0 |
| 2017-NY-1006-001-C | 1/31/2017 | We recommend that the Director of HUD's New York Office of Public Housing require Authority officials to establish and implement procedures and effective financial controls to ensure that costs charged to the public housing program are properly incurred and comply with applicable regulations. | \$0 |
| 2017-DP-0001-001-A | 2/1/2017 | Not released to public. | \$0 |
| 2017-DP-0001-001-B | 2/1/2017 | Not released to public. | \$0 |
| 2017-DP-0001-001-L | 2/1/2017 | Not released to public. | \$0 |
| 2017-DP-0002-002-B | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-004-D | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-005-B | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-005-C | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-006-A | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-006-B | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-006-C | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-006-D | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-006-E | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-006-F | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-006-G | 2/9/2017 | Not released to public. | \$0 |
| 2017-DP-0002-008-A | 2/9/2017 | Not released to public. | \$0 |
| 2017-FO-0801-001-A | 3/2/2017 | Request sufficient monetary resources to upgrade HUD's many legacy and financial systems so its technologies and data elements no longer differ and can perform the necessary data inventory and mapping to report HUD's information in USASpending.gov accurately and in a timely manner. | \$0 |
| 2017-FO-0801-001-B | 3/2/2017 | Ensure that HUD program officials continue taking appropriate steps to fully resolve its errors and data quality issues that the agency identified during implementation, including those related to assigning a unique identifier consistent with the established DATA Act schema, such as the Federal Award Identification Number. | \$0 |
| 2017-AT-1003-001-C | 3/2/2017 | Submit a plan showing how it will proceed regarding the Yabucoa, Juncos, and Barceloneta housing projects, including a schedule that HUD can track to ensure their completion. | \$0 |

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| 2017-AT-1003-001-E | 3/2/2017 | Develop and implement written policies detailing procedures and responsibilities related to program administration and monitoring of the escrow program. | \$0 |
| 2017-AT-1003-002-A | 3/2/2017 | Transfer all escrow funds to a financial institution that is supervised by the Federal Deposit Insurance Corporation or the National Credit Union Administration and ensure that all deposits are secured by the Federal Government. Any amount not recovered from the Development Bank must be reimbursed to the escrow account from non-Federal funds. | \$0 |
| 2017-AT-1003-002-B | 3/2/2017 | Submit required certifications and supporting documentation showing that residents of escrow-funded activities met the established income limit requirements. Any amounts determined ineligible must be reimbursed to the escrow account from non-Federal funds. | \$0 |
| 2017-KC-1002-001-D | 3/3/2017 | Require New Horizons to obtain independent management. | \$0 |
| 2017-KC-1002-001-E | 3/3/2017 | Require New Horizons to conduct a review to determine who currently lives in the units and verify their eligibility. | \$0 |
| 2017-KC-1002-001-F | 3/3/2017 | Monitor New Horizons to ensure that it properly maintains tenant files, completes required annual recertifications, and supports disability exemptions in accordance with HUD requirements. | \$0 |
| 2017-LA-0003-001-A | 3/3/2017 | Reconsider HUD's position on questioned borrower-financed downpayment assistance programs, including an analysis of the financial impact to FHA borrowers, risk to the FHA program, and whether current statute prohibits borrower-financed downpayment assistance programs as they are currently structured. | \$0 |
| 2017-LA-0003-001-B | 3/3/2017 | Develop and implement policies and procedures to strengthen HUD's comprehensive loan-level, postendorsement, and lender reviews by evaluating loans containing downpayment assistance (for example, interest rates, fees, borrower certifications, lender reviews, impact to borrower, related agreements, etc.). Policies and procedures should include evaluating the structure of downpayment assistance programs, including whether the programs' structure and funding mechanisms comply with all HUD requirements and guidelines. | \$0 |

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| 2017-LA-0003-001-C | 3/3/2017 | Develop specific requirements and guidance for lenders to review HFA downpayment assistance programs (for example, interest rates, fees, borrower certifications, lender reviews, impact to borrower, related agreements, etc.). Requirements and guidance should include evaluating the structure of downpayment assistance programs, including whether the programs' structure and funding mechanisms comply with all HUD requirements and guidelines. | \$0 |
| 2017-LA-0003-001-D | 3/3/2017 | Require lenders to obtain a borrower certification that details their participation in an HFA downpayment assistance program, including relevant details of the specific program (for example, impact on interest rate, mortgage payments, fees, equity, acknowledgement of other less costly loan products, etc.). | \$0 |
| 2017-LA-0003-001-E | 3/3/2017 | Ensure that lenders enter accurate and missing downpayment assistance gift data into FHA Connection when identified by HUD. | \$0 |
| 2017-LA-0003-001-F | 3/3/2017 | Implement new data fields where lenders would be required to enter specific downpayment assistance information (for example, name of the source, name of assistance program, name of government entity or HFA, etc.) to allow for auditability and for HUD to generate reports and perform risk assessments. | \$0 |
| 2017-LA-0003-001-G | 3/3/2017 | Review fees identified in this report that were charged as part of borrower-financed downpayment assistance programs and determine whether they are reasonable or necessary. HUD should immediately notify lenders to discontinue charging any fees that are determined to be unreasonable and unnecessary. | \$0 |
| 2017-LA-0003-001-H | 3/3/2017 | Require any participating lender to reimburse borrowers that received an FHA loan with borrower-financed downpayment assistance for any fees that were determined to be unreasonable and unnecessary. | \$0 |
| 2017-NY-1008-001-D | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to implement policies and procedures to ensure accountability for travel and training costs and require the Authority to maintain adequate supporting documents for travel, training, health coverage waiver incentives, supplies, food, decorations, and any other costs charged to the Capital Fund and Operating Fund to ensure that costs were actually incurred, necessary, reasonable and allowable. | \$0 |

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| 2017-NY-1008-001-I | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to obtain retroactive approval from HUD for the pending litigation related to issues with the elevators. If approval is not obtained, the Authority should withdraw the lawsuit. | \$0 |
| 2017-NY-1008-001-O | 3/10/2017 | We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to develop and implement an appropriate policy for program income, including the proper use, accounting, and reporting of program income in accordance with the Federal definition and treatment of program income. | \$0 |
| 2017-NY-1008-001-Q | 3/10/2017 | We recommend that the Director of HUD's Departmental Enforcement Center pursue administrative sanctions against any current or former Authority officials found to have spent public housing program funds for personal or unallowable use. | \$0 |
| 2017-PH-1001-001-H | 3/22/2017 | Determine whether it has complied with environmental review requirements for all activities since October 2010 and provide a copy of its determination to HUD. If it did not comply, either provide the necessary support for the activities or repay its program from non-Federal funds for any activity costs it cannot support. | \$0 |
| 2017-PH-1002-001-G | 3/24/2017 | Develop and implement controls to ensure that financial statements are submitted to HUD in a timely manner, including paying the correct amount of annual payments according to the terms of the mortgage. | \$0 |
| 2017-PH-1002-001-H | 3/24/2017 | Develop and implement controls to ensure that the project complies with applicable HUD requirements. | \$0 |
| 2017-PH-1002-001-J | 3/24/2017 | Provide training and technical assistance to the owner and its management agent to ensure compliance with the terms of its mortgage and other applicable HUD requirements. | \$0 |
| 2017-BO-1005-001-A | 4/21/2017 | Develop and implement adequate controls over payments for services that are part of the management fee. | \$0 |
| 2017-BO-1005-001-B | 4/21/2017 | Amend and resubmit the management agreements and the management certifications for HUD approval and ensure that the agreements do not conflict with the management certifications. | \$0 |
| 2017-BO-1005-001-C | 4/21/2017 | Identify all unallowable fees and reimburse from non-project funds. | \$0 |
| 2017-FW-1006-001-K | 4/26/2017 | We recommend that the Director, Departmental Enforcement Center take appropriate administrative sanctions, including suspension, limited denial of participation, or debarment against the executive director. | \$0 |

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| 2017-FW-1006-001-M | 4/26/2017 | We recommend that the Associate General Counsel for Program Enforcement determine legal sufficiency and, if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against the executive director. | \$0 |
| 2017-AT-0001-001-D | 4/27/2017 | Develop procedures directing field offices to include the review of Section 108-funded activities when performing the annual reviews of Block Grant recipients. | \$0 |
| 2017-AT-0001-001-E | 4/27/2017 | Develop procedures to ensure that the information necessary to monitor program performance and compliance with program requirements is promptly provided to the field offices. | \$0 |
| 2017-AT-0001-001-F | 4/27/2017 | Implement procedures to ensure that borrowers comply with all loan contract provisions and that required documents are submitted, including bank agreements, monthly statements, and security documents. If a borrower does not provide evidence that it has complied with all program requirements, HUD must initiate appropriate remedial actions under paragraph 12 of the contract. | \$0 |
| 2017-AT-1004-001-D | 5/8/2017 | Review all administration drawdown vouchers and provide documentation to support that the drawdowns for estimated payroll costs are reconciled with the actual payroll costs for the pay periods. Any calculated overpayment by NSP should be returned to the program to meet program purposes. | \$0 |
| 2017-FO-0006-001-B | 5/11/2017 | Establish and implement procedures and controls, in coordination with FHA, to ensure that FHA information reported in the AFR is accurate and consistent with supporting documents. | \$0 |
| 2017-FO-0006-004-A | 5/11/2017 | Develop and implement steps to ensure that the description of corrective actions highlights current efforts and key milestones for ongoing efforts and explain in the AFR how it specifically tailored its corrective actions to better reflect the unique processes, procedures, and risks involved with RHAP as required by OMB. | \$0 |
| 2017-FO-0006-004-B | 5/11/2017 | Develop and implement steps to ensure that adequate disclosures are made when future-year reduction targets for improper payments reported in the AFR are higher than the current-year improper payment estimates. | \$0 |
| 2017-FO-0006-004-C | 5/11/2017 | Disclose in the AFR the results of HUD's review concerning its current performance against program-specific improper payment reduction targets to promote transparency. | \$0 |

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| 2017-NY-0001-001-B | 5/18/2017 | We recommend that HUD's Deputy Assistant Secretary for Public Housing Investments direct staff to develop and implement policies and procedures with the Office of Field Operations regarding identification of potentially distressed projects and monitoring and enforcement of the required conversion program. | \$0 |
| 2017-PH-1003-001-D | 5/22/2017 | Develop and implement written procedures to ensure that it obtains written cost estimates as required and maintains complete documentation to support expenditures and that contractors performing or managing construction, removal, repair, or improvement work are properly licensed as required. | \$0 |
| 2017-PH-1003-002-C | 5/22/2017 | Correct the errors in the tenant files identified during the audit. | \$0 |
| 2017-PH-1003-002-D | 5/22/2017 | Review the issues identified in this audit report and if appropriate, pursue administrative sanctions against the board of directors for the violations cited in this report. | \$0 |
| 2017-KC-0003-001-B | 5/22/2017 | Remind lenders that voluntary termination is not the correct termination type to record third-party sales and that borrower consent is required to terminate insurance, even if the loans are indemnified. | \$0 |
| 2017-KC-0003-001-C | 5/22/2017 | Improve its procedures for detecting and sanctioning improper voluntary terminations. | \$0 |
| 2017-AT-1005-001-C | 5/24/2017 | Provide guidance to subrecipients to ensure that (1) on-the-job training hours are supported by source documents, such as signed attendance or time sheets, and (2) personal goods and services are supported by documents that show the allocation between business and personal use. | \$0 |
| 2017-AT-1005-001-D | 5/24/2017 | Report Program income of \$31,724 for FL0199L4D001407 to HUD. | \$0 |
| 2017-AT-1005-001-F | 5/24/2017 | Perform onsite monitoring of the subrecipient that administered project FL0431L4D001403 to ensure that participants are eligible and annual income recertifications are performed. | \$0 |
| 2017-KC-0004-001-A | 6/2/2017 | Pursue departmental clearance for the July 25, 2013, guidance that did not go through required departmental clearance. For any items that cannot be appropriately cleared, HUD should take appropriate action to recall the document or policy. | \$0 |
| 2017-KC-0004-001-B | 6/2/2017 | Develop guidance that helps the public understand its options for assistance between CDBG-DR and SBA and how to comply with Federal requirements. | \$0 |

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| 2017-KC-0004-001-C | 6/2/2017 | Develop improved procedures and provide training to appropriate staff regarding the departmental clearance process requirements, including • Determining which guidance is considered to be a directive, including public communications, and • Ensuring that HUD program participants have clear, instructive, and helpful information to comply with the applicable requirements and procedures for HUD programs. | \$0 |
| 2017-AT-1006-002-F | 6/9/2017 | Confirm the replacement of program units was appropriate for the number of units demolished at Johnson Ferry East, and submit a development proposal to construct new public housing units, transfer public housing assistance to another public housing agency, or terminate its annual contributions contract and return all unobligated and unexpended capital funds to HUD. | \$0 |
| 2017-LA-1004-001-A | 6/13/2017 | Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies against Cypress Meadows, LLC; Skyline Crest Enterprises, LLC; the project's owner; or all three for inappropriately disbursing funds in violation of the project's regulatory agreement, operating lease agreement, and HUD requirements. | \$0 |
| 2017-LA-1005-001-G | 6/16/2017 | Implement additional policies and procedures to ensure that salaries and wages and cost allocations are charged in compliance with HUD requirements. | \$0 |
| 2017-LA-1005-001-H | 6/16/2017 | Implement additional procedures and controls to ensure that documentation is obtained to support that the limited clientele national objective was met. | \$0 |
| 2017-LA-1005-001-I | 6/16/2017 | Obtain training or technical assistance on CDBG program requirements. | \$0 |
| 2017-FW-1008-001-F | 6/28/2017 | Take appropriate administrative sanctions, including suspension, limited denial of participation, or debarment, against the commissioners. | \$0 |
| 2017-FW-1009-001-D | 6/29/2017 | We further recommend that the Southwest Region Director of Multifamily Housing require its contract administrator for Beverly Place to verify that the owner's recently implemented quality control program is working as designed. | \$0 |
| 2017-FW-1009-001-E | 6/29/2017 | We further recommend that the Southwest Region Director of Multifamily Housing ensure that the project-based contract administrator's review process includes steps to obtain reasonable assurance that tenants being reported as subsidized at Beverly Place live in the subsidized units. | \$0 |
| 2017-CH-1002-001-B | 7/7/2017 | Reconcile the current program participants and related information in its internal systems with the current participants listed in HUD's systems. | \$0 |

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| 2017-CH-1002-001-I | 7/7/2017 | Ensure that it obtains a separate interest-bearing depository account for its program participants' escrow funds in accordance with HUD's requirements. | \$0 |
| 2017-CH-1002-001-J | 7/7/2017 | Ensure that its staff is appropriately trained and familiar with HUD's requirements and its program action plan regarding the administration of its program to ensure that (1) participants' contracts of participation and individual training and services plans are properly updated and contain the necessary signatures; (2) changes in participants' files are properly identified and notated; and (3) participants are notified of changes in their monthly escrow deposits, total escrow balances, or both. | \$0 |
| 2017-CH-1002-001-M | 7/7/2017 | Review the Authority's graduate documentation and adjust the Authority's minimum program size as necessary. | \$0 |
| 2017-CH-1002-001-N | 7/7/2017 | Review the Authority's Section Eight Management Assessment Program scores for the Family Self-Sufficiency program and adjust as necessary. | \$0 |
| 2017-CH-1002-001-O | 7/7/2017 | Provide technical assistance and guidance to the Authority to ensure that it properly administers its Family Self-Sufficiency program. | \$0 |
| 2017-FW-0001-001-B | 7/10/2017 | We recommend that the General Deputy Assistant Secretary for Community Planning and Development, develop and implement a policy requiring field offices to rate grantees of at least medium risk that have not been monitored in their respective program area within the last 3 years on factors that require assessments of capacity, program complexity, and monitoring findings resulting in repayment or grant reductions. | \$0 |
| 2017-FW-0001-001-C | 7/10/2017 | We recommend that the General Deputy Assistant Secretary for Community Planning and Development, develop and implement guidance for field offices to maintain supporting documentation in their official files with an adequate explanation of procedures performed to verify risk scores assigned, which could include upgrading CPD's systems to allow for the attachment of supporting documentation for risk analyses. | \$0 |
| 2017-FW-0001-001-D | 7/10/2017 | We recommend that the General Deputy Assistant Secretary for Community Planning and Development, develop and implement a quality control review process at the headquarters level to ensure compliance with monitoring requirements for reports and exhibits, to include but not be limited to explaining procedures performed and adequately explaining and providing supporting documentation for conclusions drawn. | \$0 |

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| 2017-FW-0001-001-F | 7/10/2017 | We recommend that the General Deputy Assistant Secretary for Community Planning and Development, update exhibits to require staff to document procedures performed, provide sufficient explanation to verify procedures performed and conclusions drawn, and reference appropriate supporting documentation. | \$0 |
| 2017-KC-0006-001-A | 7/14/2017 | Complete the rulemaking process for HUD's single-family note sales program. | \$0 |
| 2017-KC-0006-001-B | 7/14/2017 | Develop and implement formal procedures and guidance for the note sales program. | \$0 |
| 2017-AT-1007-001-A | 7/17/2017 | Provide adequate monitoring to the Land Bank to ensure that the subrecipient follows Federal regulations as required, including policies and procedures to help verify subrecipient compliance or address any deficiencies in need of correcting, such as annual audits, financial management systems, and file management. | \$0 |
| 2017-AT-1007-001-C | 7/17/2017 | Ensure that the Land Bank completes and clears all outstanding annual audits for fiscal years 2012 through 2016. | \$0 |
| 2017-AT-1007-001-D | 7/17/2017 | Ensure that the Land Bank develops and implements adequate financial and file management policies and procedures to ensure that files are auditable and financial records adequately identify the source and application of federally sponsored activities in accordance with Federal regulations. | \$0 |
| 2017-AT-1010-001-B | 8/4/2017 | Certify, along with the owners of the 103 units cited in the finding, that the applicable housing quality standards violations have been corrected. | \$0 |
| 2017-AT-1010-001-C | 8/4/2017 | Develop and implement adequate policies and procedures for conducting quality control inspections in accordance with HUD's requirements. | \$0 |
| 2017-AT-1010-002-B | 8/4/2017 | Complete a review of rental subsidy abatements for all current units for which a retroactive abatement was not conducted. The Authority should reimburse the program from non-Federal funds for any overpaid rental subsidy. | \$0 |
| 2017-AT-1010-002-C | 8/4/2017 | Develop and implement written procedures and a process for retroactively abating housing assistance payments. | \$0 |
| 2017-AT-1010-002-D | 8/4/2017 | Complete a rent reasonableness determination for all current units for which a determination was required but not completed. The Authority should reimburse the program from non-Federal funds for any overpaid rental subsidy. | \$0 |

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| 2017-AT-1010-002-E | 8/4/2017 | Develop and implement written procedures to ensure that a rent reasonableness determination is performed before rent increases are approved. | \$0 |
| 2017-AT-1010-002-F | 8/4/2017 | Complete a review that owners of current assisted units are not debarred, suspended, or subject to a limited denial of participation. | \$0 |
| 2017-AT-1010-002-G | 8/4/2017 | Develop and implement written procedures for conducting a complete owner eligibility determination. | \$0 |
| 2017-AT-1010-002-H | 8/4/2017 | Provide adequate training to its staff to ensure compliance with HUD's requirements for program units. | \$0 |
| 2017-FW-1010-004-G | 8/16/2017 | We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development continue to classify the City of Albuquerque as a high risk grantee until such time as HUD has determined the City has implemented an effective program in compliance with all requirements. | \$0 |
| 2017-BO-1006-002-C | 8/18/2017 | Determine whether tenants were underpaid for utility allowances and if so, reimburse the tenants from non-Federal funds. | \$0 |
| 2017-BO-1006-003-C | 8/18/2017 | Develop and maintain property records and conduct an inventory in accordance with Federal regulations. | \$0 |
| 2017-CF-0801-001-A | 8/21/2017 | Clarify whether assistance provided under its community development programs, such as HOPWA, are considered "Federal public benefits" and are, therefore, subject to PRWORA's noncitizen eligibility restrictions. | \$0 |
| 2017-CF-0801-001-B | 8/21/2017 | Consult with the Office of the Attorney General to establish whether HOPWA and other homeless assistance programs are a Federal public benefit that meets the definition of "providing assistance for the protection of life or safety" and are, therefore, exempt from PRWORA noncitizen eligibility restrictions. | \$0 |
| 2017-AT-1011-001-A | 8/21/2017 | Provide adequate supporting documentation for the amount of Public Housing Capital Fund loan to verify the loan source. If another source of Federal funds is determined, repay the amount to the appropriate program from non-Federal funds. | \$0 |
| 2017-AT-1011-001-B | 8/21/2017 | Provide support showing the amount of predevelopment fees paid. If it is over the allowable amount, that portion should be repaid to the project-based voucher program from non-Federal funds. | \$0 |

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| 2017-AT-1011-001-C | 8/21/2017 | Provide support showing the source and use of funds paid to the Terrace Lane, LP, and Southside Village, LP, after the RAD conversion or repay the project-based voucher program from non-Federal funds. | \$0 |
| 2017-AT-1011-001-D | 8/21/2017 | Develop and implement procedures to ensure that it maintains books and records that provide the source and uses of all Federal funds. | \$0 |
| 2017-AT-1011-001-E | 8/21/2017 | Ensure that the Authority completes all outstanding annual audits. | \$0 |
| 2017-AT-1011-001-G | 8/21/2017 | Establish, maintain, and follow a waiting list for each project individually. | \$0 |
| 2017-AT-1011-001-I | 8/21/2017 | Properly certify all tenants and reimburse any overages paid and associated administrative fees for tenants housed after January 1, 2017, to the project-based voucher program from non-Federal funds. | \$0 |
| 2017-AT-1011-001-K | 8/21/2017 | Develop and implement procedures for following project-based voucher requirements for tenant recertifications as project-based voucher tenants at Terrace Lane and Southside Village, and ensure they comply with the Housing Choice Voucher regulations. | \$0 |
| 2017-AT-1011-001-L | 8/21/2017 | Determine whether the households residing in the Authority's project-based voucher units, that bypassed others on the wait lists, received housing in accordance with the program's requirements and if not, consider a referral to HUD's Office of Fair Housing and Equal Opportunity. | \$0 |
| 2017-CH-1005-001-F | 8/25/2017 | Document the implementation of the quality control plan and the completed reviews of the tenant certification process. | \$0 |
| 2017-CH-1005-001-I | 8/25/2017 | Develop and implement adequate procedures and controls to ensure that the project complies with HUD's requirements and its own policies regarding the management of its waiting list. | \$0 |
| 2017-FW-1011-001-A | 8/29/2017 | We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to certify and provide supporting documentation that the identified deficiencies have been corrected for the 57 properties cited in this audit report. | \$0 |
| 2017-FW-1011-001-E | 8/29/2017 | We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to evaluate the structure of its exception reports to ensure that they do not omit existing hazards and other issues reported by inspectors. | \$0 |

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| 2017-FW-1011-001-F | 8/29/2017 | We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to perform required background investigations before allowing individuals and vendors to work under the contract, and prevent those who have not had background checks from performing further work under the contract until it determines that they are suitable for the duties assigned. | \$0 |
| 2017-FW-1011-001-G | 8/29/2017 | We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to sign its contracts with vendors. | \$0 |
| 2017-FW-1011-001-H | 8/29/2017 | We recommend that HUD's Associate Deputy Assistant Secretary for Single Family Housing assess BLM's performance under the area 1D contract at least quarterly to determine whether it has improved its performance. If its performance does not improve, coordinate with the Office of the Chief Procurement Officer to determine whether BLM was in default of its contract and take appropriate action. | \$0 |
| 2017-PH-0001-001-B | 9/5/2017 | Provide guidance to field office staff to clarify the statutory requirements in 42 U.S.C. 5305(a)(24) regarding a principal reduction and a downpayment for direct home-ownership assistance activities. | \$0 |
| 2017-PH-0001-001-C | 9/5/2017 | Develop and implement guidance to communicate appropriate ways for grantees to calculate household income. | \$0 |
| 2017-PH-0001-001-D | 9/5/2017 | Reemphasize to field offices the importance of using the correct monitoring guide to monitor direct home-ownership assistance activities. | \$0 |
| 2017-CH-1006-001-M | 9/5/2017 | Require the member for whom it tried to transfer the membership associated with a unit in which the remaining member passed away, to move into the unit or continue to pursue the release of the member's membership rights to the Cooperative. | \$0 |
| 2017-CH-1006-001-N | 9/5/2017 | Require the members who did not maintain their unit at the project as their principal residence to move into the unit or continue to pursue the sale of their membership in the Cooperative. | \$0 |
| 2017-CH-1006-001-O | 9/5/2017 | Provide sufficient documentation to support that the single occupant of a unit was a member of the Cooperative. If the Cooperative cannot do this, it should determine who has the right to membership associated with the unit, transfer the membership to that person if appropriate, and require him or her to move into or sell the unit. | \$0 |

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| 2017-CH-1006-001-Q | 9/5/2017 | Rent the unit that was used to provide rent-free housing to former employees of the management agent to a very low-, low-, or moderate-income household selected from a waiting list for rental units that meets the requirements of the resident home-ownership plan and considers the tenant profile. | \$0 |
| 2017-FW-1012-001-I | 9/6/2017 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to update the IDIS PR-47 HOME Vacant Units Report to include accurate and current data and continue this practice periodically. | \$0 |
| 2017-KC-0007-001-B | 9/12/2017 | Follow up with the housing authorities in our sample, identified as noncompliant with flat rent requirements, to ensure that their rents are properly adjusted. | \$0 |
| 2017-LA-1008-002-E | 9/13/2017 | Reclassify home-buyer assistance expenses and refunds from the City's NSP3 ARR program to its NSP3 Homebuyer Assistance Program in DRGR and the general ledger. | \$0 |
| 2017-LA-0004-001-B | 9/14/2017 | Develop and implement policies and procedures to ensure that the Office of Single Family Asset Management and Office of Lender Activities and Program Compliance communicate the results of their servicing reviews to each other. | \$0 |
| 2017-LA-0004-001-C | 9/14/2017 | Update and revise policies and procedures, including reinforcement of guidance (for example, mortgagee letters, notifications to servicers, or training) to ensure that servicers accurately report the status of delinquent loans to HUD. | \$0 |
| 2017-LA-0004-001-E | 9/14/2017 | Reinforce existing guidance (such as mortgagee letters, notifications to servicers, and training) to servicers to ensure that they engage in required loss mitigation. | \$0 |
| 2017-LA-0004-001-F | 9/14/2017 | Require that the servicers with significant and other deficiencies revise and update their policies and procedures, as necessary, to ensure that they comply with HUD requirements and guidance on loss mitigation evaluation. | \$0 |
| 2017-AT-1802-001-B | 9/15/2017 | Instruct the Office for the Socioeconomic and Community Development to submit a plan for how it will proceed with the fine arts center project. The plan should include a schedule that HUD can track to ensure the project's completion without proposing the use of additional HUD funds. | \$0 |

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| 2017-NY-1010-001-C | 9/15/2017 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to provide training to its staff on applicable HUD and Federal requirements for eligibility, documentation of costs, and duplication of benefits reviews. | \$0 |
| 2017-LA-1801-001-C | 9/20/2017 | Develop and implement policies and procedures to identify prohibited restrictions on conveyance to ensure that it does not originate FHA loans with prohibited restrictive covenants. | \$0 |
| 2017-LA-1801-001-D | 9/20/2017 | Provide training to its employees regarding HUD's requirements related to prohibited restrictions on conveyance. | \$0 |
| 2017-KC-0008-001-A | 9/21/2017 | Develop and implement controls to ensure that policies and procedures for account executives are continually reviewed and updated to reflect changes in Ginnie Mae's operations. | \$0 |
| 2017-KC-0008-001-B | 9/21/2017 | Develop and implement controls to review issuers to determine the total impact of a large or multiple-issuer default, the maximize-size default Ginnie Mae can adequately execute, and an issuer's ability to adapt to changing market conditions. | \$0 |
| 2017-KC-0008-001-C | 9/21/2017 | Develop and implement controls to continually assess skills required to meet organizational goals to include a plan to prioritize resources to accommodate changing organizational needs. | \$0 |
| 2017-KC-0008-001-D | 9/21/2017 | Develop and implement training programs to ensure that employee skill levels are developed to meet changing organizational needs to include secondary market training. | \$0 |
| 2017-BO-1007-001-E | 9/21/2017 | Reprocure any service contracts necessary and ensure that the contracts are properly awarded in accordance with HUD requirements. | \$0 |
| 2017-NY-1012-001-A | 9/21/2017 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that it obtained adequate support for contractor invoices related to disaster funds it disbursed to its subrecipient under the program. | \$0 |
| 2017-NY-1012-001-B | 9/21/2017 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that it has strengthened its invoice review process to ensure that costs are eligible and supported before disbursing disaster funds to its subrecipient under the program. | \$0 |
| 2017-LA-1802-001-C | 9/22/2017 | Develop and implement policies and procedures to identify prohibited restrictions on conveyance to ensure that it does not originate FHA loans with prohibited restrictive covenants. | \$0 |

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| 2017-LA-1802-001-D | 9/22/2017 | Provide training to its employees regarding HUD's requirements related to prohibited restrictions on conveyance. | \$0 |
| 2017-PH-0002-001-A | 9/22/2017 | Clarify that if a State receives a disaster recovery grant and chooses to certify that its procurement process is equivalent to Federal procurement standards, "equivalent" means that its procurement process fully aligns with, or meets the intent of, each of the Federal procurement standards at 2 CFR 200.318 through 200.326. | \$0 |
| 2017-PH-0002-001-B | 9/22/2017 | Improve its controls to ensure that appropriate staff adequately evaluates the proficiency of State grantee procurement processes for States that select the equivalency option. This includes ensuring that staff that specializes in procurement review the documentation to ensure that State processes fully align with, or meet the intent of, each of the Federal procurement standards at 2 CFR 200.318 through 200.326. | \$0 |
| 2017-PH-0002-001-C | 9/22/2017 | Clarify and improve its guidance for State grantees to explain what it means to have a procurement process that fully aligns with, or meets the intent of, each of the Federal procurement standards at 2 CFR 200.318 through 200.326. | \$0 |
| 2017-PH-0002-001-D | 9/22/2017 | Provide procurement training and technical assistance to State grantees to ensure that they understand the intent of each of the Federal procurement standards at 2 CFR 200.318 through 200.326. | \$0 |
| 2017-PH-1006-001-C | 9/25/2017 | Develop and implement controls to ensure that the project complies with the regulatory agreement and applicable HUD requirements. | \$0 |
| 2017-PH-1006-001-D | 9/25/2017 | Provide training and technical assistance to the owner and its management agent to ensure compliance with the terms of its regulatory agreement and applicable HUD requirements. | \$0 |
| 2017-PH-1006-002-A | 9/25/2017 | Submit a project owner's or management agent's certification for identity-of-interest agents, a management entity profile, a management plan, and other required documentation for review and approval. | \$0 |
| 2017-PH-1006-002-C | 9/25/2017 | Evaluate the owner's capability to effectively manage the project and consider whether independent professional management services are needed. | \$0 |
| 2017-PH-1006-002-D | 9/25/2017 | Pursue civil money penalties and administrative sanctions, as appropriate, against the owner and its parent company and their principals for their part in the violations cited in this report. | \$0 |

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| 2017-KC-0009-001-A | 9/26/2017 | Develop and implement adequate written policies to ensure that cardholders obtain appropriate authorizations to support charges to their government travel cards and establish a process for submitting a written request to OCFO for a merchant code unblock. | \$0 |
| 2017-KC-0009-001-B | 9/26/2017 | Develop and implement written policies to ensure that program offices adequately follow up on identified questionable charges and inform OCFO of significant travel card violations when they are identified. | \$0 |
| 2017-KC-1003-001-E | 9/26/2017 | Require the Authority and Majestic Management to repay any excessive annual leave that Majestic Management paid to its employees from project funds when its contract terminated in 2017. | \$0 |
| 2017-KC-1003-002-C | 9/26/2017 | Require the Authority to review all other payments to the sampled vendors to confirm that the costs were reasonable and the goods and services were procured from eligible vendors or repay the projects from non-Federal funds. | \$0 |
| 2017-KC-1003-003-B | 9/26/2017 | Require the Authority to recompute the rents for the households noted above and as necessary for errors made by Majestic Management, reimburse tenants for overcharged rent from operating funds or rent credit, and enter into repayment agreements with tenants if they were undercharged based on nondisclosure of income. | \$0 |
| 2017-LA-1803-001-C | 9/28/2017 | Develop and implement policies and procedures to identify prohibited restrictions on conveyance to ensure that it does not originate FHA loans with prohibited restrictive covenants. | \$0 |
| 2017-LA-1803-001-D | 9/28/2017 | Provide training to its employees regarding HUD's requirements related to prohibited restrictions on conveyance. | \$0 |
| 2017-DP-0003-001-A | 9/28/2017 | Not released to public. | \$0 |
| 2017-DP-0003-001-C | 9/28/2017 | Not released to public. | \$0 |
| 2017-CH-1007-001-C | 9/28/2017 | Implement adequate procedures and controls to ensure that the Authority complies with HUD's requirements for program conflicts of interest, including but not limited to ensuring that (1) its staff does not complete inspections for units owned by entities substantially controlled by the Authority, (2) its staff is appropriately trained and familiar with HUD's requirements for units owned by entities it substantially controls, and (3) future contracts to perform housing quality standards inspections for program units owned by entities substantially controlled by the Authority are with a HUD-approved independent third party. | \$0 |

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| 2017-CH-1007-002-F | 9/28/2017 | For the five household's residing in units that were not affordable, renegotiate the rent to the owners or require the households to move into units that are affordable. | \$0 |
| 2017-CH-1007-002-H | 9/28/2017 | Evaluate its quality control process to ensure that calculation, voucher size, payment standard, and utility allowance errors are identified and appropriately corrected. | \$0 |
| 2017-CH-1007-002-I | 9/28/2017 | Ensure that its staff is properly trained and familiar with HUD's and its own requirements regarding program housing assistance calculations, applying appropriate voucher sizes, and when to apply changes to households' payment standards and utility allowances. | \$0 |
| 2017-CH-1007-002-J | 9/28/2017 | Review all of the remaining program household files to determine whether appropriate voucher sizes were provided and payment standards and utility allowances were applied and updated appropriately. The Authority should conduct special recertifications for the households with vouchers that do not comply with HUD's requirements and the Authority's administrative plan, issue the appropriate voucher sizes, and apply updated payment standards and utility allowances as appropriate. | \$0 |
| 2017-CH-1007-002-K | 9/28/2017 | Restrict the Authority from administering other HUD-funded programs until it substantially improves its program administration to ensure compliance with applicable requirements based on the findings cited in this audit report, absent sufficient documentation provided by the Authority. | \$0 |
| 2017-NY-1013-001-F | 9/28/2017 | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to improve its policies and procedures to ensure that capital funds, including replacement housing factor funds, are obligated and spent for eligible activities in a timely manner. | \$0 |
| 2017-NY-1013-001-I | 9/28/2017 | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to improve its policies and procedures to ensure that its budget, financial reports, and accounting data are accurate and up to date. | \$0 |

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| 2017-PH-0003-001-A | 9/29/2017 | Direct the applicable lenders to provide evidence that the properties for the 1,383 FHA-insured loans not included in our sample had a safe and potable water source, or that the appraisers had not notified the lender of the water quality issue on their appraisals. If the lenders cannot provide this evidence, HUD should direct them to perform water testing and any necessary remediation to ensure that the properties have a safe and potable water source, or indemnify HUD against future loss. | \$0 |
| 2017-PH-0003-001-B | 9/29/2017 | Take appropriate administrative action against the lenders or appraisers for any cases in which it finds that they did not take appropriate steps to ensure that properties had a safe and potable water source. | \$0 |
| 2017-PH-0003-001-C | 9/29/2017 | Develop and implement additional guidance to advise lenders and appraisers when water testing is required for properties serviced by a public water system which has issued a public notice of water contamination. | \$0 |
| 2017-PH-0003-001-E | 9/29/2017 | Consider requiring water testing for all FHA-insured properties. | \$0 |
| 2017-NY-0002-001-A | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs issue guidance reminding grantees of the requirement to properly report the addresses of assisted properties in IDIS and properly calculate and report program income from the disposition of these properties. | \$0 |
| 2017-NY-0002-001-B | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs develop a process to ensure that grantees properly report the addresses of assisted properties in IDIS and properly calculate and report program income from the disposition of these properties regularly. This process could include but is not limited to developing a process to extract data reported in IDIS on activities with the matrix codes related to real property, and training and instructing the Office of Community Planning and Development's field office staff to extract this data and manually check for address and program income data on grantees' activities, particularly activities that are completed but have properties that could still be subject to program income requirements. | \$0 |
| 2017-NY-0002-001-C | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Newark, NJ, field office to require Jersey City to provide documentation to show that a notice was provided to affected citizens as required or take action to advise affected citizens that they disposed of the property. | \$0 |

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| 2017-NY-0002-001-F | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Philadelphia, PA, field office to require Luzerne County to reclassify program income already reported to the activity ID in IDIS that generated the income, ensuring that the \$798,273 in program income is properly accounted for. | \$0 |
| 2017-NY-0002-001-G | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Los Angeles, CA, field office to require the County of Los Angeles to reclassify program income to the activity ID in IDIS that generated the income, ensuring that the \$300,330 in program income is properly accounted for. | \$0 |
| 2017-NY-0002-001-H | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Milwaukee, WI, field office to document that no portion of the four State of Wisconsin's activities reviewed is currently subject to the change of use requirements or remind the State of Wisconsin that the portions of the activities related to the voluntary grant reductions are still subject to the change of use requirements. | \$0 |
| 2017-NY-0002-001-I | 9/29/2017 | We recommend that the Deputy Assistant Secretary for Grant Programs issue guidance to HUD staff and grantees to clarify the applicability of change of use requirements in cases where there is both a repayment from non-Federal funds and a voluntary grant reduction. | \$0 |
| 2017-KC-0010-001-A | 9/29/2017 | Update the terms in the purchase agreement to ensure that the agreements define "extenuating circumstance" in reference to foreclosure avoidance, establish how long stabilization outcomes can continue to be reported as planned, and establish financial or other penalties to hold purchasers accountable in instances of nonreporting and noncompliance. | \$0 |
| 2017-SE-1002-001-A | 9/29/2017 | Review the Authority's non-Sound Families Initiative project-based voucher projects to determine whether it executed the agreement with the owners of new construction projects. | \$0 |
| 2017-SE-1002-001-B | 9/29/2017 | Assist the Authority in obtaining any training needs identified by the review in recommendation 1A. | \$0 |

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| 2017-SE-1002-001-C | 9/29/2017 | Require the Authority to submit evidence and its board of directors to certify to the Director of the Seattle Office of Public Housing that it has complied with regulatory requirements for each step of the project-based voucher process for each new project-based voucher project until such time as the Director of the Seattle Office of Public Housing believes the Authority understands and is consistently complying with the requirements. | \$0 |
| 2017-CH-1010-001-E | 9/30/2017 | Improve its procedures and controls to ensure that the County administers the program in accordance with Federal requirements. | \$0 |
| 2017-CH-1011-001-A | 9/30/2017 | Certify and provide supporting documentation showing that the identified deficiencies have been corrected for the 8 of 109 properties cited in this audit report. | \$0 |
| 2017-CH-1011-001-E | 9/30/2017 | Assess BLM's performance under the area 4P contract at least quarterly to determine whether it has improved its performance. If its performance does not improve, HUD in coordination with the Office of the Chief Procurement Officer should determine whether BLM has defaulted on its contract and take the appropriate actions. | \$0 |
| 2017-CH-1009-001-I | 9/30/2017 | Determine the market value of the operating rights for the 10 licensed beds sold in April 2015. If the licensed beds were sold for less than market value, the owner should reimburse the project from nonproject funds for the difference between the market value and the \$150,000 sales price of the operating rights for the 10 licensed beds. | \$0 |
| 2017-CH-1009-001-K | 9/30/2017 | Work with the project's owner and Greystone for the owner to develop an action plan to bring the owner current on the project's mortgage, reserve for replacements, and taxes and insurance to prevent a claim to HUD on the mortgage. | \$0 |
| 2018-FO-0001-001-A | 11/3/2017 | Designate additional HUD personnel and establish an internal reporting structure to complete DATA Act implementation, while sustaining reliable DATA Act reporting for later periods. | \$0 |
| 2018-FO-0001-001-B | 11/3/2017 | Validate, certify, and submit all reportable FHA and Ginnie Mae data through the DATA Act broker and report the data on USASpending.gov, including files A through F. | \$0 |
| 2018-FO-0001-001-C | 11/3/2017 | Complete data quality and error resolution for HUD's loan programs to ensure inclusion in HUD's subsequent submissions. | \$0 |
| 2018-FO-0001-001-D | 11/3/2017 | Allocate the financial resources to ensure that reconciliations are performed in the consolidation of source system data to the DATA Act submission files. | \$0 |

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| 2018-FO-0001-001-E | 11/3/2017 | Establish and implement internal control policies and procedures for consolidating and reconciling data from HUD, Ginnie Mae, and FHA source systems are documented and include a governance structure, including roles, responsibilities, and personnel completing DATA Act reporting procedures. | \$0 |
| 2018-FW-0801-001-A | 11/6/2017 | We recommend that the Deputy Assistant Secretary for Public Housing and Voucher Program follow departmental clearance procedures and issue clarification to public housing agencies to explain what is being certified to in the Application. | \$0 |
| 2018-FO-0002-002-A | 11/14/2017 | Require its mission support contractors to submit a capitalization report and other supporting documentation in a timely manner, which would allow Ginnie Mae to record fixed asset activities during the proper period. | \$0 |
| 2018-FO-0003-001-A | 11/15/2017 | Establish and implement an effective quality control process to prevent or detect model processing errors cited in our report and prevent other similar model processing errors in the future. | \$0 |
| 2018-FO-0003-001-B | 11/15/2017 | Reevaluate FHA's existing model documentation for single-family, HECM, and multifamily models to determine whether their current state is acceptable, so that it provides the intended users a thorough understanding of how the model works and also allows new users to assume responsibility for the model's use (operational procedures). Based on this review, FHA should make adjustments as needed to the model documentation. At a minimum, these adjustments should include appropriate actions taken to address model documentation deficiencies cited in our report. | \$0 |
| 2018-FO-0003-001-C | 11/15/2017 | Review FHA's existing model coding for single-family, HECM, and multifamily models and make necessary changes to make them consistent with industry's best practices in model coding. At a minimum, FHA should implement actions to address model coding deficiencies cited in our report. | \$0 |
| 2018-FO-0003-001-D | 11/15/2017 | Establish and implement policies and procedures for assessing and monitoring the reliability of the work performed by FHA's modeling contractors. | \$0 |
| 2018-FO-0003-001-E | 11/15/2017 | Revisit the model's ability to predict future performance of the single-family portfolio, based on our concerns expressed in this report regarding relationships of certain variables (such as loan-to-value ratio and FICO scores to prepayment) that are not consistent with our expectations. FHA should provide us an analysis to support its position if it believes that a model design change is not warranted. | \$0 |

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| 2018-FO-0003-002-C | 11/15/2017 | Develop and implement a reconciliation process to ensure that the information in various systems is consistent for all accounting events. | \$0 |
| 2018-FO-0003-002-F | 11/15/2017 | Develop and implement policies, procedures, and controls to ensure that the reported current-year endorsements in HERMIT and SFHEDW agree with the current-year endorsements in CHUMS. | \$0 |
| 2018-FO-0004-001-A | 11/15/2017 | Implement a repeatable and sustainable process to prepare timely and accurate quarterly financial statement notes, including third and fourth quarter notes within the OMB required timeframe. | \$0 |
| 2018-FO-0004-002-A | 11/15/2017 | Work with PIH to develop and implement a consistent and reasonable methodology for determining the PIH prepayment that (1) allows for timely recording of financial events, (2) complies with GAAP, and (3) provides an adequate audit trail until the cash management process is automated. | \$0 |
| 2018-FO-0004-002-B | 11/15/2017 | Develop and implement procedures to ensure that the methodology is reevaluated by PIH and OCFO annually and any changes do not compromise (1) the audit trail, (2) compliance with GAAP, or (3) the accuracy of the balance. | \$0 |
| 2018-FO-0004-002-F | 11/15/2017 | Work with OCFO to develop a consistent and reasonable methodology for determining the PIH prepayment, which (1) allows for timely recording of financial events, (2) complies with GAAP, and (3) provides an adequate audit trail until the cash management process is automated. | \$0 |
| 2018-FO-0004-005-A | 11/15/2017 | Implement an information system or system application that can produce HUD's consolidated financial statement notes accurately and in a timely manner. | \$0 |
| 2018-FO-0004-006-A | 11/15/2017 | Establish and implement policies and procedures that require identification and performance of complementary controls and periodic evaluation of established complementary controls to ensure that they continue to address financial and operational risks and document, assign, and communicate user complementary controls roles and responsibilities. | \$0 |
| 2018-FO-0004-007-C | 11/15/2017 | Establish records maintenance policies and procedures to ensure the accurate recording of IPAC transaction details, including summary amount, detail amount, unit amount, and unit price. | \$0 |
| 2018-FO-0004-007-D | 11/15/2017 | Monitor the review and verification processes to ensure that each IPAC transaction is accurately posted to the appropriate fund (TAS) in the Oracle financial system in a timely manner. | \$0 |

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| 2018-FO-0004-007-E | 11/15/2017 | Ensure that originating base IAAs and modifications are maintained in HUD's procurement system of record, PRISM, including manual documentation and records from HIAMS. | \$0 |
| 2018-FO-0004-007-F | 11/15/2017 | Develop, document, and implement policies and procedures for initiating, recording, and approving IAAs and subsequent modifications. | \$0 |
| 2018-FO-0004-007-G | 11/15/2017 | Monitor the records management procedures of OCPO field offices for administering consistency among contracting officers processing IAAs and corresponding modifications. | \$0 |
| 2018-FO-0004-008-A | 11/15/2017 | Improve controls to ensure that the OOR process is successful. This includes but is not limited to the following: (1) providing clarity on what constitutes a reasonable justification for retaining obligations marked for review during the OOR and (2) ensuring that a reasonable amount of time is provided for program offices to adequately complete the markup review phase of the OOR. | \$0 |
| 2018-FO-0004-011-A | 11/15/2017 | For all 32 debts not under repayment agreement, (1) send demand letters for any debts for which a demand letter has not been sent and (2) aggressively work with the PHAs to determine appropriate repayment agreement terms. | \$0 |
| 2018-FO-0004-011-B | 11/15/2017 | Establish procedures to ensure that the debt file is sent to the OCFO DCCO for claim establishment if initial collection attempts prove unsuccessful. | \$0 |
| 2018-FO-0004-011-C | 11/15/2017 | Establish procedures to routinely send all debts (delinquent or not) to OCFO for evaluation as required by the debt collection handbook. | \$0 |
| 2018-FO-0004-011-D | 11/15/2017 | Finalize the repayment agreement procedures and implement training to ensure that all of PIH is aware of the procedures. The repayment agreement procedures should ensure that PIH follows HUD's debt collection handbook. | \$0 |
| 2018-FO-0004-011-E | 11/15/2017 | Work with PIH to determine which debts should be transferred to the Departments of Treasury or Justice and which debts should be written off. The Deputy CFO should ensure that proper documentation is maintained to support a decision for write-off. | \$0 |
| 2018-FO-0004-011-F | 11/15/2017 | Establish controls to ensure that program offices send all outstanding debts to the Fort Worth Accounting Center for appropriate recording and management in a timely manner and in accordance with the debt collection handbook. | \$0 |
| 2018-DP-0001-001-F | 12/15/2017 | Not released to public. | \$0 |

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| 2018-AT-1001-001-B | 12/21/2017 | Update its records retention policy to meet HUD's records retention requirements and notify its NSP subrecipients of the documentation retention requirements for the NSP grants. | \$0 |
| 2018-AT-1001-001-C | 12/21/2017 | Develop a retention strategy for its subrecipients to ensure that documentation is readily available for review. | \$0 |
| 2018-CH-0001-001-A | 12/22/2017 | Conduct onsite management reviews of the projects to supplement the onsite use restriction agreement compliance monitoring reviews to ensure that the projects are operated in accordance with HUD's requirements. | \$0 |
| 2018-CH-0001-001-B | 12/22/2017 | Work with the Office of Multifamily Asset Management and Portfolio Oversight to develop and issue guidance on requirements in the grant and use agreements that would benefit the grantees' board members and staff of the projects' management agents. | \$0 |
| 2018-AT-1002-001-B | 12/29/2017 | Reconcile the data included in its CAPER with the data in its financial management system and correct any inaccurate information reported to HUD. | \$0 |
| 2018-AT-1002-001-C | 12/29/2017 | Develop and implement policies and procedures to ensure that its required matching contributions are properly supported. | \$0 |
| 2018-AT-1002-001-D | 12/29/2017 | Develop and implement policies and procedures to ensure that it reports data through its CAPERs using data from its own financial management system instead of data from HUD's information system. | \$0 |
| 2018-AT-1802-001-A | 12/29/2017 | Track and ensure that Volunteers returns to the Treasury any funds recovered through the ongoing litigation pertaining to the Yabucoa housing project. | \$0 |

List of Open Recommendations to Present

| Recommendation Number | Report Date | Recommendation Text | Balance Due |
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| 2018-KC-0001-001-A | 3/26/2018 | Develop a method for using the Do Not Pay portal during the underwriting process to identify delinquent child support and delinquent Federal debt to prevent future FHA loans to ineligible borrowers to put \$1,905,340,944 to better use. | \$1,905,340,944 |
| 2018-FW-0001-001-A | 6/26/2018 | We recommend that the Deputy Assistant Secretary for Operations develop and implement policies to require CPD headquarters' substantive involvement and responsibility in the risk assessment and monitoring function, including (1) oversight of risk assessment, including ensuring that all required grantees have a risk assessment performed; (2) review of annual work plans; (3) evaluation of monitoring performance and findings; (4) institution of functional supervisory controls; and (5) enforcement of field office compliance with risk analysis and monitoring requirements. If OFM does this, a minimum of \$907 million in Federal funds could be put to better use by more consistently and accurately assessing risk and monitoring grantees. | \$907,982,874 |
| 2018-FW-0802-001-C | 5/15/2018 | We recommend that the Chief Financial Officer determine whether the revised and completed transactions totaling \$496,913,235 and made more than a year after the original voucher entry were GAAP violations. If the transactions were violations, appropriate actions should be taken, including but not limited to adjusting the transactions in LOCCS and HUD's financial statements. | \$496,913,235 |
| 2018-FW-0802-001-B | 5/15/2018 | We recommend that the Chief Financial Officer determine whether the revised and completed detail transactions totaling to \$435,263,268, which occurred before and after grant rounds obligation and expenditure dates, were ADA violations. If the transactions were violations, actions should be taken as required by the ADA. | \$435,263,268 |

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| 2018-LA-0007-001-A | 9/27/2018 | Implement a change to regulations at 24 CFR Part 203 to require curtailment of preforeclosure interest and other costs that are caused by lender servicing delays, resulting in \$413,513,975 in funds to be put to better use. This should include updating or seeking statutory authority to update HUD's regulations as necessary and coordinating with HUD's Office of Finance and Budget, well before any changes go through departmental clearance, to ensure that planned curtailment requirements can be consistently enforced through the claims process. | \$413,513,975 |
| 2018-FW-0802-001-A | 5/15/2018 | We recommend that the Chief Financial Officer determine whether the summary expenditures totaling \$160,360,714, which exceeded the grant round obligations for the two grantees, were ADA violations. If the transactions were violations, action should be taken as required by the ADA. | \$160,360,714 |
| 2018-CF-0802-001-B | 9/29/2018 | Record in FHA Connection the remaining indemnified loans, avoiding \$47,433,895 in estimated losses. The estimated loss is based on the loss severity rate of 46 percent of the total unpaid principal balance of \$103,117,164. | \$47,433,895 |
| 2018-BO-0001-001-G | 9/17/2018 | Require Jamaica Hospital Nursing Home to provide support for \$44,483,000 in accounts payable. Any amount that the owner cannot support as reasonable in price and necessary to the nursing home should be removed from the accounts payable | \$44,483,000 |
| 2018-BO-0001-001-B | 9/17/2018 | Implement the action plan for the four defaulted nursing homes to protect HUD's investment of \$41,435,357. This amount represents the collective funds put to better use for these nursing homes. Appendix E lists the funds to be put to better use by nursing home | \$41,435,357 |
| 2018-CH-1006-001-A | 9/18/2018 | Procure appropriate HUD-approved investment accounts and move all Federal funds from the STAR Ohio investment accounts to HUD-approved accounts to ensure that \$20,706,862 or the current balance of the STAR Ohio accounts is properly protected. | \$20,706,862 |
| 2018-PH-0003-001-C | 9/28/2018 | Develop and implement policies and procedures for the Community Compass program, to include postaward monitoring, that ensures that providers and provider subcontractors comply with applicable requirements to avoid incurring expenses for unapproved personnel and overcharged labor and travel costs, thereby ensuring that as much as \$15,475,981 is put to better use. | \$15,475,981 |

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| 2018-BO-0001-001-F | 9/17/2018 | Require Jamaica Hospital Nursing Home to provide support for \$8,974,000 paid to its related company. Any amount that the owner cannot support as reasonable in price and necessary to the nursing home should be repaid to the nursing home. | \$8,974,000 |
| 2018-PH-0002-001-A | 9/10/2018 | Require the 12 grantees to correct their action plans to ensure that they comply with program requirements and submit the corrected plans to HUD for review or require the grantees to repay HUD from non-Federal funds for any amount of the \$7,779,450 they received that they cannot support. | \$7,779,450 |
| 2018-BO-0001-001-H | 9/17/2018 | Require the owners of Bishop Wicke Health and Rehabilitation Center, Plaza Village Senior Living, Golden Hill Health Care Center, Immanuel Campus of Care, and their related companies to reimburse the nursing homes for the ineligible expenses of \$7,027,289. | \$7,027,289 |
| 2018-KC-0004-001-C | 9/20/2018 | Redesign the partial claim program to eliminate its weaknesses and ensure that partial claims benefit from a stronger lien position to put \$6,770,000 to better use. | \$6,770,000 |
| 2018-KC-0004-001-A | 9/20/2018 | Pursue the collection of the \$5,690,000 in surplus proceeds that HUD was entitled to receive from 2017 loan terminations. | \$5,690,000 |
| 2018-PH-0003-001-D | 9/28/2018 | Develop and implement controls for the Community Compass program to ensure that it uses procurement contracts for services that directly benefit HUD, including the development, maintenance, and operation of the HUD Exchange website and preparation of the Annual Homelessness Assessment Report, thereby ensuring that as much as \$5,060,494 is put to better use. | \$5,060,494 |
| 2018-PH-1001-001-A | 2/12/2018 | Conduct criminal record background checks in accordance with its policies and procedures to ensure that adult members of households for whom the Authority made housing assistance payments totaling \$4,920,685 were eligible to participate in the program or repay its program from non-Federal funds for any amount that it cannot support. If the participants are deemed ineligible, the Authority should follow applicable regulations to terminate or modify assistance. | \$4,920,685 |
| 2018-FW-1004-001-E | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to support or reduce its match contributions by \$2,967,568 and review its HOME match contributions for the past 5 years for compliance with HOME regulations and report the results to the Fort Worth Office of Community Planning and Development. | \$2,967,568 |

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| 2018-LA-0005-001-B | 9/21/2018 | Coordinate with the Deputy Assistant Secretary for Finance and Budget to board 350 manually paid partial claims that were not boarded into SMART, resulting in funds to be put to better use in the amount of \$2,297,706. | \$2,297,706 |
| 2018-CH-1009-001-A | 9/28/2018 | Support the reasonableness of or reimburse the project \$2,232,004 (\$1,719,736 + \$484,615 + \$27,653) from nonproject funds for the project funds disbursed without sufficient procurement or contract documentation. | \$2,232,004 |
| 2018-KC-0002-001-C | 8/7/2018 | Establish and implement policies and procedures to ensure that all of its unclaimed funds are claimed and the money is appropriately routed to put \$2.2 million to better use. At a minimum, these policies and procedures should address what constitutes FHA and Ginnie Mae funds, ensure that these funds are returned to FHA or Ginnie Mae as appropriate, and include policies to claim co-owned funds with any appropriate thresholds or limitations. | \$2,156,191 |
| 2018-PH-1006-001-A | 9/21/2018 | Provide documentation to show that disbursements totaling \$2,136,849 and any bank transfers to the owner's non-project accounts that occurred outside of our audit period were reasonable and necessary expenses for the operation of the project or repay the project from non-project funds for any amount that it cannot support. | \$2,136,849 |
| 2018-KC-0002-001-B | 8/7/2018 | Work with Treasury to identify and obtain reimbursement for FHA's and Ginnie Mae's portion of the \$1.9 million in HUD funds that Treasury collected. | \$1,946,286 |
| 2018-FW-1005-001-A | 8/2/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Eastwood Terrace Apartments owner to support that the subsidies for 77 tenants and units with income discrepancies, missing EIV reports, missing income verifications, missing annual certifications and missing signatures are supported and accurate or repay HUD \$1,865,344 for those subsidies. Repayment must be from non-project funds. | \$1,865,344 |
| 2018-KC-1002-001-C | 4/6/2018 | Recalculate annual income for participants assisted with the 2014 lead hazard control grant to support the \$1,803,705 spent. For any assistance the Health Department cannot support with complete income calculations, it should repay the U.S. Treasury from non-Federal funds, less any amount repaid as a result of recommendations 1B and 2A. | \$1,803,705 |

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| 2018-BO-1003-001-B | 6/20/2018 | Support that \$1,559,908 in HOME funds disbursed was reasonable, supported, and allowable in accordance with Federal requirements or repay from non-Federal funds any amount that cannot be supported. | \$1,559,908 |
| 2018-PH-1007-002-B | 9/25/2018 | Submit a retroactive request for a waiver to the conflict-of-interest requirements to support payments totaling \$1,499,137 or reimburse the appropriate fund from non-Federal funds for any amount not covered by a waiver. | \$1,499,137 |
| 2018-BO-1003-001-A | 6/20/2018 | Repay from non-Federal sources the \$1,451,559 in ineligible funds when the HOME program commitment requirements were not completed as required, the environmental reviews were not properly completed, and funds were not disbursed in accordance with written agreements. | \$1,451,559 |
| 2018-AT-0801-001-A | 9/28/2018 | Ensure that \$1,385,791 (\$1,229,684 in housing assistance payments and \$156,107 in associated administrative fees) used by the Lexington-Fayette Urban County Housing Authority is supported through a valid and retroactive exemption from HUD's third-party requirements. If a retroactive exemption cannot be issued, HUD should follow recovery procedures prescribed in HUD Handbook 2000.06, REV-4. | \$1,385,791 |
| 2018-FW-1004-001-A | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to repay its HOME program from non-Federal funds \$1,322,280, which it misspent reconstructing homes. | \$1,322,280 |
| 2018-NY-0001-001-B | 9/24/2018 | We recommend that HUD's Deputy Assistant Secretary for Housing Counseling obtain and provide documentation for the four housing counseling agency reapprovals and the three housing counseling agency voucher approvals to show that the \$1,310,719 in Housing Counseling Grant funds ⁵ disbursed was for eligible and supported costs or repay from non-Federal funds any amount that cannot be supported. | \$1,310,719 |
| 2018-NY-1003-001-A | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$1,294,062 paid to the Long Branch Housing Authority was for eligible, reasonable, necessary, and allocable costs or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable. | \$1,294,062 |

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| 2018-BO-1003-001-C | 6/20/2018 | Support that \$1,253,596 in funds not yet expended was reasonable, supported, and allowable or reallocate the funds, thus ensuring that they will be put to their intended use. | \$1,253,596 |
| 2018-PH-1002-001-C | 2/16/2018 | Develop and implement procedures and controls to ensure that program units meet housing quality standards and inspectors are adequately trained to perform inspections, thereby ensuring that an estimated \$1,241,550 in program funds is spent for units that are decent, safe and sanitary. | \$1,241,550 |
| 2018-CH-1003-001-A | 8/2/2018 | Support that the converted units met HUD's housing quality standards or reimburse its program \$1,206,046 from non-Federal funds (\$1,053,618 in housing assistance payments + \$152,428 in administrative fees). | \$1,206,046 |
| 2018-BO-1005-001-A | 9/19/2018 | Repay from non-Federal funds the \$1,190,977 in ineligible costs charged to the program. | \$1,190,977 |
| 2018-BO-1004-001-A | 6/29/2018 | Repay the project the \$1,168,000 in ineligible distributions made to affiliated healthcare facilities during fiscal years 2015 and 2016. | \$1,168,000 |
| 2018-FW-1002-001-B | 1/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require Villa Main Apartments owner to provide support that the subsidized 43 units without annual physical inspections, without required EIV reports, or with missing files were eligible or repay HUD \$1,095,364 for those subsidies. | \$1,095,364 |
| 2018-NY-1002-001-E | 1/19/2018 | We recommend that the Director of HUD's New York Office of Public and Indian Housing require the Authority to strengthen its controls to ensure that \$1,074,979 in remaining property disposition proceeds and any outstanding loans and other funds to be repaid will be put to better use as intended to benefit the Authority's residents. These controls include controls to ensure that proceeds are used in accordance with the HUD-approved disposition application, adequate supporting documentation is maintained, and the source and use of funds is properly recorded in the Authority's books and records and reported to HUD. | \$1,074,979 |
| 2018-LA-0005-001-F | 9/21/2018 | Coordinate with the Deputy Assistant Secretary for Finance and Budget to record lender payments to update the balances for 139 loans in SMART, resulting in funds to be put to better use in the amount of \$1,055,113. | \$1,055,113 |
| 2018-KC-1001-001-A | 3/5/2018 | Repay HUD for improperly filed partial claims and incentive fees totaling \$1,053,688. | \$1,053,688 |

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| 2018-FW-1001-001-C | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to support or repay its program from non-Federal funds \$1,020,121 for payments made (1) for work that the contractor(s) did not perform and excessive material costs; (2) that lacked adequate supporting documentation for change orders, independent cost estimates, and invoice documentation; or (3) for the 10 HOME-funded rehabilitated homes not brought up to code. | \$1,020,121 |
| 2018-PH-1008-001-D | 9/26/2018 | Provide documentation to support \$1 million in community policing salary costs or repay the program from non-Federal funds for any amount that it cannot support. | \$1,000,000 |
| 2018-PH-0003-001-B | 9/28/2018 | Require the four Community Compass providers reviewed to either provide documentation to support \$845,497 in unsupported labor and travel costs, for personnel not on approved work plans, and for work performed that was not described on the payment request or reimburse HUD from non-Federal funds for any costs that it cannot support. | \$845,497 |
| 2018-NY-1006-001-B | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to provide documentation to show that \$842,931 paid under five contracts was for prices that were reasonable or reimburse its Operating Fund for any amount that it cannot support or is not considered reasonable. | \$842,931 |
| 2018-BO-0001-001-I | 9/17/2018 | Require Shawnee Christian Nursing Center to return 27 beds to operation or pay down the mortgage by \$815,973 | \$815,973 |
| 2018-NY-1002-001-A | 1/19/2018 | We recommend that the Director of HUD's New York Office of Public and Indian Housing require the Authority to obtain retroactive approval from HUD for the \$815,398 in outstanding unauthorized loans made to its nonprofit entity or reimburse its Public Housing Operating Fund from non-Federal funds for any amount for which it does not obtain approval. If approval is obtained, HUD should also require the Authority to execute a loan agreement with the nonprofit entity and properly record the loans in its books and records. | \$815,398 |
| 2018-LA-1003-001-A | 3/29/2018 | Provide documentation to support the \$811,325 in code enforcement costs (activities 591, 619, and 645), including meeting code enforcement and salary and benefit requirements,4 or repay the program from non-Federal funds. | \$811,325 |

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| 2018-LA-1004-001-A | 4/27/2018 | Support the \$797,222 in code enforcement costs, including meeting code enforcement and salary and benefits requirements, or repay its program from non-Federal funds. | \$797,222 |
| 2018-LA-1008-001-A | 9/27/2018 | Provide documentation to show that \$793,101 paid to the City for legal services was cost beneficial. Based on the documentation, it should reimburse its Housing Choice Voucher Program from non-Federal funds for any amount that exceeded the cost savings. | \$793,101 |
| 2018-LA-0005-001-A | 9/21/2018 | Board 47 partial claim notes that were not boarded into SMART, resulting in funds to be put to better use in the amount of \$716,061. | \$716,061 |
| 2018-LA-0005-001-C | 9/21/2018 | Remove 24 duplicate partial claim note entries from SMART, resulting in funds to be put to better use in the amount of \$697,354. | \$697,354 |
| 2018-BO-1005-001-D | 9/19/2018 | Support \$676,922 for contracts that were improperly procured or repay from non-Federal funds any amount that cannot be supported. | \$676,922 |
| 2018-PH-1008-001-B | 9/26/2018 | Provide documentation to support \$671,838 in code enforcement costs or repay the program from non-Federal funds for any amount that it cannot support. | \$671,838 |
| 2018-LA-0005-001-D | 9/21/2018 | Obtain the missing mortgage documents for 33 loans and the missing note documents for 40 loans, totaling \$644,767 in partial claim notes, and require any unrecorded mortgage documents to be recorded at the appropriate county's office to ensure that HUD's interests are protected. For any missing documents that cannot be obtained, the Deputy Assistant Secretary should require the lender to reimburse HUD for the partial claim note. | \$644,767 |
| 2018-NY-1007-001-A | 9/27/2018 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation to show that the \$594,012 disbursed due to the use of multipliers was for eligible, reasonable, necessary, and supported costs or reimburse its program from non-Federal funds. | \$594,012 |
| 2018-LA-1005-001-A | 7/3/2018 | Support that the \$592,266 spent on the HACS rental rehabilitation projects was reasonable or repay the program from non-Federal funds. | \$592,266 |

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| 2018-NY-1006-001-A | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to provide documentation to show that the \$583,920 paid to two vendors for purchase orders below the Authority's micropurchase limit was for prices that were reasonable or reimburse its Operating Fund from non-Federal funds for any amount that it cannot support or is not considered reasonable. | \$583,920 |
| 2018-FW-1002-001-A | 1/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require Villa Main Apartments owner to repay HUD \$534,741 for 39 subsidized units with ineligible "ghost" tenants. | \$534,741 |
| 2018-AT-1005-001-A | 5/29/2018 | Repay to the program from non-Federal funds the \$457,192 (\$380,526 + \$48,420 + \$28,246) in NSP funds spent for the construction, air conditioning, and engineering services in instances in which procurement activities were not adequately performed. | \$457,192 |
| 2018-CH-1007-002-E | 9/25/2018 | Implement adequate procedures and controls to ensure that housing assistance payments are appropriately calculated and supported and that repayment agreements are created to recover overpaid housing assistance when unreported income is discovered during the examination process to ensure that \$453,999 (\$351,060 + \$102,939) in program funds is appropriately used for future payments. | \$453,999 |
| 2018-LA-0005-001-G | 9/21/2018 | Rerecord the mortgage documents at the respective counties' offices for 18 loans for which the partial claim mortgages were inappropriately released, resulting in funds to be put to better use in the amount of \$451,000. | \$451,000 |
| 2018-CH-1007-001-I | 9/25/2018 | Determine the amount of the \$445,122 in coordinator grant funds that were appropriately earned by the Authority for meeting requirements and paid to the coordinators while performing duties of the Family Self-Sufficiency program. The funds that are determined to be unearned should be reimbursed to HUD from non-Federal funds. | \$445,122 |
| 2018-AT-1008-001-A | 7/13/2018 | Reimburse its Section 8 Project-Based Voucher program \$443,204 (\$394,190 in housing assistance payments and \$49,014 in associated administrative fees) from nonproject funds for the payments related to the 206 Authority-owned units' inspections not conducted by a HUD-approved independent entity and for compliance with housing quality standards for the period January 1, 2016, through August 5, 2016. | \$443,204 |

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| 2018-AT-1011-001-A | 9/28/2018 | Require the City to support \$441,202 (\$370,729 + \$20,000 + \$50,473) or reimburse its program from non-Federal funds for commitments and expenditures not adequately supported. | \$441,202 |
| 2018-BO-1005-001-B | 9/19/2018 | Repay from non-Federal funds the \$434,970 in unreasonable costs charged to the program | \$434,970 |
| 2018-BO-1005-001-E | 9/19/2018 | Support \$422,600 in program income that was not used before additional grant fund drawdowns or repay from non-Federal funds any amount that cannot be supported | \$422,600 |
| 2018-LA-1005-001-B | 7/3/2018 | Support that the \$401,614 spent on STANCO rental rehabilitation projects was reasonable and met one of HUD's national objectives and that it completed an environmental review or repay the program from non-Federal funds. | \$401,614 |
| 2018-FW-1007-001-A | 9/28/2018 | We recommend that the Deputy Assistant Secretary for Grant Programs require the State to support that seven applicants met the ownership and occupancy requirements or repay \$396,905 to its program from non-Federal funds. | \$396,905 |
| 2018-CH-1010-001-A | 9/30/2018 | Support that grant administration services paid were cost reasonable or reimburse its Program \$387,443 from non-Federal funds. | \$387,443 |
| 2018-NY-1006-002-A | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to provide documentation to justify the \$372,695 in unsupported Operating Fund subsidies received or reimburse its Operating Fund from non-Federal funds for any amount it cannot support. | \$372,695 |
| 2018-BO-1003-001-H | 6/20/2018 | Support that City officials properly administered the HOME program and earned \$338,665 in HOME administrative fees or repay from non-Federal funds any amount that cannot be supported. | \$338,665 |
| 2018-NY-1003-001-C | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$326,096 paid for goods and services was reasonable or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable. | \$326,096 |
| 2018-LA-1005-001-J | 7/3/2018 | Support that \$323,563 spent on rehabilitation administration charged in program year 2015 costs was reasonable and benefited the City's rehabilitation program or repay the program from non-Federal funds any amount determined to be unreasonable or ineligible. | \$323,563 |

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| 2018-CF-0802-001-A | 9/29/2018 | Require FTB to reimburse HUD \$311,699 for 2 loans for which HUD incurred losses when it sold the properties and 15 loans for which FHA insurance had been terminated and HUD had paid loss mitigation claims to FTB. | \$311,699 |
| 2018-PH-1008-001-C | 9/26/2018 | Develop and implement policies and procedures to ensure that its Block Grant-funded code enforcement activities comply with HUD requirements, including documentation requirements, thereby ensuring that funds totaling \$301,866 can be put to better use. | \$301,866 |
| 2018-CH-1010-001-K | 9/30/2018 | Execute agreements with owners of the assisted units detailing the Department's recapture policy and determine whether liens should be filed with the appropriate government office to ensure that Program funds used to assist the units are properly protected and able to be recaptured if assisted units are resold within 3 years. These protections should ensure that \$297,924 in Program funds is adequately protected. | \$297,924 |
| 2018-PH-1008-001-E | 9/26/2018 | Develop and implement policies and procedures to ensure that Block Grant-funded community policing salaries and benefits comply with HUD requirements, including documentation requirements, thereby ensuring that funds totaling \$295,935 are put to better use. | \$295,935 |
| 2018-LA-1003-002-A | 3/29/2018 | Provide documentation to support \$285,496 in graffiti abatement expenditures or repay the program from non-Federal funds (appendix D). | \$285,496 |
| 2018-AT-1005-001-B | 5/29/2018 | Repay to the program from non-Federal funds \$280,979 in NSP funds spent for property 1012 and identify and repay any additional costs spent on this property, including maintenance costs and any program income generated. | \$280,979 |
| 2018-PH-1003-001-A | 3/30/2018 | Provide documentation to support \$280,561 (housing assistance and utility allowance payments totaling \$237,809 for families that did not meet eligibility requirements and \$42,752 in administrative fees) or reimburse its program from non-Federal funds for any amounts it cannot support. | \$280,561 |
| 2018-LA-1006-001-A | 7/25/2018 | Support that the 59 contracts awarded for the emergency repair program were fair and reasonable or repay its program \$272,569 from non-Federal funds. | \$272,569 |

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| 2018-FW-1006-001-A | 8/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Louis Manor Apartments' owner to support that the subsidies for 14 tenants with missing income verifications, income discrepancies, incorrect annual income, and missing annual certifications were adequately supported and accurate or repay HUD \$268,452 for those subsidies. Repayment must be from nonproject funds. | \$268,452 |
| 2018-CH-1006-002-A | 9/18/2018 | Determine the source of funds for the Waggoner Senior Housing note to ensure that the funds were loaned appropriately and that when payments are received, the payments are applied to the appropriate account. If the source of funds cannot be determined, the Authority should reimburse its program \$261,990 from non-Federal funds. | \$261,990 |
| 2018-CH-1006-003-A | 9/18/2018 | Support the reasonableness of the \$258,412 paid for contract M-1449 or reimburse its Capital Fund program from non-Federal funds. | \$258,412 |
| 2018-LA-1005-001-G | 7/3/2018 | Repay from non-Federal funds \$257,737 from voucher 6035061 for the duplicate draw. | \$257,737 |
| 2018-NY-1005-001-A | 9/26/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$252,000 paid to the Long Branch Housing Authority was for eligible, reasonable, necessary, and allocable costs or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable. | \$252,000 |
| 2018-BO-1005-001-C | 9/19/2018 | Support \$249,015 in program costs spent on a 2014 grant for which the grantee was unable to provide a tier one environmental review record or repay from non-Federal funds any amount that cannot be supported | \$249,015 |
| 2018-PH-1005-001-C | 9/19/2018 | Provide documentation to show that indirect payroll expenses totaling \$225,182 charged to the program were reasonable and necessary or repay its program from non-Federal funds for any amount that it cannot support. | \$225,182 |

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| 2018-FW-1001-001-A | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to develop and implement a HUD-approved written plan and procedures and take actions that will correct and prevent the deficiencies noted in the finding, improve program administration effectiveness, strengthen the control environment, ensure compliance with HUD regulations and its own policies and procedures, and ensure that it has the continuing capacity to carry out its HOME program activities as required. Implementing this recommendation should ensure that the \$216,663 in HOME funding allocated for the Parish's property rehabilitation program is better used. | \$216,663 |
| 2018-CH-1002-001-A | 8/1/2018 | Provide sufficient documentation to support that it disbursed the \$199,604 in program funds, which it determined were inappropriate housing or utility assistance payments, and that it made a reasonable effort to collect the debts. If the Agency cannot provide sufficient documentation to support the disbursements and that the debts were uncollectable, it should reimburse its program from non-Federal funds as appropriate. If the Agency provides sufficient documentation to support the disbursements but cannot provide sufficient documentation to support that the debts were uncollectable, it should make a reasonable effort to collect from the debtors or reimburse its program from non-Federal funds as appropriate. | \$199,604 |
| 2018-LA-1005-001-E | 7/3/2018 | Support that \$173,508 spent on homeowner rehabilitation project expenses was reasonable or repay the program from non-Federal funds. | \$173,508 |
| 2018-NY-1005-001-D | 9/26/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that \$172,538 paid for goods and services was reasonable or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable. | \$172,538 |
| 2018-PH-1007-003-A | 9/25/2018 | Provide documentation to show that products and services totaling \$171,822 were purchased at fair and reasonable prices. For any amounts determined to be unreasonable and not supported, the Authority should reimburse the program from non-Federal funds. | \$171,822 |
| 2018-PH-1007-003-B | 9/25/2018 | Reimburse its program \$170,784 from non-Federal funds for the ineligible salary payments and ongoing security payments. | \$170,784 |

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| 2018-NY-1005-001-C | 9/26/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$161,600 paid for legal, fee accounting, and auditing services was for prices that were reasonable and that the costs were properly allocated among the Authority's programs or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or is not considered reasonable | \$161,600 |
| 2018-DE-1001-002-A | 9/6/2018 | Repay the project's operating account from nonproject funds for the \$142,805 spent on ineligible expenses. | \$142,805 |
| 2018-PH-1007-001-A | 9/25/2018 | Provide documentation to support the \$137,500 paid for security services from operating funds or reimburse its program from non-Federal funds for any costs that it cannot support. | \$137,500 |
| 2018-NY-1003-001-D | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that it had valid contracts in place before disbursing \$125,589 to three vendors or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support. | \$125,589 |
| 2018-AT-1006-001-A | 7/13/2018 | Reimburse its Section 8 Housing Choice Voucher program \$124,075 (\$108,687 in housing assistance payments and \$15,388 in associated administrative fees) from non-Federal funds for the payments related to the Authority-owned units' inspections not conducted by an independent entity. | \$124,075 |
| 2018-CH-1007-001-B | 9/25/2018 | Support or reimburse its Housing Choice Voucher Program \$120,067 from non-Federal funds for unsupported graduation disbursements. | \$120,067 |
| 2018-PH-1003-002-A | 3/30/2018 | Reimburse its program \$119,023 from non-Federal funds for the ineligible housing assistance payments it made due to the conflict-of-interest situation identified by the audit and any additional ineligible housing assistance payments it made outside our review period. | \$119,023 |
| 2018-FW-1007-001-B | 9/28/2018 | We recommend that the Deputy Assistant Secretary for Grant Programs require the State to support that it complied with the elevation requirements for two applicants or repay \$118,244 to its program from non-Federal funds. | \$118,244 |

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| 2018-NY-1008-001-B | 9/28/2018 | We recommend that the Director of HUD's Newark Office of Public and Indian Housing require the Authority to reimburse its program \$111,651 from non-Federal funds (\$110,943 for housing assistance payments and \$708 in associated inspection service fees) for the 23 units that materially failed to meet HUD's housing quality standards. | \$111,651 |
| 2018-PH-1007-002-A | 9/25/2018 | Reimburse its program \$111,568 from non-Federal funds for the ineligible payments it made due to the conflict-of-interest situations identified by the audit. | \$111,568 |
| 2018-NY-1002-001-B | 1/19/2018 | We recommend that the Director of HUD's New York Office of Public and Indian Housing require the Authority to provide documentation to show that \$108,061 in property disposition proceeds was used for the activities outlined in its HUD-approved disposition application and modifications or reimburse its Operating Fund from non-Federal funds for any amount not supported. | \$108,061 |
| 2018-CH-1010-001-B | 9/30/2018 | Reimburse its Program \$102,069 from non-Federal funds for the duplicate payments made to its subcontractor for lead-based paint and other health hazard control activities. | \$102,069 |
| 2018-NY-1003-001-F | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to support \$100,496 in 2015 Capital Fund grant obligations that have already been disbursed or reimburse HUD from non-Federal funds for any amount it cannot support. | \$100,496 |
| 2018-PH-1006-001-C | 9/21/2018 | Take immediate action to remove project bank accounts as security for the owner's line of credit and, thereby put up to \$100,000 to better use. | \$100,000 |
| 2018-CF-1801-001-B | 3/23/2018 | Enforce the indemnification agreement in the attached settlement agreement to prevent an estimated \$95,769 loss to HUD. This represents an amount due HUD from MetLife for indemnifying and holding HUD harmless for any and all losses HUD incurs or has incurred in connection with FHA loan number 137-4740973. | \$95,769 |
| 2018-CH-1009-001-F | 9/28/2018 | Reimburse the project \$95,174 from nonproject funds for management fees in excess of the maximum yield. | \$95,174 |
| 2018-LA-0005-001-H | 9/21/2018 | Review four loans with partial claim notes already recorded in SMART and remove those loans in which HUD has not paid a partial claim, resulting in funds to be put to better use in the amount of \$93,409. | \$93,409 |

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| 2018-CH-1010-001-C | 9/30/2018 | Coordinate with HUD's Office of Lead Hazard Control and Healthy Homes to determine whether \$88,258 in Program funds (\$77,597 + \$10,661) may be drawn down and used to reimburse its subcontractor if the lead-based paint and other health hazard control activities are determined to be eligible. | \$88,258 |
| 2018-NY-1006-002-C | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to reimburse its Operating Fund from non-Federal funds \$82,907 for 16 document management services contract payments that should have been paid with COCC funds. | \$82,907 |
| 2018-KC-1002-002-A | 4/6/2018 | Provide support showing the \$79,738 spent on window replacement qualified or repay the U.S. Treasury from non-Federal funds. | \$79,738 |
| 2018-CH-1007-001-A | 9/25/2018 | Transfer \$78,786 (\$22,601 + \$56,185) from its Family Self-Sufficiency account to its Housing Choice Voucher Program account for the overfunded and forfeited escrows. | \$78,786 |
| 2018-NY-1003-001-I | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to reimburse its Operating Fund from non-Federal funds for the \$75,722 settlement payment made to the State of New Jersey. | \$75,722 |
| 2018-AT-1005-001-C | 5/29/2018 | Repay to the program from non-Federal funds the \$73,400 in NSP funds spent for mold and asbestos remediation work. | \$73,400 |
| 2018-KC-1004-001-A | 9/27/2018 | Provide adequate documentation to support that the \$71,034 spent for improperly procured goods and services was spent at the most competitive prices. For any amounts not supported, it should reimburse its program from non-Federal funds. | \$71,034 |
| 2018-CH-1009-001-G | 9/28/2018 | Support or reimburse the project \$70,632 from nonproject funds, as appropriate, for the project funds disbursed to Vesta Corporation for bookkeeping fees without documentation showing that the bookkeeping fees charged were reasonable. | \$70,632 |
| 2018-LA-1005-001-K | 7/3/2018 | Reclassify \$69,794 in employee payroll and benefits for City employees that did not work on rehabilitation-related activities or repay the program from non-Federal funds. | \$69,794 |
| 2018-LA-1005-001-L | 7/3/2018 | Support that expenses were related to rehabilitation activities for \$66,910 in payroll expenses charged to the rehabilitation delivery expenses activity for its former environmental review specialist or repay the program from non-Federal funds. | \$66,910 |

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| 2018-LA-0005-001-I | 9/21/2018 | Reverse the transaction for one loan for which the transaction removing a partial claim note was made in error, resulting in funds to be put to better use in the amount of \$63,591. | \$63,591 |
| 2018-NY-1002-001-C | 1/19/2018 | We recommend that the Director of HUD's New York Office of Public and Indian Housing require the Authority to obtain retroactive approval from HUD for the \$61,545 in property disposition proceeds used for Rental Assistance Demonstration conversion costs or reimburse its Operating Fund from non-Federal funds for any amount for which it does not obtain approval. | \$61,545 |
| 2018-CH-1010-001-F | 9/30/2018 | Support that the four households residing in assisted units were income eligible or reimburse its Program \$59,883 from non-Federal funds for the lead-based paint and other health hazard control activities completed in the assisted units. | \$59,883 |
| 2018-LA-1006-001-G | 7/25/2018 | Support that the entrepreneur center feasibility study met a final cost objective or repay its program \$55,200 from non-Federal funds. | \$55,200 |
| 2018-LA-1002-001-A | 2/23/2018 | Support the unsupported amount of match for its subgrantee or repay HUD \$54,473 from non-Federal funds (appendix D). | \$54,473 |
| 2018-DE-1001-004-A | 9/6/2018 | Reimburse the project's operating account \$50,400 from the reserve for replacement account. | \$50,400 |
| 2018-LA-1006-001-C | 7/25/2018 | Support that the contract awarded for the food incubator study was fair and reasonable and met a final cost objective or repay its program \$50,000 from non-Federal funds. | \$50,000 |
| 2018-LA-1006-001-D | 7/25/2018 | Support that change orders executed outside the scope of the Colonial Heights Library contract were fair and reasonable or repay its program \$48,895 from non-Federal funds. | \$48,895 |
| 2018-PH-1005-001-E | 9/19/2018 | Provide documentation to show that administrative fees totaling \$47,376 were used to perform administrative duties for the program or repay its program from non-Federal funds for any amount that it cannot support. | \$47,376 |
| 2018-CH-1009-001-C | 9/28/2018 | Reimburse the project from nonproject funds \$46,024 for the project funds that were not used for reasonable operating expenses or necessary repairs of the project. | \$46,024 |
| 2018-LA-1005-001-H | 7/3/2018 | Support that \$45,304 drawn in advance met eligibility and procurement requirements and costs were reasonable or repay the unsupported amount from non-Federal funds. | \$45,304 |

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| 2018-CH-1010-001-G | 9/30/2018 | Support that landlords gave preference in renting six vacant units to families with children under 6 years of age or reimburse its Program \$41,240 from non-Federal funds for the lead-based paint and other health hazard control activities completed at these assisted units. | \$41,240 |
| 2018-CH-1007-003-K | 9/25/2018 | Require the Authority to reimburse its Housing Choice Voucher Program from non-Federal funds for any amounts determined not to be reasonable to ensure that \$40,656 in program funds is available for appropriate program use. | \$40,656 |
| 2018-CH-1009-001-D | 9/28/2018 | Support or reimburse the project from nonproject funds \$39,690, as appropriate, for the project funds disbursed without sufficient documentation supporting that the invoices were not for duplicate work. | \$39,690 |
| 2018-PH-1007-001-H | 9/25/2018 | Develop and implement procedures to ensure that flat rents are calculated correctly for those families that choose to pay flat rent, thereby ensuring that it collects at least \$38,664 in additional rental income. | \$38,664 |
| 2018-AT-0801-001-F | 9/28/2018 | Require the Authority to reimburse its Public Housing Capital Fund program \$38,411 from nonproject funds for the inappropriate use of funds for the Section 8 Project-Based Voucher Program units. | \$38,411 |
| 2018-AT-1006-002-A | 7/13/2018 | Reimburse its program \$37,508 (\$33,085 in housing assistance payments and \$4,423 in associated administrative fees) from non-Federal funds for failing to perform unit inspections in a timely manner. | \$37,508 |
| 2018-NY-1005-001-E | 9/26/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that \$36,508 disbursed ¹ was for authorized and approved costs or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support. | \$36,508 |
| 2018-AT-1011-001-B | 9/28/2018 | Require the City to reimburse its program \$33,258 from non-Federal funds for inappropriate costs incurred before the written agreements were executed. | \$33,258 |
| 2018-AT-1011-001-C | 9/28/2018 | Recapture and thereby put \$32,019 to better use, which the City did not commit by its 24-month statutory commitment deadline in fiscal year 2015 funding for activity 1464. | \$32,019 |
| 2018-AT-1009-001-G | 7/23/2018 | The Ragland Housing Authority to support or reimburse its public housing fund \$31,580 (\$1,320 + \$11,887 + \$18,373) for unsupported disbursements. | \$31,580 |

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| 2018-PH-1002-001-B | 2/16/2018 | Reimburse its program \$29,226 from non-Federal funds (\$27,737 for housing assistance payments and \$1,489 in associated administrative fees) for the 22 units that materially failed to meet HUD's housing quality standards. | \$29,226 |
| 2018-FW-1802-001-A | 8/21/2018 | We recommend that HUD's Office of General Counsel, Office of Program Enforcement, acknowledge that the \$40,000 in the settlement agreement represents an amount due HUD. | \$26,180 |
| 2018-PH-1007-001-E | 9/25/2018 | Correct the rent calculations for the employees whom it charged an extremely low rent, thereby ensuring that it collects an estimated \$25,248 more in rent over the next year. | \$25,248 |
| 2018-CH-1010-001-H | 9/30/2018 | Support that lead-based paint hazard control activities were necessary at 13 assisted units or reimburse its Program \$23,857 from non-Federal funds for the unsupported lead-based paint hazard control activities completed at these assisted units. | \$23,857 |
| 2018-CH-1007-002-A | 9/25/2018 | Reimburse its program \$20,450 from non-Federal funds (\$10,331+ \$10,119 in associated administrative fees) for the overpayment of housing assistance due to inappropriate calculations of housing assistance. | \$20,450 |
| 2018-KC-1002-001-A | 4/6/2018 | Repay the U.S. Treasury \$19,173 spent on ineligible assistance from non-Federal funds. | \$19,173 |
| 2018-NY-1003-001-G | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to support \$18,913 in 2015 Capital Fund grant obligations that have not yet been disbursed or request that HUD recapture the funds in accordance with regulations at 24 CFR 905.306. | \$18,913 |
| 2018-CH-1007-002-C | 9/25/2018 | Support or reimburse its program \$18,638 from non-Federal funds for the unsupported payments of housing assistance cited in this finding. | \$18,638 |
| 2018-CH-1010-001-J | 9/30/2018 | Transfer \$17,507 in non-Federal funds to its Childhood Lead Poisoning Prevention Program and use the funds in accordance with the program grant requirements since these funds were not recaptured after the four assisted units were sold within 3 years. | \$17,507 |
| 2018-KC-1004-001-B | 9/27/2018 | Provide adequate documentation to support \$15,280 spent for maintenance activities. For any amounts not supported, it should reimburse its program from non-Federal funds. | \$15,280 |

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| 2018-LA-1006-001-E | 7/25/2018 | Support that the contract awarded for the Boys and Girls Club feasibility study was fair and reasonable and met a final cost objective or repay its program \$13,950 from non-Federal funds. | \$13,950 |
| 2018-PH-0003-001-A | 9/28/2018 | Require the four Community Compass providers reviewed to reimburse HUD \$13,384 from non-Federal funds for ineligible costs from overcharged labor or travel costs. | \$13,384 |
| 2018-LA-1005-001-M | 7/3/2018 | Support that expenses were related to rehabilitation activities for \$13,263 in unsupported payroll or repay the program from non-Federal funds. | \$13,263 |
| 2018-AT-1009-001-B | 7/23/2018 | The Pell City Housing Authority to support or reimburse its public housing fund \$12,874 (\$4,709 + \$8,165) for unsupported disbursements. | \$12,874 |
| 2018-CH-1007-001-C | 9/25/2018 | Reimburse its Housing Choice Voucher Program \$12,460 from non-Federal funds for the ineligible disbursements. | \$12,460 |
| 2018-DE-1001-002-B | 9/6/2018 | Provide support for the \$12,355 in project funds spent to pay individuals who were not on the payroll and for services provided for project operations. For any portion of this amount that is not supported, the owner should repay the project operating account using nonproject funds. | \$12,355 |
| 2018-LA-1002-002-A | 2/23/2018 | Support sampled retroactive payroll costs totaling \$12,109, which correspond to the actual time attributed to grants CA0689L9D011502, CA0880L9D011501, CA0881L9D011501, and CA0945L9D011506, or reimburse HUD from non-Federal funds. | \$12,109 |
| 2018-NY-1002-001-D | 1/19/2018 | We recommend that the Director of HUD's New York Office of Public and Indian Housing require the Authority to reimburse its Operating Fund from non-Federal funds for \$11,173 spent on ineligible activities funded by \$369 in property disposition proceeds and \$10,804 in tenant participation funds. | \$11,173 |
| 2018-CH-1007-003-D | 9/25/2018 | Reimburse the Housing Choice Voucher Program \$10,861 from its various programs for the bank service charges inappropriately charged to its Program. | \$10,861 |
| 2018-KC-1002-001-B | 4/6/2018 | Complete a cost breakdown to support the \$10,731 spent on a rental property, which included assistance to an ineligible unit, and repay the ineligible assistance to the U.S. Treasury from non-Federal funds. | \$10,731 |
| 2018-CH-1003-001-B | 8/2/2018 | Seek retroactive approval or reimburse its program \$10,124 for program funds paid to the contractor not approved by HUD for the housing quality standards inspections for units owned by entities substantially controlled by the Authority. | \$10,124 |

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| 2018-FW-1001-001-B | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to Repay its program from non-Federal funds for \$9,849 in payments made to contractors for duplicate payments and overpayments. | \$9,849 |
| 2018-CH-1007-003-C | 9/25/2018 | Reimburse \$9,170 from non-Federal funds to the owners of the Project-Based Voucher developments it inappropriately charged for the normal cost of doing business to administer the Project-Based Voucher contracts. | \$9,170 |
| 2018-AT-1005-001-D | 5/29/2018 | Provide documentation to support the \$8,919 in NSP funds spent on rehabilitation costs or repay to the program from non-Federal funds. | \$8,919 |
| 2018-NY-1006-002-B | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to provide documentation to justify \$8,564 in excessive property management fees charged by the COCC or reimburse its Operating Fund from non-Federal funds for any amount it cannot support. | \$8,564 |
| 2018-CH-1009-001-B | 9/28/2018 | Support or reimburse the project from nonproject funds \$7,091, as appropriate, for the project funds disbursed without sufficient supporting documentation. | \$7,091 |
| 2018-CH-1007-002-D | 9/25/2018 | Enter into repayment agreements to pursue collection from the applicable households or reimburse its program \$6,367 from non-Federal funds for the overpayment of housing assistance due to unreported or underreported income | \$6,367 |
| 2018-CH-1008-001-G | 9/27/2018 | Support or reimburse its Block Grant program from non-Federal funds for the \$6,140 it provided to the corporation for indirect costs for which the corporation lacked sufficient documentation to support whether the indirect costs included lobbying-related expenses. | \$6,140 |
| 2018-AT-1006-003-A | 7/13/2018 | Reimburse its program \$6,084 (\$5,553 in housing assistance payments and \$531 in associated administrative fees) from non-Federal funds for the units that materially failed to meet HUD's housing quality standards. | \$6,084 |
| 2018-CH-1008-001-B | 9/27/2018 | Reimburse its Block Grant program from non-Federal funds for the \$5,810 it provided to the corporation for labor that exceeded actual labor costs (more than \$4,800) and indirect costs associated with the excessive labor costs (nearly \$1,000). | \$5,810 |

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| 2018-KC-0005-001-A | 9/27/2018 | Review the 17 travel cardholders with purchases that occurred without a travel authorization and the 6 travel cardholders with purchases that were not supported to determine whether the purchases were allowable, proper, and paid in full by the cardholder, taking appropriate administrative actions as necessary. These unsupported purchases totaled \$6,407. However, a total of \$5,780 remains after deducting the duplicate amount of \$627 addressed in Recommendation 1C. | \$5,780 |
| 2018-KC-0005-001-C | 9/27/2018 | Refer the 15 ineligible travel card transactions totaling \$5,393 to the appropriate program office and obtain a response regarding what administrative actions were taken to resolve the violations. If no actions were taken, OCFO should request support to show why no corrective actions were taken. | \$5,393 |
| 2018-CH-1008-001-L | 9/27/2018 | Support or reimburse its Block Grant program from non-Federal funds for the \$4,953 it provided to the corporation for one job for which the corporation lacked sufficient documentation to support that a member of the household was physically disabled. | \$4,953 |
| 2018-CH-1006-003-B | 9/18/2018 | Support that the contract modification totaling \$4,899 for contract number M-1449 was reasonable. The amount that cannot be shown to be reasonable should be reimbursed to its Capital Fund program from non-Federal funds. | \$4,899 |
| 2018-NY-1008-001-D | 9/28/2018 | We recommend that the Director of HUD's Newark Office of Public and Indian Housing require the Authority to reimburse its program \$4,459 from non-Federal funds for housing assistance payments that should have been abated for units that did not meet housing quality standards. | \$4,459 |
| 2018-CH-1008-001-N | 9/27/2018 | Reimburse its Block Grant program from non-Federal funds for the \$4,127 it inappropriately provided to the corporation due to not ensuring that the corporation reduced all of its program income from its invoices for housing repair services. | \$4,127 |
| 2018-CH-1007-003-B | 9/25/2018 | Support or reimburse its program \$4,070 from non-Federal funds for the unsupported program expenditures. | \$4,070 |
| 2018-PH-1002-001-D | 2/16/2018 | Reimburse its program \$3,822 from non-Federal funds for housing assistance payments that should have been abated. | \$3,822 |
| 2018-CH-1007-001-D | 9/25/2018 | Transfer \$3,801 from its Housing Choice Voucher Program account to its Family Self-Sufficiency account for the underfunded escrows. | \$3,801 |

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| 2018-CH-1007-002-B | 9/25/2018 | Reimburse the appropriate households \$3,590 from program funds for the underpayment of housing assistance due to inappropriate calculations. | \$3,590 |
| 2018-CH-1007-003-A | 9/25/2018 | Reimburse its program \$3,117 from non-Federal funds for the ineligible program expenditures. | \$3,117 |
| 2018-CH-1010-001-I | 9/30/2018 | Reimburse its Program \$2,900 from non-Federal funds for the two units in which the seven windows were not installed. | \$2,900 |
| 2018-NY-1007-001-B | 9/27/2018 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation to show that the \$2,689 disbursed due to a higher than required overtime rate was supported by documentation from the trade unions or reimburse its program from non-Federal funds. | \$2,689 |
| 2018-CH-1001-001-B | 6/11/2018 | Reimburse the appropriate households \$2,663 from non-Federal funds for the underpayment of housing assistance and utility allowances due to inappropriate calculations. | \$2,663 |
| 2018-LA-0005-001-J | 9/21/2018 | Collect on one partial claim note for which the loan had matured, resulting in funds to be put to better use in the amount of \$1,905. | \$1,905 |
| 2018-CH-1001-001-D | 6/11/2018 | Pursue collection from the applicable households or reimburse its program \$1,877 from non-Federal funds for the overpayment of housing assistance due to unreported income. | \$1,877 |
| 2018-CH-1007-003-E | 9/25/2018 | Determine the appropriate allocations of the bank service charges and reimburse its Housing Choice Voucher Program from the various programs to ensure that \$1,848 is available for appropriate program use. | \$1,848 |
| 2018-CH-1008-001-H | 9/27/2018 | Support or reimburse its Block Grant program from non-Federal funds for the \$1,541 it provided to the corporation for jobs for which the corporation lacked sufficient income documentation to support that the households were eligible for assistance. | \$1,541 |
| 2018-PH-0002-001-B | 9/10/2018 | Require the Housing Authority of Brevard County to repay \$1,520 in ineligible escrow funds to HUD from non-Federal funds for the program participant that exceeded allowable contract terms of the FSS program. | \$1,520 |

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| 2018-CH-1002-001-E | 8/1/2018 | Determine whether the tenant paid the landlord nearly \$1,284 for housing assistance payments that the Agency did not make to the landlord. If the tenant paid the landlord, the Agency should make the appropriate accounting entries and reimburse the tenant from program funds. If the tenant did not pay the landlord, the Agency should reinstate the adjustments to accounts payable that were inappropriately deleted and pay the landlord from program funds. | \$1,284 |
| 2018-NY-1007-001-C | 9/27/2018 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to reimburse its program \$1,198 from non-Federal funds for overpaid wages due to billing and payroll errors. | \$1,198 |
| 2018-AT-1009-001-A | 7/23/2018 | The Pell City Housing Authority to reimburse its public housing fund from non-Federal funds \$1,188 for payments made for ineligible credit card expenditures. | \$1,188 |
| 2018-PH-1003-001-C | 3/30/2018 | Reimburse five households \$984 from program funds for the underpayment of housing assistance and utility reimbursements due to incorrect calculations. | \$984 |
| 2018-LA-0005-001-K | 9/21/2018 | Review two loans in which the partial claim note amount entered was different from the note or mortgage amount to ensure that the appropriate partial claim note amount is entered into SMART, resulting in funds to be put to better use in the amount of \$622. | \$622 |
| 2018-CH-1007-001-E | 9/25/2018 | Reimburse one participant, \$547 from its Family Self-Sufficiency program for the underpaid graduation payment. | \$547 |
| 2018-NY-1007-001-D | 9/27/2018 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to pay \$544 in unpaid wages to the subcontractors of the affected employees and submit evidence that these employees have been paid. | \$544 |
| 2018-LA-1005-001-N | 7/3/2018 | Reclassify \$517 in miscellaneous expenses that was incorrectly prorated or repay the program from non-Federal funds. | \$517 |
| 2018-LA-1006-001-H | 7/25/2018 | Reimburse its program \$283 from non-Federal funds for unallowable bottled water costs. | \$283 |
| 2018-PH-1005-001-A | 9/19/2018 | Reimburse its program \$279 from non-Federal funds for the ineligible payment it made due to the conflict-of-interest situation identified by the audit. | \$279 |

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| 2018-CH-1001-001-G | 6/11/2018 | Reimburse the appropriate households \$263 from program funds for the underpayment of utility allowance reimbursements. | \$263 |
| 2018-CH-1008-001-F | 9/27/2018 | Reimburse its Block Grant program from non-Federal funds for the \$182 it provided to the corporation for a 4 percent surcharge that was inappropriately included on all materials. | \$182 |
| 2018-CH-1001-001-F | 6/11/2018 | Reimburse the appropriate projects \$177 from program funds for the underpayment of housing assistance. | \$177 |
| 2018-CH-1008-001-O | 9/27/2018 | Support or reimburse its Block Grant program from non-Federal funds for the \$107 it provided to the corporation for the January 2016 invoice that the corporation generally could not explain. | \$107 |
| 2018-AT-1009-001-F | 7/23/2018 | The Ragland Housing Authority to reimburse its public housing fund from non-Federal funds \$105 for credit card payments made for ineligible expenditures. | \$105 |
| 2018-CH-1001-001-C | 6/11/2018 | Support or reimburse the appropriate households \$44 from non-Federal funds for the unsupported payments of housing assistance cited in this finding. | \$44 |
| 2018-CH-1010-001-D | 9/30/2018 | Determine whether the subcontractor is owed payment for 21 units, which the Department's records showed were assisted under the Program but were not identified as assisted units according to documentation maintained by the Department to support its drawdowns from HUD's LOCCS. If the Department determines that the subcontractor is owed payment for the lead-based paint and other health hazard control activities, it should provide support that the lead-based paint and other health hazard control activities were eligible and that the subcontractor was not reimbursed for these activities from non-Program funds. If these conditions have been met, the Department should reimburse the subcontractor from Program funds. | \$0 |
| 2018-CH-1010-001-E | 9/30/2018 | Determine whether appropriate reimbursements were made to the subcontractor for the remaining 166 assisted units that were not a part of our review. If the Department determines that appropriate reimbursements were not made, it should provide support that the lead-based paint and other health hazard control activities are Program eligible and the subcontractor was not reimbursed for these activities from non-Program funds. If these conditions have been met, the Department should reimburse the subcontractor from Program funds. | \$0 |

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| 2018-CH-1010-001-L | 9/30/2018 | Implement adequate procedures and controls to ensure that (1) contracts are properly procured in accordance with HUD's requirements, (2) annual income is properly calculated for households residing in assisted units, (3) the appropriate reimbursement payments are made to the subcontractor for lead-based paint and other health hazard control activities, (4) lead inspection results properly support lead-based paint hazard control activities, (5) it complies with its work plan regarding executing agreements with property owners and determining whether other mechanisms are needed to enforce the agreements. This measure would ensure that future Program funds are protected, and (6) accurate and complete information regarding assisted units is reported to HUD. | \$0 |
| 2018-CH-1010-001-M | 9/30/2018 | Develop and implement adequate procedures and controls to ensure that assisted rental units are prioritized for families with children under 6 years of age. | \$0 |
| 2018-CF-0802-001-C | 9/29/2018 | Develop and implement controls to ensure that indemnification agreements that result from U.S. Department of Justice settlements have been properly recorded in FHA Connection. | \$0 |
| 2018-CF-0802-001-D | 9/29/2018 | Take appropriate administrative action against FTB for violations of the settlement agreement. | \$0 |
| 2018-AT-0801-001-B | 9/28/2018 | Revise the standard MTW agreement for all existing 39 MTW housing agencies to clearly and specifically support which provision(s) waive the third-party inspection requirements. | \$0 |
| 2018-AT-0801-001-C | 9/28/2018 | Issue clarifying guidance to all existing 39 MTW housing agencies advising that HUD intended to waive the third-party inspection requirements via attachment C to the standard agreement. | \$0 |
| 2018-AT-0801-001-D | 9/28/2018 | Ensure that reviews of MTW annual plans are thorough by verifying that the MTW plan accurately identifies the appropriate exemptions as authorized in the MTW agreements. | \$0 |
| 2018-AT-0801-001-E | 9/28/2018 | Verify that the Office of Public Housing Investments' approvals of all MTW public housing agencies' MTW plans' exemptions from HUD's third-party requirements were valid and appropriate. | \$0 |
| 2018-AT-0801-001-G | 9/28/2018 | Ensure that the Louisville, KY, PIH field office sends to the Office of Recapitalization any requests it receives for approving capital funds expenditures after the RAD conversion is complete. | \$0 |

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| 2018-AT-0801-001-H | 9/28/2018 | Require the Authority to ensure that capital funds are used in accordance with the program requirements for any future RAD conversions. | \$0 |
| 2018-AT-1011-001-D | 9/28/2018 | Require the City to develop and implement HOME procedures, including training for the City's employees, to ensure that (1) commitments are accurately entered into IDIS to maintain data integrity and (2) the HOME program is administered in accordance with HUD's and its own requirements. | \$0 |
| 2018-AT-1011-001-E | 9/28/2018 | Verify that the remaining 14 (Footnote 5 - As detailed in the Scope and Methodology section of this report, we reviewed 23 of the 37 commitments entered into IDIS by the City.) commitments made during the period January 1, 2013, through December 31, 2017, were properly supported with written agreements and accurately entered into IDIS. | \$0 |
| 2018-AT-1011-001-F | 9/28/2018 | Require the City to follow its newly developed policy regarding the execution of a written agreement that is signed and dated by all parties before the commitment of any funds in IDIS. | \$0 |
| 2018-CH-1009-001-E | 9/28/2018 | Implement adequate procedures and controls to ensure that project funds are used for only reasonable operating expenses or necessary repairs when the project is in a non-surplus-cash position. | \$0 |
| 2018-CH-1009-001-H | 9/28/2018 | Implement adequate procedures and controls, including but not limited to ensuring that the project receives HUD's communications to ensure that its management and bookkeeping fees comply with HUD's requirements. | \$0 |
| 2018-CH-1009-001-I | 9/28/2018 | Implement adequate procedures and controls to ensure that its bookkeeping fees are based on actual costs. | \$0 |
| 2018-CH-1009-001-J | 9/28/2018 | Use the project's security deposits bank account to deposit and disburse security deposits. | \$0 |
| 2018-FW-1007-001-C | 9/28/2018 | We recommend that the Deputy Assistant Secretary for Grant Programs require the State to implement additional controls and revise policies and procedures to ensure that adequate documentation is maintained in its files to support (1) recapture decisions, (2) eligibility related to ownership or occupancy, (3) ineligible decisions, (4) elevation considerations, and (5) mitigation of duplication of benefits issues related to override procedures and incorrect data provided by other agencies. | \$0 |

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| 2018-FW-1007-001-D | 9/28/2018 | We recommend that the Deputy Assistant Secretary for Grant Programs require the State to implement additional controls and revise policies and procedures to ensure that the website is maintained and updated in compliance with requirements. | \$0 |
| 2018-NY-1008-001-A | 9/28/2018 | We recommend that the Director of HUD's Newark Office of Public and Indian Housing require the Authority to certify, along with the owners of the 25 units cited in the finding, that the applicable housing quality standards violations have been corrected. | \$0 |
| 2018-NY-1008-001-C | 9/28/2018 | We recommend that the Director of HUD's Newark Office of Public and Indian Housing require the Authority to improve controls over its inspection program to ensure compliance with HUD guidelines and that the results of those inspections are used to enhance the effectiveness of its housing quality standards inspections. | \$0 |
| 2018-NY-1008-001-E | 9/28/2018 | We recommend that the Director of HUD's Newark Office of Public and Indian Housing require the Authority to improve controls to ensure that its staff accurately calculates housing assistance payment abatements. | \$0 |
| 2018-PH-0003-001-E | 9/28/2018 | Develop and implement controls for the Community Compass program to ensure that it consistently applies subcontractor wage rates among all providers that use a subcontractor. | \$0 |
| 2018-CH-1008-001-A | 9/27/2018 | Implement adequate procedures and controls to ensure that it obtains and reviews source documentation, such as invoices and time sheets, to support that expenses are eligible before providing Block Grant funds to the corporation for housing repair services. | \$0 |
| 2018-CH-1008-001-C | 9/27/2018 | Review the labor costs associated with the remaining 1,645 (1,668 - 23 reviewed) jobs that we did not review to determine whether the Block Grant funds it provided the corporation for labor exceeded the actual labor costs for each job. If the labor exceeded the actual labor cost for a job, the County should reimburse its Block Grant program from non-Federal funds for the excessive labor costs and the indirect costs associated with the excessive labor costs that the County provided to the corporation. | \$0 |
| 2018-CH-1008-001-D | 9/27/2018 | Implement adequate procedures and controls to ensure that it does not provide the corporation Block Grant funds for excessive labor costs. | \$0 |

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| 2018-CH-1008-001-E | 9/27/2018 | Implement adequate procedures and controls to ensure that sufficient documentation is maintained to support that the cost of materials and services acquired for the program is reasonable. | \$0 |
| 2018-CH-1008-001-I | 9/27/2018 | Implement adequate procedures and controls to ensure that sufficient income documentation is maintained to ensure that households are eligible for assistance under the program and income is verified in accordance with HUD's requirements and the subrecipient agreement. | \$0 |
| 2018-CH-1008-001-J | 9/27/2018 | Implement adequate procedures and controls to ensure that it properly documents compliance with HUD's environmental review procedures before the start of each job. | \$0 |
| 2018-CH-1008-001-K | 9/27/2018 | Implement adequate procedures and controls to ensure that third emergency repairs are documented in writing and reported to the County before completion of assistance in accordance with the subrecipient agreement. | \$0 |
| 2018-CH-1008-001-M | 9/27/2018 | Implement adequate procedures and controls to ensure that sufficient documentation is maintained to support that accessibility modifications are provided only to households with at least one member who is physically disabled. | \$0 |
| 2018-CH-1008-001-P | 9/27/2018 | Implement adequate procedures and controls to ensure that the corporation reduces program income from its invoices for housing repair services. | \$0 |
| 2018-KC-0005-001-B | 9/27/2018 | Perform an analysis of the 3,045 travel card purchases with indications that they were unauthorized or ineligible to identify potential violations and to address any unauthorized purchases identified. OCFO should perform a review of identified transactions to determine whether they were allowable, proper, and paid in full by the cardholder, taking appropriate administrative actions as necessary. | \$0 |
| 2018-KC-0005-001-D | 9/27/2018 | Strengthen internal monitoring efforts regarding government travel card use to identify potentially improper, illegal, or erroneous transactions. Such efforts should include data mining to detect instances of delinquency, fraud, and misuse. | \$0 |
| 2018-KC-1003-001-A | 9/27/2018 | Require that the current or future lender ensure that the project uses a contractor that is proven to be qualified and capable of completing the project. | \$0 |

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| 2018-KC-1004-001-C | 9/27/2018 | Develop and implement detailed operating procedures, including checklists, which fully implement its procurement policy and HUD requirements. | \$0 |
| 2018-KC-1004-001-D | 9/27/2018 | Ensure that its executive director obtains appropriate procurement training. | \$0 |
| 2018-KC-1004-002-A | 9/27/2018 | Work with the Authority to develop a formalized process, such as a checklist, to use when conducting initial certifications and annual recertifications, which would help to ensure that it follows HUD requirements for its public housing program. | \$0 |
| 2018-KC-1004-002-B | 9/27/2018 | Require the Authority's executive director to obtain appropriate training regarding public housing occupancy requirements. | \$0 |
| 2018-KC-1004-002-C | 9/27/2018 | Require the Authority to conduct a 100 percent review of its tenant files to ensure that tenants' rents are accurate and the proper income, asset, and medical expenses are complete and documented in the tenant files. | \$0 |
| 2018-KC-1004-002-D | 9/27/2018 | Monitor the Authority after the recommended training and tenant file reviews are complete to ensure that the executive director understands and properly implements public housing occupancy requirements. | \$0 |
| 2018-KC-1004-003-A | 9/27/2018 | Require the Authority to address actual or potential conflict-of-interest relationships in its Admissions and Continued Occupancy Policy. | \$0 |
| 2018-KC-1004-003-B | 9/27/2018 | Work with the Authority to develop a plan to ensure that a third party reviews the initial tenant certifications and annual recertifications with an actual or potential conflict of interest. | \$0 |
| 2018-KC-1004-003-C | 9/27/2018 | Ensure that the Authority's board of commissioners and staff receive HUD-approved training on conflicts of interest. | \$0 |
| 2018-KC-1004-003-D | 9/27/2018 | Monitor the Authority to ensure that initial tenant certifications and annual recertifications with an actual or potential conflict of interest are appropriately handled. | \$0 |
| 2018-KC-1004-004-A | 9/27/2018 | Require the Authority to develop and implement detailed policies and procedures to address collections, tracking, and use of its laundry machine revenue. | \$0 |
| 2018-KC-1004-004-B | 9/27/2018 | Require the Authority to determine how much laundry machine revenue was not deposited into its accounts and used for eligible purposes and reimburse its program from non-Federal funds. | \$0 |
| 2018-KC-1004-004-C | 9/27/2018 | Monitor the Authority to ensure compliance with its new laundry machine revenue policies. | \$0 |

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| 2018-LA-1008-001-B | 9/27/2018 | Follow the terms of the agreement, HUD requirements, and its own policies and procedures to ensure that any intergovernmental agreements for goods and services are in compliance. | \$0 |
| 2018-NY-1007-001-E | 9/27/2018 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide training to its staff to help ensure compliance with applicable cost principle, procurement, and Davis-Bacon requirements. | \$0 |
| 2018-NY-1007-001-F | 9/27/2018 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that it has strengthened its invoice review process to ensure that costs are eligible and supported before disbursing Disaster Recovery funds. | \$0 |
| 2018-NY-1007-001-G | 9/27/2018 | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that payments made under the Rockaway Boardwalk construction management services contract complied with Davis-Bacon and Related Acts requirements and that restitution is made to affected workers for any underpayments identified. | \$0 |
| 2018-NY-1005-001-B | 9/26/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to update its policies and procedures to ensure that any additional payments made under interagency agreements are adequately supported before payment is made and that the services are provided in accordance with applicable requirements. These requirements include but are not limited to HUD, Federal, and Authority requirements related to procurement, allocation of costs, and review and approval of payments. | \$0 |
| 2018-NY-1005-001-F | 9/26/2018 | We recommend that the Director of HUD's Newark Office of Public Housing provide technical assistance to the Authority to help ensure that 1) future interagency agreements, including the renewal of its agreement with Long Branch clearly outline the expectations and documentation required to show that work was performed, (2) its board provides adequate oversight of work performed under interagency agreements, and 3) it complies with HUD, Federal, and Authority procurement requirements when purchasing goods and services. | \$0 |

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| 2018-NY-1006-001-C | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to strengthen its controls over purchases to ensure compliance with HUD, Federal, and Authority procurement requirements. This includes, but is not limited to, controls to ensure that it (1) maintains records sufficient to detail the significant history of procurements, (2) complies with requirements for each type of procurement, (3) obtains independent cost estimates and performs cost or price analyses when required, and (4) prevents and detects conflict-of-interest situations. | \$0 |
| 2018-NY-1006-001-D | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to provide training to its staff to ensure compliance with HUD and Federal procurement requirements. | \$0 |
| 2018-NY-1006-001-E | 9/26/2018 | We also recommend that the Director of HUD's Departmental Enforcement Center evaluate the apparent conflict-of-interest situations in this report and pursue administrative sanctions if warranted. | \$0 |
| 2018-NY-1006-002-D | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to strengthen its controls to ensure that operating funds are requested, received, and used in accordance with HUD, Federal, and Authority requirements. | \$0 |
| 2018-NY-1006-002-E | 9/26/2018 | We recommend that the Acting Director of HUD's Buffalo Office of Public Housing require the Authority to provide training to employees involved in the funding and expenditure processes to ensure compliance with HUD, Federal, and Authority requirements | \$0 |
| 2018-PH-1008-001-A | 9/26/2018 | Follow up on the 15 properties in our sample to ensure that the code enforcement violations have been corrected, that the necessary documentation has been gathered and retained in the code enforcement file for the property, and that the code enforcement process has been completed. | \$0 |
| 2018-CH-1007-001-F | 9/25/2018 | Implement procedures and controls to ensure that documentation required by HUD and the Authority's own action plan is correctly completed, documented, and updated. | \$0 |

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| 2018-CH-1007-001-G | 9/25/2018 | Ensure that its staff is appropriately trained and familiar with HUD's requirements and its program action plan regarding the administration of its program to ensure that (1) participants' individual training and services plans are complete and contain appropriate goals to assist the family in achieving self-sufficiency, (2) participants are notified of their escrow account balances at least annually, and (3) contracts of participation are complete and accurate. | \$0 |
| 2018-CH-1007-001-H | 9/25/2018 | Ensure that its newly created policies and procedures include a process for ensuring that (1) escrow balances are correctly calculated and disbursed, (2) escrow accounts and disbursements are fully supported, and (3) forfeited escrow account funds are returned to the Housing Choice Voucher Program as required. | \$0 |
| 2018-CH-1007-003-F | 9/25/2018 | Ensure that its staff is appropriately trained and familiar with HUD's expenditure and allocation requirements. | \$0 |
| 2018-CH-1007-003-G | 9/25/2018 | Develop and implement adequate procedures and controls to ensure that program expenditures are for eligible and supported program costs and that costs are appropriately allocated to its various programs as required. | \$0 |
| 2018-CH-1007-003-H | 9/25/2018 | Review the Authority's Project-Based Voucher contracts, determine the total amount to be reimbursed to the project owners, and require the Authority to (1) remove all inappropriate language from its contracts, (2) issue amended contracts as necessary, and (3) reimburse the inappropriate charges to the applicable project owners from non-Federal funds. | \$0 |
| 2018-CH-1007-003-I | 9/25/2018 | Determine any remaining amounts for bank service charges inappropriately charged to the Housing Choice Voucher Program and ensure that the various programs reimburse the Program as appropriate for all bank service charges not appropriately allocated. | \$0 |
| 2018-CH-1007-003-J | 9/25/2018 | Determine whether the rent charged to the Housing Choice Voucher Program for the Family Self-Sufficiency program office space in the Authority's main office and in its public housing property is appropriate and reasonable. | \$0 |
| 2018-CH-1007-003-L | 9/25/2018 | Require the Authority to allocate any rents determined to be reasonable between its Housing Choice Voucher Program and Public Housing Family Self-Sufficiency program and require the Authority to reimburse its Housing Choice Voucher Program from its public housing program any amounts that should have been allocated among the programs. | \$0 |

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| 2018-LA-0006-001-A | 9/25/2018 | Update and revise the CPD Notice to further improve the code enforcement guidance. | \$0 |
| 2018-LA-0006-001-B | 9/25/2018 | Provide mandatory training on the revised Notice to the local field offices and to grantees that use CDBG funds for the code enforcement program to ensure compliance with requirements. | \$0 |
| 2018-LA-0006-001-C | 9/25/2018 | Ensure that the updated and revised notice is issued with the appropriate clearance. | \$0 |
| 2018-PH-1007-001-B | 9/25/2018 | Provide the documentation that was missing from the 14 files reviewed. If documentation cannot be provided, the Authority should follow applicable regulations and terminate or modify assistance as necessary. | \$0 |
| 2018-PH-1007-001-C | 9/25/2018 | Develop and implement controls to ensure that families are properly selected from the waiting list and that their selection is documented in their tenant files. | \$0 |
| 2018-PH-1007-001-D | 9/25/2018 | Correct the rent calculations for the 54 families identified by the audit to properly implement flat rent. | \$0 |
| 2018-PH-1007-001-F | 9/25/2018 | Develop and implement controls to ensure that it pays for services only after it receives the documentation required to be provided by contract and that provided services are supported by a contract. | \$0 |
| 2018-PH-1007-001-G | 9/25/2018 | Develop and implement procedures to have a supervisor review tenant files to ensure that the files are accurate and complete and comply with program requirements. | \$0 |
| 2018-PH-1007-001-I | 9/25/2018 | Provide training and technical assistance to the Authority to ensure that it properly administers its operating funds in accordance with applicable requirements. | \$0 |
| 2018-PH-1007-002-C | 9/25/2018 | Develop and implement controls to prevent and detect conflict-of-interest situations. | \$0 |
| 2018-PH-1007-002-D | 9/25/2018 | Evaluate the apparent conflict-of-interest situations in this report and pursue administrative sanctions if warranted. | \$0 |
| 2018-PH-1007-003-C | 9/25/2018 | Develop and implement controls over its procurement actions to ensure that prices paid for goods and services are reasonable. | \$0 |
| 2018-PH-1007-003-D | 9/25/2018 | Develop and implement controls to ensure that program funds are used for eligible activities only. | \$0 |

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| 2018-NY-0001-001-A | 9/24/2018 | We recommend that HUD's Deputy Assistant Secretary for Housing Counseling identify additional housing counseling agencies that were classified as reapproved when it had not completed a performance review upon expiration of the approved period and determine whether they are properly qualified to provide counseling services to consumers. | \$0 |
| 2018-NY-0001-001-C | 9/24/2018 | We recommend that HUD's Deputy Assistant Secretary for Housing Counseling update its policies and procedures to ensure consistency and adequacy of the agency approval, performance review, voucher approval, and termination and posttermination processes. Specifically, the updates should ensure that the deficiencies identified in this report are acknowledged and corrected going forward, including (1) updating the Housing Counseling Program handbook and developing or updating standard operating procedures for each of the key processes and (2) implementing controls to ensure that staff perform work properly and consistently, and maintain significant documentation provided by agencies, along with any analysis performed during reviews. | \$0 |
| 2018-NY-0001-001-D | 9/24/2018 | We recommend that HUD's Deputy Assistant Secretary for Housing Counseling ensure that the new Housing Counseling Agency Management System provides HUD with the ability to adequately oversee the work of its staff and track important housing counseling agency milestones, including HUD approval expirations and required terminations. | \$0 |
| 2018-AT-1010-001-A | 9/21/2018 | Obtain HUD approval of policies and procedures before executing its subrecipient agreements and ensure that its finalized policies and procedures include but not limited to financial management, procurement, duplication of benefits, and monitoring. | \$0 |
| 2018-AT-1010-001-B | 9/21/2018 | Establish adequate financial controls to ensure that its disaster funds are properly classified and allocated to the correct grant and ensure that DRGR drawdowns are conducted in a timely manner. | \$0 |
| 2018-AT-1010-001-C | 9/21/2018 | Provide adequate training to staff on the appropriate classification of disaster recovery activities to ensure costs are accurately allocated and recorded. | \$0 |

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| 2018-AT-1010-001-D | 9/21/2018 | Continue to establish a data sharing agreement with FEMA for Hurricanes Hermine and Matthew to ensure that all sources of funding are included in its disaster policies and procedures to prevent duplication of benefits and ensure that the term of the agreement is sufficient. | \$0 |
| 2018-AT-1010-001-E | 9/21/2018 | Continue to negotiate with SBA to extend its data-sharing agreements for the term of the expenditure requirements set forth in public laws or the Federal Register. | \$0 |
| 2018-AT-1010-001-F | 9/21/2018 | Continue to fill its vacancy and assess staffing resources as it prepares for additional disaster funds. | \$0 |
| 2018-LA-0005-001-E | 9/21/2018 | Review 249 loans labeled with "DNV" in appendix D to identify any missing note or mortgage documents for the partial claims. For loans identified with missing documents, the Deputy Assistant Secretary should obtain the documents or require the lender to reimburse HUD for the partial claim note. For loans identified with unrecorded mortgage documents, the Deputy Assistant Secretary should require them to be recorded at the county's office to ensure that HUD's interests are protected. | \$0 |
| 2018-LA-0005-001-L | 9/21/2018 | Update its procedures to allow automatic boarding for all partial claims paid to eliminate errors caused by manual boarding, including partial claim notes not boarded, and partial claim notes boarded but not yet paid by HUD. | \$0 |
| 2018-LA-0005-001-M | 9/21/2018 | Develop and implement procedures and controls to board all manually paid partial claims and record all lender payments received via claim remittances. | \$0 |
| 2018-LA-0005-001-N | 9/21/2018 | Develop and implement additional controls to ensure that it accepts only note and mortgage documents with correct amounts that could be matched to the amount recorded in SMART and that the note and mortgage documents marked as received are entered into SMART. | \$0 |
| 2018-LA-0005-001-O | 9/21/2018 | Develop and implement additional controls to ensure that it releases mortgages only when they have been satisfied. | \$0 |
| 2018-PH-1006-001-B | 9/21/2018 | Provide documentation to show that project funds are segregated in the project's name, in accordance with the regulatory agreement and HUD requirements. | \$0 |
| 2018-PH-1006-001-D | 9/21/2018 | Submit a project owner's or management agent's certification, management entity profile, current budget and other required documentation to HUD for review and approval. | \$0 |

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| 2018-PH-1006-001-E | 9/21/2018 | Develop and implement controls to ensure that the project complies with the regulatory agreement and applicable HUD requirements, including but not limited to policies and procedures for maintaining project funds in separate bank accounts in the project's name, using project funds only for necessary expenses of the project, and reconciling bank accounts to the project's computerized accounting records. | \$0 |
| 2018-PH-1006-001-F | 9/21/2018 | Provide training and technical assistance to the owner's executive director and staff to ensure compliance with the terms of its regulatory agreement and applicable HUD requirements. | \$0 |
| 2018-KC-0004-001-B | 9/20/2018 | Implement a policy to require servicers to send surplus proceeds notifications to the HUD Secretary-held assets servicing contractor and establish procedures to improve HUD's surplus proceeds collection efforts. | \$0 |
| 2018-BO-1005-001-F | 9/19/2018 | Strengthen controls over program oversight to ensure that grantees comply with their agreements and program requirements, including tier two environmental reviews, contract procurements, and homeowner and project eligibility, to ensure that (1) all income, including rental income, is considered; (2) loan-to-value ratios do not exceed 90 percent without State approval; and (3) projects do not exceed the program limits without State approval. | \$0 |
| 2018-BO-1005-001-G | 9/19/2018 | Strengthen controls over monitoring to ensure that onsite monitoring and monitoring letters are completed in a timely manner and sufficient supporting documentation is required and reviewed by those responsible for grant oversight. | \$0 |
| 2018-BO-1005-002-A | 9/19/2018 | Develop and implement policies and procedures to assess the validity of all program complaints to ensure that they are addressed and resolved in a timely manner. | \$0 |
| 2018-BO-1005-002-B | 9/19/2018 | Provide additional guidance to its grantees regarding its policy stating that the repair or replacement of paved surfaces should be minimal in cost and incidental to the rehabilitation of the dwelling, including whether grantees are required to consult with the State before starting the work. | \$0 |
| 2018-PH-1005-001-B | 9/19/2018 | Develop and implement controls to prevent and detect conflict-of-interest situations. | \$0 |
| 2018-PH-1005-001-D | 9/19/2018 | Develop and implement a cost allocation plan to use as a basis for charging indirect payroll expenses to the program. | \$0 |

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| 2018-PH-1005-001-F | 9/19/2018 | Develop and implement controls to ensure that administrative fees are used to perform administrative duties for the program. | \$0 |
| 2018-PH-1005-001-G | 9/19/2018 | Certify, along with the owners of the 10 units cited in the finding, that the applicable housing quality standards violations have been corrected. | \$0 |
| 2018-PH-1005-001-H | 9/19/2018 | Provide training to its inspector on conducting housing quality standards inspections. | \$0 |
| 2018-PH-1005-001-I | 9/19/2018 | Develop and implement controls to ensure that an independent entity performs housing quality standards inspections of units that it substantially controls. | \$0 |
| 2018-PH-1005-001-J | 9/19/2018 | Submit a request for approval of an independent entity to perform rent reasonableness determinations for program units that it substantially controls. | \$0 |
| 2018-PH-1005-001-K | 9/19/2018 | Develop and implement controls to ensure that the independent entity approved in recommendation 1J performs rent reasonableness determinations for program units that it substantially controls. | \$0 |
| 2018-CH-1005-001-A | 9/18/2018 | Implement adequate procedures and controls to ensure that borrowers' delinquent and default information is accurately reported. | \$0 |
| 2018-CH-1005-001-B | 9/18/2018 | Provide verification to HUD that it has taken the appropriate action to correct its delinquent or default status code reporting for the borrowers affected as a result of its system change. | \$0 |
| 2018-CH-1005-001-C | 9/18/2018 | Ensure that staff responsible for making entries into its servicing system is properly trained and understands HUD's reporting requirements. | \$0 |
| 2018-CH-1006-001-B | 9/18/2018 | Implement adequate procedures and controls to ensure that the Authority complies with HUD's requirements for its investments of Federal funds. | \$0 |
| 2018-CH-1006-001-C | 9/18/2018 | Ensure that its staff is properly trained and familiar with HUD's requirements to ensure that it properly procures and invests Federal funds in HUD-approved investment accounts. | \$0 |
| 2018-CH-1006-001-D | 9/18/2018 | Ensure that the proceeds from the sale of Bollinger Tower proceeds are moved into a separate HUD-approved restricted investment account and appropriately recorded in a restricted account in the general ledger. | \$0 |
| 2018-CH-1006-001-E | 9/18/2018 | Implement adequate policies and procedures to ensure that future proceeds from the disposition or sale of public housing are appropriately recorded and reported in the Authority's books of record and annual audited financial statements and HUD's Financial Data Schedule system. | \$0 |

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| 2018-CH-1006-001-F | 9/18/2018 | Ensure that its staff is appropriately trained and familiar with HUD's requirements to ensure that proceeds from future dispositions or sales of public housing property or other HUD assets are appropriately recorded and reported. | \$0 |
| 2018-CH-1006-002-B | 9/18/2018 | Ensure that the newly developed procedures are sufficient and fully implemented to ensure that the source of funds loaned is properly tracked and that payments received are applied to the appropriate accounts. | \$0 |
| 2018-CH-1006-003-C | 9/18/2018 | Implement adequate procedures and controls to ensure that it complies with HUD's procurement requirements. | \$0 |
| 2018-CH-1006-003-D | 9/18/2018 | Ensure that its staff is properly trained and familiar with HUD's requirements to ensure that documentation necessary to support the reasonableness of contract costs is obtained and maintained. | \$0 |
| 2018-CH-1006-003-E | 9/18/2018 | Implement adequate procedures and controls to ensure that capital funds are drawn down and disbursed in accordance with HUD's requirements. | \$0 |
| 2018-CH-1006-003-F | 9/18/2018 | Implement adequate procedures and controls to ensure that it properly reports its expenditures and disbursements in LOCCS in accordance with HUD's requirements. | \$0 |
| 2018-BO-0001-001-A | 9/17/2018 | Work with the owners, lenders, operators, and management agents (as applicable) to develop and implement an action plan for potentially troubled and troubled nursing homes. Each plan should include an analysis of the root causes of that nursing home's challenges and define specific and measurable steps that address the root causes. Each step should have a defined completion date. | \$0 |
| 2018-BO-0001-001-C | 9/17/2018 | Develop and implement policies and procedures to address delinquent or defaulted mortgages that would not benefit from refinancing. | \$0 |
| 2018-BO-0001-001-D | 9/17/2018 | Refer regulatory agreement violations to the Departmental Enforcement Center within 30 days of HUD having identified it and work with the Departmental Enforcement Center to develop a plan for resolving the violation. Any revisions to the plan must be accepted by the Departmental Enforcement Center. | \$0 |

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| 2018-BO-0001-001-E | 9/17/2018 | Review and revise the policies and procedures for making partial payments of claims to check that each decision to make a partial payment of claim ensures that the payment restores the subject nursing home to financial viability to avoid a repeat of the situation that led to the loss on Hebrew Home. | \$0 |
| 2018-BO-0001-001-J | 9/17/2018 | Define the troubled and potentially troubled classifications for nursing homes and develop specific measures to identify when and how nursing homes are classified. | \$0 |
| 2018-BO-0001-001-K | 9/17/2018 | Develop and implement policies and procedures to revisit the classifications at least annually. | \$0 |
| 2018-BO-0001-002-A | 9/17/2018 | Develop and implement computerized controls to flag blank data fields and illogical financial data. | \$0 |
| 2018-BO-0001-002-B | 9/17/2018 | Develop and implement procedures to require owners, operators, and lenders to submit accurate and complete financial data. | \$0 |
| 2018-BO-0001-002-C | 9/17/2018 | Develop and implement internal controls to routinely compare financial data on mortgage payments to Multifamily Delinquency and Default Reporting System data on mortgage payments and follow up on any conflicting data. | \$0 |
| 2018-BO-0001-002-D | 9/17/2018 | Develop and implement procedures for referring operators who fail to provide required financial statements to the Departmental Enforcement Center. | \$0 |
| 2018-BO-0001-002-E | 9/17/2018 | Develop and implement metrics to evaluate each nursing home's financial data for changes in utilization, payments, profitability, and solvency (debt service credit ratios). | \$0 |
| 2018-PH-0002-001-C | 9/10/2018 | Monitor the grantees' efforts to improve the accuracy and completeness of the PIC program data to ensure that program outcomes reported to Congress are accurately supported. | \$0 |
| 2018-PH-0002-001-D | 9/10/2018 | Develop and implement a plan to monitor grantee FSS programs, including to ensure that escrow accounts are calculated correctly. | \$0 |
| 2018-PH-0002-001-E | 9/10/2018 | Develop and implement policies and procedures to ensure that documentation is maintained by grantees to support program participants' contractual agreements. | \$0 |
| 2018-DE-1001-001-A | 9/6/2018 | Put all project bank accounts in the name of the project. | \$0 |
| 2018-DE-1001-001-B | 9/6/2018 | Separate all owner bank accounts from the project's bank accounts. | \$0 |

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| 2018-DE-1001-001-C | 9/6/2018 | Develop and implement controls over the distinction between project funds and owner funds. These controls should include policies related to when the owner is allowed to take project funds owed to the owner. | \$0 |
| 2018-DE-1001-001-D | 9/6/2018 | Take HUD-approved training related to operating and maintaining a multifamily project. | \$0 |
| 2018-DE-1001-002-C | 9/6/2018 | Obtain training on the eligible use of project funds. | \$0 |
| 2018-DE-1001-002-D | 9/6/2018 | Develop and implement detailed policies and procedures for procurement, travel, and the use of its credit cards. These controls should comply with HUD regulations regarding procurement and other disbursement documentation requirements. | \$0 |
| 2018-DE-1001-003-A | 9/6/2018 | Submit any outstanding audited financial statements. | \$0 |
| 2018-DE-1001-003-B | 9/6/2018 | Review the audited financial statements and determine the amount of outstanding mortgage payments due. | \$0 |
| 2018-DE-1001-003-C | 9/6/2018 | Work with the local multifamily office to make any outstanding mortgage payments or devise a plan to bring the property current through the use of available funds. | \$0 |
| 2018-DE-1001-003-D | 9/6/2018 | Develop and implement policies and procedures to ensure that the certified public accountant submits audited financial statements by the required HUD deadline. | \$0 |
| 2018-DE-1001-003-E | 9/6/2018 | Maintain separate books of account and submit audited financial statements solely for the project. | \$0 |
| 2018-DE-1001-004-B | 9/6/2018 | Receive training on the proper use of its reserve for replacement account. | \$0 |
| 2018-DE-1001-004-C | 9/6/2018 | Develop and implement policies and procedures for the use of reserve for replacement funds, which ensure that the project does not use operating funds for any items that qualify for the use of reserve for replacement funds. | \$0 |
| 2018-FW-0003-001-A | 8/31/2018 | We recommend that the Deputy Assistant Secretary for REAC require REAC to develop and implement written policies and procedures requiring REAC to (1) select a sample of inspector candidates, (2) require the sampled inspector candidates to provide written documentation supporting their minimum qualifications, (3) verify the written documentation provided by the inspector candidates, and (4) document the completion of the verification and method(s) used to verify the documentation. | \$0 |

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| 2018-FW-0003-001-B | 8/31/2018 | We recommend that the Deputy Assistant Secretary for REAC require REAC to ensure that the nine contract inspectors, who did not meet the minimum requirements to begin the training, receive specialized training in residential or commercial building for electrical; heating, ventilation, and air conditioning; masonry; plumbing; and carpentry, as applicable. | \$0 |
| 2018-FW-0003-001-C | 8/31/2018 | We recommend that the Deputy Assistant Secretary for REAC require REAC to develop, use, and document an electronic checklist for each contract inspector's file to ensure that inspectors (1) obtain and maintain the required insurance, and (2) have approved background checks before conducting inspections. In addition, support that the three sampled inspectors meet the minimum insurance limits for the current effective periods. | \$0 |
| 2018-FW-0003-001-D | 8/31/2018 | We recommend that the Deputy Assistant Secretary for REAC require REAC to execute administrative action related to outside standards determinations for five inspectors. | \$0 |
| 2018-FW-0003-001-E | 8/31/2018 | We recommend that the Deputy Assistant Secretary for REAC require REAC to develop and implement processes and procedures, in accordance with its system security plan and the HUD Handbook, Information Technology Security Policy, to ensure that annual assessments and continuous monitoring of the security controls are performed and that security control failures are prevented and corrected when identified. | \$0 |
| 2018-FW-0003-001-F | 8/31/2018 | We recommend that the Deputy Assistant Secretary for REAC require REAC to establish and implement written processes and procedures to verify the accuracy of the unit numbers sampled and entered for inspection by the inspector, which could include requiring (1) inspectors to upload a picture of the rent roll to the data collection device, (2) housing agencies to maintain a copy of the rent roll used, and (3) inspectors and public housing agencies to sign a certification stating that the units were inspected in accordance with the sample generated by the data collection device. | \$0 |
| 2018-FW-1006-001-B | 8/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Louis Manor Apartments' owner to implement appropriate controls to ensure that it conducts annual recertifications for all tenants in a timely manner, as required. | \$0 |

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| 2018-FW-1006-001-C | 8/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Louis Manor Apartments' owner to properly house the five families discussed in the finding in the correct unit size when an appropriate sized unit is available and ensure that its other tenants are housed in the correct unit size. | \$0 |
| 2018-FW-1006-001-D | 8/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Louis Manor Apartments' owner to perform inspections for the units that lacked inspection reports | \$0 |
| 2018-FW-1006-001-E | 8/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Louis Manor Apartments' owner to implement appropriate controls to ensure that it performs annual inspections, as required. | \$0 |
| 2018-FW-1006-001-F | 8/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Louis Manor Apartments' owner to implement appropriate controls to ensure that tenants are eligible, housing assistance subsidies are accurate, and tenant files contain all required documentation. | \$0 |
| 2018-LA-0801-001-A | 8/27/2018 | Develop and implement internal policies and procedures to ensure that approved underwriters are accurately maintained and kept current in the origination systems for the Section 184 program. | \$0 |
| 2018-LA-0801-001-B | 8/27/2018 | Develop a comprehensive plan to continue to seek indemnification statutory authority, including consideration to include indemnification authority language in draft regulations currently being considered. Until statutory authority is obtained, develop and implement internal policies and procedures for the voluntary indemnification process, to include a voluntary indemnification agreement, follow-up procedures, and resolution procedures. Procedures should be revised once statutory authority is obtained. | \$0 |
| 2018-LA-0801-001-C | 8/27/2018 | Develop and implement internal ONAP and OLG policies and procedures for the audit resolution process, complementing HUD Handbook 2000.06, to include management oversight and review of documents prepared and submitted to evidence that corrective actions have been adequately developed and fully implemented. | \$0 |
| 2018-LA-0801-001-D | 8/27/2018 | Support line item expenditures for the administrative contract expense fund for fiscal years 2015 to 2018. OLG should repay the U.S. Department of the Treasury for any expenditures that cannot be supported. | \$0 |

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| 2018-LA-0801-001-E | 8/27/2018 | Develop and implement policies and procedures, coordinating with other program offices as needed, to track and make administrative contract expense fund expenditures readily available for review. | \$0 |
| 2018-LA-0801-001-F | 8/27/2018 | Develop and implement a comprehensive plan to use unobligated administrative contract expense funds. | \$0 |
| 2018-LA-0801-001-G | 8/27/2018 | Consider adding additional OLG staff, including a full time director to provide additional leadership and management oversight. | \$0 |
| 2018-LA-0004-001-A | 8/13/2018 | Obtain the required depository agreements for two5 grantees to ensure that they invest program funds in investment securities for use in carrying out affordable housing activities in accordance with PIH Notices 2014-21, section 4, and 2015-08, section 7. | \$0 |
| 2018-LA-0004-001-B | 8/13/2018 | Strengthen monitoring controls to ensure that current and future grantees maintain the required depository agreements before allowing them to invest program funds in investment securities for use toward affordable housing activities. | \$0 |
| 2018-LA-0004-001-C | 8/13/2018 | Update HUD's Indian Housing Block Grant Recipient Self-Monitoring Guidebook to replace the expired requirement for investing program funds with PIH Notice 2015-08 and ensure that the Guidebook is updated with the latest requirements to ensure that grantees remain compliant with program requirements. | \$0 |
| 2018-KC-0002-001-A | 8/7/2018 | Designate an unclaimed asset recovery official as required by the Treasury Financial Manual. | \$0 |
| 2018-CH-1003-001-C | 8/2/2018 | Implement adequate procedures and controls to ensure that the Authority complies with HUD's conflict-of-interest requirements, including but not limited to ensuring that (1) its staff is appropriately trained and familiar with HUD's requirements for units owned by entities it substantially controls and (2) future contracts to perform housing quality standards inspections for program units owned by entities substantially controlled by the Authority are with a HUD-approved independent third party. | \$0 |
| 2018-CH-1003-001-D | 8/2/2018 | Implement adequate procedures and controls, including but not limited to providing guidance to its program staff on how to apply the correct contract rents and developing an effective quality control process. | \$0 |

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| 2018-FW-1005-001-B | 8/2/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Eastwood Terrace Apartments owner to ensure tenants are housed in the correct unit size. | \$0 |
| 2018-FW-1005-001-C | 8/2/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Eastwood Terrace Apartments owner to ensure annual inspections are performed in a timely manner and in accordance with HUD requirements. | \$0 |
| 2018-FW-1005-001-D | 8/2/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Eastwood Terrace Apartments owner to ensure that its new property management agent is providing oversight to its onsite staff and that its recently implemented quality control program is working as designed and in accordance with HUD requirements. | \$0 |
| 2018-FW-1005-001-E | 8/2/2018 | We recommend that the Southwest Region Director of Multifamily Housing require the Eastwood Terrace Apartments owner to maintain tenant files in a manner that ensures they contain the correct records and all required documentation. | \$0 |
| 2018-CH-1002-001-B | 8/1/2018 | Implement adequate procedures and controls to ensure that it maintains sufficient documentation to support housing and utility assistance payments and that it makes a reasonable effort to collect debts. | \$0 |
| 2018-CH-1002-001-C | 8/1/2018 | Implement adequate procedures and controls to ensure that it follows its bad debt write-off policy when it writes off accounts receivable. | \$0 |
| 2018-CH-1002-001-D | 8/1/2018 | Provide sufficient documentation to support that the two deleted adjustments to accounts payable and four deleted adjustments to accounts receivable were duplicate or incorrect adjustments that should have been deleted. If the Agency cannot do this, it should make the appropriate accounting entries and take the appropriate actions. | \$0 |
| 2018-CH-1002-001-F | 8/1/2018 | Provide sufficient documentation to support that an adjustment to accounts payable and five adjustments to accounts receivable were appropriate. If the Agency cannot do this, it should make the appropriate accounting entries and take the appropriate actions. | \$0 |
| 2018-CH-1002-001-G | 8/1/2018 | Implement adequate procedures and controls to ensure that it deletes adjustments to accounts payable and receivable and makes adjustments to accounts payable and receivable in accordance with HUD's regulations and its administrative plan. | \$0 |

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| 2018-CH-1002-001-H | 8/1/2018 | Request that HUD's Quality Assurance Division continue reviewing the Agency's (1) write-off of accounts receivable, (2) deleted adjustments to accounts payable and receivable, and (3) adjustments to accounts payable and receivable as part of its financial and program management and operations review. | \$0 |
| 2018-LA-1006-001-B | 7/25/2018 | Obtain technical assistance from HUD to revise its Emergency Repair Program to meet CDBG requirements. | \$0 |
| 2018-LA-1006-001-F | 7/25/2018 | Provide procurement training to its staff members who work on CDBG program activities and ensure that staff members comply with HUD requirements and use its current procurement policy. | \$0 |
| 2018-LA-1006-001-I | 7/25/2018 | Review all invoices provided from its minor repair subrecipient between January 1, 2015, and December 31, 2017, and repay the program from non-Federal funds for all bottled water service payments not identified in this audit report. | \$0 |
| 2018-LA-1006-001-J | 7/25/2018 | Provide training to its employees regarding allowable costs to ensure that all costs submitted by contractors and subrecipients are eligible for reimbursement. | \$0 |
| 2018-AT-1009-001-C | 7/23/2018 | The Pell City Housing Authority to fully implement adequate internal controls over its credit card purchases and disbursements to ensure that it complies with Federal requirements and its own policies and procedures. | \$0 |
| 2018-AT-1009-001-D | 7/23/2018 | The Pell City Housing Authority to revise its policies and procedures for its review of expenditures to ensure that its board of commissioners documents its enforcement of and the Authority's compliance with the requirements during its review process to ensure that the Authority's disbursements are supported and used for eligible expenditures. | \$0 |
| 2018-AT-1009-001-E | 7/23/2018 | The Pell City Housing Authority's board of commissioners to receive training to ensure the proper review and approval of expenditures and to understand the requirements relevant to the Authority's financial operations. | \$0 |
| 2018-AT-1009-001-H | 7/23/2018 | The Ragland Housing Authority to develop and implement adequate internal controls over its credit card purchases and disbursements to ensure that it complies with Federal requirements and its own policies and procedures. | \$0 |

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| 2018-AT-1009-001-I | 7/23/2018 | The Ragland Housing Authority to develop and implement its own policies and procedures for its review of expenditures to ensure that its board of commissioners documents its enforcement of and the Authority's compliance with the requirements during its review process to ensure that the Authority's disbursements are supported and used for eligible expenditures. | \$0 |
| 2018-AT-1009-001-J | 7/23/2018 | The Ragland Housing Authority's board of commissioners to receive training to ensure the proper review and approval of expenditures and to understand the requirements relevant to the Authority's financial operations. | \$0 |
| 2018-AT-1009-002-A | 7/23/2018 | The Pell City Housing Authority to comply with conflict-of-interest requirements or obtain a waiver from HUD or its board of commissioners. | \$0 |
| 2018-AT-1009-002-B | 7/23/2018 | The Pell City Housing Authority to develop and implement a policy for the review and approval of timesheets and credit card purchases, which ensures a proper segregation of duties and is approved by its board of commissioners. | \$0 |
| 2018-AT-1009-003-A | 7/23/2018 | The Pell City Housing Authority to fully implement procedures and controls to ensure that waiting list applicants are selected in accordance with HUD requirements. | \$0 |
| 2018-AT-1009-003-B | 7/23/2018 | The Ragland Housing Authority to fully implement procedures and controls to ensure that waiting list applicants are selected in accordance with HUD requirements. | \$0 |
| 2018-FW-0002-001-A | 7/23/2018 | We recommend that the Acting Director of OBGA work with HUD's Office of General Counsel to create a codified Disaster Recovery program. | \$0 |
| 2018-AT-1006-001-B | 7/13/2018 | Ensure that HUD-approved independent third parties complete unit inspections and determine the rent reasonableness determinations for units it owns or seek an appropriate exemption of program requirements from the HUD Secretary. | \$0 |
| 2018-AT-1006-001-C | 7/13/2018 | Provide adequate training to its staff to ensure compliance with Section 8 Housing Choice Voucher program requirements for unit inspections and rent reasonableness determinations. | \$0 |
| 2018-AT-1006-002-B | 7/13/2018 | Develop and implement procedures, including but not limited to software upgrades, and staff training to ensure that unit inspections are conducted in a timely manner. | \$0 |

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| 2018-AT-1006-002-C | 7/13/2018 | Develop and implement adequate oversight to ensure that unit inspections are conducted in a timely manner. | \$0 |
| 2018-AT-1006-003-B | 7/13/2018 | Certify, along with the owners of the 26 units cited in the finding, that the applicable housing quality standards violations have been corrected. | \$0 |
| 2018-AT-1006-003-C | 7/13/2018 | Perform all required quality control housing quality standards inspections in compliance with its HUD-approved MTW plan, thus helping to ensure that its inspectors perform housing quality standards inspections in accordance with HUD's requirements. | \$0 |
| 2018-AT-1007-001-A | 7/13/2018 | Provide supporting documentation for subsequent review to show that it properly calculated relocation rental assistance payments for the 10 tenants and if there is an overpayment, reimburse the applicable RAD relocation account from non-Federal funds. | \$0 |
| 2018-AT-1008-001-B | 7/13/2018 | Ensure that HUD-approved independent third parties complete the unit inspections and determine the rent reasonableness for units it owns or seek an appropriate exemption of program requirements from the HUD Secretary. | \$0 |
| 2018-AT-1008-001-C | 7/13/2018 | Ensure that in future RAD conversions, if any, unit inspections are conducted for compliance with HUD's housing quality standards after rehabilitation and construction is completed and before tenants move in. | \$0 |
| 2018-AT-1008-001-D | 7/13/2018 | Provide adequate training to its staff to ensure compliance with Section 8 Project-Based Voucher program requirements for unit inspections and rent reasonableness determinations. | \$0 |
| 2018-LA-1005-001-C | 7/3/2018 | Develop and implement policies to safeguard HUD funds by ensuring that its projects meet national objectives, have a completed environmental review, and have executed agreements for all projects and verify that work is complete before approving payment, including its rental rehabilitation projects. | \$0 |
| 2018-LA-1005-001-D | 7/3/2018 | Update policies and procedures to ensure that costs are reasonable, including preparing an independent cost estimate and a detailed scope of work for each project. | \$0 |
| 2018-LA-1005-001-F | 7/3/2018 | Update and implement policies and procedures to ensure that all procurements are conducted in a manner that promotes full and open competition and avoids any arbitrary action in the procurement process, including ensuring that contractors are given sufficient time to respond to solicitations. | \$0 |

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| 2018-LA-1005-001-I | 7/3/2018 | Update its policies and procedures to ensure that the City issues payments to vendors and obtains reimbursement from HUD only after the City's Community and Economic Development Department has verified that work is complete. | \$0 |
| 2018-LA-1005-001-O | 7/3/2018 | Provide training for its staff to ensure sufficient knowledge of CDBG requirements regarding when to charge delivery costs, including when to charge payroll to rehabilitation administration, versus general administrative costs. | \$0 |
| 2018-LA-1005-001-P | 7/3/2018 | Implement policies and procedures to ensure that the City includes all recipients of CDBG funds in its monitoring plan and that it selects objective sample items for monitoring. | \$0 |
| 2018-BO-1004-001-B | 6/29/2018 | Implement controls to ensure that project distributions are made from surplus cash and comply with the regulatory agreement and HUD requirements. | \$0 |
| 2018-FW-0001-001-B | 6/26/2018 | We recommend that the Deputy Assistant Secretary for Operations establish a monitoring tracking system, organized on a CPD field office basis, to incorporate and track internal and external data and provide an immediate, multiyear quantification of grantees, grants, and dollar value for both monitored and not monitored grantees, allowing immediate assessment of monitoring findings, resolutions, and coverage individually and in total. | \$0 |
| 2018-BO-1003-001-D | 6/20/2018 | Develop and implement adequate underwriting policies and procedures for their affordable housing activities and for the downpayment assistance program to ensure that HOME activities are consistent and meet Federal requirements. Further, they should include the downpayment underwriting policies and procedures in the written agreement with the City's subrecipient. | \$0 |
| 2018-BO-1003-001-E | 6/20/2018 | Cancel activities in IDIS that have had no construction in more than 12 months. | \$0 |
| 2018-BO-1003-001-F | 6/20/2018 | Develop and implement adequate environmental policies and procedures to ensure that HOME activities are properly classified, the environmental review is documented and supported, and that HUD and Federal environmental requirements have been followed before committing HOME funds to an activity | \$0 |

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| 2018-BO-1003-001-G | 6/20/2018 | Determine the total supported development costs for the completed HOME activities and calculate and obtain any program income due to the HOME program. | \$0 |
| 2018-BO-1003-001-I | 6/20/2018 | Develop and implement tools to improve record-keeping practices to support the eligibility, necessity, and reasonableness of the HOME activities. | \$0 |
| 2018-BO-1003-001-J | 6/20/2018 | Request that HUD headquarters recalculate the City's commitment shortfall for program year 2013 based on the lack of the amendment with the City's subrecipient and for the projects that were not properly committed. | \$0 |
| 2018-BO-1003-001-K | 6/20/2018 | Provide technical assistance to the City to ensure that City officials responsible for administering the HOME program receive necessary HOME program training. | \$0 |
| 2018-CH-0002-001-A | 6/14/2018 | Obtain documentation from the remaining 55 potential cases (34 cases in the public housing program + 21 cases in the Housing Choice Voucher program) reported by the public housing agencies that failed to provide supporting documentation to determine compliance with HUD's requirements. | \$0 |
| 2018-CH-0002-001-B | 6/14/2018 | Obtain documentation from the remaining 195 potential cases involving children with EIBLLs reported by the public housing agencies (35 reported cases in the public housing program + 160 reported cases in the Housing Choice Voucher program) that we did not review during the audit to determine whether the public housing agencies and owners, as applicable, complied with HUD's requirements or whether action is required under the requirements. | \$0 |
| 2018-CH-0002-001-C | 6/14/2018 | Require the public housing agencies to support that the lead hazards were appropriately abated for the 11 cases (3 public housing program + 8 Housing Choice Voucher program) that lacked adequate clearance reports or lacked documentation showing that the identified lead hazards had been corrected. | \$0 |
| 2018-CH-0002-001-D | 6/14/2018 | Ensure that the owners for the two Housing Choice Voucher program units, in which the families were relocated and abatement was not performed, do not provide housing for families with children under 6 years of age until the lead hazards are abated. | \$0 |
| 2018-CH-0002-001-E | 6/14/2018 | Obtain documentation of a lead-based paint inspection or exemption for the 222 public housing developments that failed to provide evidence of compliance with HUD's lead-based paint inspection requirements. | \$0 |

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| 2018-CH-0002-001-F | 6/14/2018 | Work with the Office of Lead Hazard Control and Healthy Homes to update HUD's regulations to expand the inspection and abatement requirements of 24 CFR Part 35 to housing completed after 1977 in cases in which a child with an elevated blood lead level is reported. | \$0 |
| 2018-CH-0002-001-G | 6/14/2018 | Implement adequate procedures and controls at HUD's field offices to ensure that requirements of 24 CFR Part 35 are followed by public housing agencies, including monitoring the public housing agencies to ensure that required actions are appropriately completed and performed in a timely manner. | \$0 |
| 2018-CH-1001-001-H | 6/11/2018 | Review the payments for all certifications completed between December 2016 and February 2017 for the remaining Housing Choice Voucher and Project-Based Voucher program participants to ensure that adjustments were appropriately paid. | \$0 |
| 2018-CH-1001-001-I | 6/11/2018 | Implement adequate quality control procedures to ensure that it correctly pays housing assistance. | \$0 |
| 2018-CH-1001-001-J | 6/11/2018 | Ensure that the quality controls over the calculation of housing assistance payments implemented by the Commission are sufficient. | \$0 |
| 2018-AT-1005-001-E | 5/29/2018 | Provide documentation to support a reconciliation between financial records and DRGR and report in HUD's DRGR system the appropriate amount of program income generated from all NSP1 and NSP3 funds from the inception of the grants. | \$0 |
| 2018-AT-1005-001-F | 5/29/2018 | Provide documentation to support that all NSP properties are properly classified and recorded in HUD's DRGR system. | \$0 |
| 2018-AT-1005-001-G | 5/29/2018 | Develop and implement policies and procedures to include but not be limited to oversight, effective internal controls, separation of duties, procurement, and overall administration of the program. | \$0 |
| 2018-AT-1005-001-H | 5/29/2018 | Conduct a review of the remaining 10 properties not reviewed during our audit to ensure compliance with HUD requirements and identify and repay costs related to ineligible or unsupported activities (see appendix C). | \$0 |
| 2018-AT-1005-001-I | 5/29/2018 | For Property 1504, provide documentation to support the recording in HUD's DRGR system, the repayment of \$144,004 in NSP funds and \$1,120 in program income. | \$0 |

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| 2018-AT-1005-001-J | 5/29/2018 | Initiate appropriate administrative actions and debarments against parties, including the former grants manager and contractors, who contributed to the mismanagement of program funds. | \$0 |
| 2018-FW-0802-001-D | 5/15/2018 | We recommend that the Chief Financial Officer enter a 24-month expiration term into LOCCS for Disaster Recovery funding provided by the 2017 Act and monitor to ensure that expenses are not entered before or after the grant period. | \$0 |
| 2018-FW-0802-001-E | 5/15/2018 | We recommend that the Chief Financial Officer require CPD to enter into a separate grant agreement for each grantee's round of disaster funding for funding provided by the 2017 and 2018 Acts. | \$0 |
| 2018-FW-0802-001-F | 5/15/2018 | We recommend that the Chief Financial Officer require CPD to monitor the detailed voucher transactions in the DRGR system to ensure that grantees appropriately record transactions. | \$0 |
| 2018-FW-0802-001-G | 5/15/2018 | We recommend that the Chief Financial Officer require CPD to prohibit grantees from revising completed vouchers in the DRGR system and require adjustments to be entered as new vouchers into the DRGR system, which will ensure that LOCCS records and tracks revisions. | \$0 |
| 2018-FW-1004-001-B | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to ensure that staff responsible for environmental reviews understands and complies with environmental requirements. | \$0 |
| 2018-FW-1004-001-C | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to hire a qualified entity to determine and correct deficiencies related to 13 reconstructed homes, including the structural integrity of the homes. | \$0 |
| 2018-FW-1004-001-D | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to provide a detailed plan for covering the cost of any potential warranty work needed on these 13 properties for the entire statutory warranty period. | \$0 |
| 2018-FW-1004-001-F | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to develop and adopt policies and procedures to address HOME match contribution requirements. | \$0 |

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| 2018-FW-1004-001-G | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to ensure that the loan agreements are signed and valid legal instruments. | \$0 |
| 2018-FW-1004-001-H | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to develop policies and procedures, to include the review of all subcontractors in SAM. | \$0 |
| 2018-FW-1004-001-I | 5/8/2018 | We recommend that the Fort Worth Office of Community Planning and Development Director require the City to ensure that its staff understands and complies its policies and procedures including HOME income requirements. | \$0 |
| 2018-FW-1003-001-A | 5/7/2018 | We recommend that HUD's Acting Director for the Office of Block Grant Assistance require the Texas General Land Office to review and update its internal controls throughout the grant cycle to ensure that the procurement and expenditure policies and procedures are implemented and working as designed, including the Federal prohibition of cost plus percentage of cost contracts. | \$0 |
| 2018-FW-1003-001-B | 5/7/2018 | We recommend that HUD's Acting Director for the Office of Block Grant Assistance require the Texas General Land Office to fill vacancies, ensuring that staffing levels remain adequate to administer Hurricane Harvey disaster grant funds. | \$0 |
| 2018-FW-1003-001-C | 5/7/2018 | We recommend that HUD's Acting Director for the Office of Block Grant Assistance require the Texas General Land Office to negotiate with SBA to extend its data-sharing agreements for the term of the expenditure requirements set forth in public laws or the Federal Register. | \$0 |
| 2018-FW-1003-001-D | 5/7/2018 | We recommend that HUD's Acting Director for the Office of Block Grant Assistance require the Texas General Land Office to initiate negotiations with the Texas Department of Insurance to establish data-sharing agreements for the Hurricane Harvey disaster, any open disaster recovery grants, and future disasters. | \$0 |
| 2018-FW-1003-001-E | 5/7/2018 | We recommend that HUD's Acting Director for the Office of Block Grant Assistance require the Texas General Land Office to ensure that false statement and false claim warnings are included in all of its contract-related forms. | \$0 |

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| 2018-LA-0002-001-A | 5/7/2018 | Update the program's information reporting requirements on form HUD-4117 to ensure that grantees report tribal enrollment numbers annually regardless of whether there are changes or corrections. | \$0 |
| 2018-LA-0002-001-B | 5/7/2018 | Revise form HUD-4117 to include certification and false claim statements that hold grantees responsible for reporting accurate tribal enrollment numbers to HUD annually. | \$0 |
| 2018-LA-0002-001-C | 5/7/2018 | Develop and implement policies and procedures to assist in formal challenging of grantees' reporting tribal enrollment numbers in accordance with applicable requirements. | \$0 |
| 2018-LA-0002-001-D | 5/7/2018 | Issue guidance to grantees on procedures to ensure accurate reporting of tribal enrollment numbers. | \$0 |
| 2018-PH-1004-001-A | 5/1/2018 | Develop and implement procedures to ensure that it maintains documentation to show that it selected participants from its waiting list in accordance with applicable requirements. | \$0 |
| 2018-PH-1004-001-B | 5/1/2018 | Develop and implement procedures to ensure that it maintains criminal background checks in separate, secure files. | \$0 |
| 2018-SE-1001-001-A | 4/24/2018 | Require the Authority to design and implement controls to ensure that employees comply with RAD relocation requirements and that its RAD conversion plans submitted to HUD accurately address any tenant relocations. | \$0 |
| 2018-SE-1001-001-B | 4/24/2018 | Monitor the Authority to ensure that it does not improperly relocate tenants during its planned conversion of the remaining public housing units. | \$0 |
| 2018-SE-1001-001-C | 4/24/2018 | Conduct a compliance review of relocation and pursue corrective action as necessary on behalf of the permanently relocated tenants. | \$0 |
| 2018-AT-1003-001-A | 4/16/2018 | Amend its 2015 annual action plan to include the Main Street Revitalization program. | \$0 |
| 2018-AT-1003-001-B | 4/16/2018 | Implement controls and procedures to ensure that all future action plans include all methods of distributing grant funds or amend the plan as required if programs are added after approval. | \$0 |
| 2018-KC-1002-001-D | 4/6/2018 | Develop and implement policies and procedures that clarify the definition of annual income to be used, calculation components, and the documentation required to calculate income. | \$0 |
| 2018-KC-1002-001-E | 4/6/2018 | Develop and implement procedures for quality control reviews to ensure that annual income is properly calculated. | \$0 |

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| 2018-KC-1002-001-F | 4/6/2018 | Provide training on HUD's income requirements to employees responsible for calculating income. | \$0 |
| 2018-KC-1002-002-B | 4/6/2018 | Develop and implement policies and procedures to ensure that all windows replaced meet lead hazard qualifications. | \$0 |
| 2018-KC-1002-002-C | 4/6/2018 | Develop and implement quality control procedures to ensure that all bid specifications are reviewed for qualified items based on the risk assessment results. | \$0 |
| 2018-KC-1002-003-A | 4/6/2018 | Update the Health Department's work plan to include policies and procedures for defining, determining, and documenting relocation hardship for all participants. | \$0 |
| 2018-KC-1002-004-A | 4/6/2018 | Develop and implement policies and procedures to ensure that the property owners receive the required information concerning lead-based paint disclosure requirements, risk assessment results, summaries of treatments and clearances, and ongoing maintenance activities, including how to report paint deterioration. | \$0 |
| 2018-PH-1003-001-D | 3/30/2018 | Develop and implement procedures and controls to ensure that housing assistance and utility allowance payments are correctly calculated, including the use of the Enterprise Income Verification system to verify household income, and that they are adequately supported. | \$0 |
| 2018-PH-1003-001-E | 3/30/2018 | Correct the errors in the files identified in this report. | \$0 |
| 2018-PH-1003-001-F | 3/30/2018 | Develop and implement procedures and controls to ensure that required eligibility documentation is obtained and maintained to support households' selection from its waiting list and admission to and continued assistance on the program. | \$0 |
| 2018-PH-1003-001-G | 3/30/2018 | Develop and implement controls to ensure that employees comply with its computer, internet, and email use policy and use only official business email accounts to transmit confidential information. | \$0 |
| 2018-PH-1003-001-H | 3/30/2018 | Develop and implement controls to ensure that its Section 8 coordinator is adequately trained and supervised to ensure that the program operates in accordance with requirements. | \$0 |
| 2018-PH-1003-001-I | 3/30/2018 | Follow its administrative plan to ensure that program requirements are met. | \$0 |
| 2018-PH-1003-001-K | 3/30/2018 | Provide technical assistance to the Authority to ensure that it properly administers its program and that program regulations are met. | \$0 |

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| 2018-PH-1003-001-L | 3/30/2018 | Evaluate the Authority's email system and its computer, internet, and email use policy to determine whether they provide sufficient safeguards for transmitting and handling confidential information. | \$0 |
| 2018-PH-1003-002-B | 3/30/2018 | Develop and implement controls to prevent and detect conflict-of-interest situations. | \$0 |
| 2018-PH-1003-002-C | 3/30/2018 | Evaluate the apparent conflict-of-interest situation in this report and pursue administrative sanctions if warranted. | \$0 |
| 2018-LA-1003-001-B | 3/29/2018 | Develop and implement a targeted code enforcement strategy that specifies deteriorating or deteriorated areas where code enforcement would be expected to arrest decline. The strategy should include a description of public or private improvements, rehabilitation, or services that would help facilitate code enforcement and also include performance metrics to track progress. | \$0 |
| 2018-LA-1003-001-C | 3/29/2018 | Develop and implement policies and procedures to ensure that code enforcement salaries and benefits are charged and documented in accordance with program requirements. | \$0 |
| 2018-LA-1003-002-B | 3/29/2018 | Develop and implement procedures and controls to ensure that graffiti abatement expenditures, including salaries and benefits, are accurately charged to CDBG grants and properly supported. | \$0 |
| 2018-KC-0001-001-B | 3/26/2018 | Revise the single-family handbook to comply with regulations that prevent loans to borrowers with delinquent child support subject to Federal offset. | \$0 |
| 2018-KC-0802-001-A | 3/22/2018 | Strengthen current written policies on occupancy requirements for subsidized multifamily housing programs to ensure that prospective tenants do not improperly bypass waiting lists. | \$0 |
| 2018-DP-0003-001-A | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-001-B | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-001-C | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-002-A | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-002-B | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-004-B | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-006-A | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-006-B | 3/9/2018 | Not released to public. | \$0 |
| 2018-DP-0003-006-C | 3/9/2018 | Not released to public. | \$0 |

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| 2018-KC-1001-001-B | 3/5/2018 | Work with HUD to ensure the release of the liens on the 66 properties with improper partial claims. | \$0 |
| 2018-KC-1001-001-C | 3/5/2018 | Perform an internal review of all FHA-HAMP partial claims that were combined with loan modifications to determine their eligibility and report the results to HUD for repayment of improperly filed partial claims. | \$0 |
| 2018-LA-1002-001-B | 2/23/2018 | Implement written procedures to include the confirmation of match funds as part of its annual monitoring reviews of each subgrantee. | \$0 |
| 2018-LA-1002-001-C | 2/23/2018 | Develop and implement a written plan for its subgrantees to provide and submit supporting documentation for match funds at the end of each grant term. | \$0 |
| 2018-LA-1002-002-B | 2/23/2018 | Identify retroactive payroll for remaining grants (CA1162L9D011504, CA1024L9D011501, CA0694L9D011508, and CA0693L9D011508) and provide adequate documentation to support the cost or repay HUD from non-Federal funds. | \$0 |
| 2018-LA-1002-002-C | 2/23/2018 | Develop and implement additional procedures and controls to ensure that payroll costs charged to the grant reconcile to actual hours worked on the grants. | \$0 |
| 2018-PH-1002-001-A | 2/16/2018 | Certify, along with the owners of the 63 units cited in this finding, that the applicable housing quality standards violations have been corrected. | \$0 |
| 2018-PH-1002-001-F | 2/16/2018 | Develop and implement policies and procedures to ensure that extensions granted to owners to make repairs after failed inspections comply with HUD regulations. | \$0 |
| 2018-DP-0002-002-A | 2/13/2018 | Not released to public. | \$0 |
| 2018-DP-0002-002-C | 2/13/2018 | Not released to public. | \$0 |
| 2018-DP-0002-002-E | 2/13/2018 | Not released to public. | \$0 |
| 2018-DP-0002-002-F | 2/13/2018 | Not released to public. | \$0 |
| 2018-PH-1001-001-B | 2/12/2018 | Develop and implement controls to ensure that criminal records checks are conducted, according to policy, at application and when family composition changes. | \$0 |
| 2018-PH-1001-001-E | 2/12/2018 | Develop and implement controls to ensure that it follows policies and procedures found in its administrative plan for verification of citizenship or eligible noncitizen status. | \$0 |
| 2018-PH-1001-001-F | 2/12/2018 | Develop and implement controls to ensure that assistance is properly prorated for eligible family members of noncitizen students. | \$0 |

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| 2018-PH-1001-001-H | 2/12/2018 | Correct the waiting list errors identified by the audit. | \$0 |
| 2018-PH-1001-001-I | 2/12/2018 | Develop and implement controls to ensure that it follows policies and procedures to award and verify preference points for program applicants as required by its administrative plan. | \$0 |
| 2018-PH-1001-001-J | 2/12/2018 | Train staff on the requirements for which it will develop and implement controls as a result of the recommendations made in this audit report. | \$0 |
| 2018-PH-1001-001-K | 2/12/2018 | Refer the Authority to the Office of Fair Housing and Equal Opportunity for a review of the Authority's waiting list to ensure that all areas comply with HUD requirements. | \$0 |
| 2018-NY-1003-001-B | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to update its policies and procedures to ensure that any additional payments made under interagency agreements for technical, administrative, maintenance, and redevelopment services are adequately supported prior to making payment and that these services are provided in accordance with applicable requirements. | \$0 |
| 2018-NY-1003-001-E | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to update its procurement policies and procedures to ensure compliance with HUD and Federal procurement requirements. | \$0 |
| 2018-NY-1003-001-H | 2/8/2018 | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to improve its policies and procedures to ensure that capital funds are obligated in a timely manner and adequately supported. | \$0 |
| 2018-FW-1002-001-C | 1/31/2018 | We recommend that the Southwest Region Director of Multifamily Housing require Villa Main Apartments owner to implement appropriate controls to ensure tenants are eligible, housing assistance subsidies are accurate, and that units are inspected as required. | \$0 |
| 2018-FW-1002-001-D | 1/31/2018 | We further recommend that the Southwest Region Director of Multifamily Housing verify that the owner is providing oversight to its onsite staff and its recently implemented quality control program is working as designed and in accordance with HUD requirements. | \$0 |
| 2018-FW-1002-001-E | 1/31/2018 | We further recommend that the Southwest Region Director of Multifamily Housing ensure that the project-based contract administrator's review process includes steps to obtain reasonable assurance that tenants being reported as subsidized at Villa Main qualify for the program and live in the subsidized units. | \$0 |

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| 2018-FW-1001-001-D | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to establish and implement desk and onsite monitoring policies and procedures to ensure that documentation is maintained to support that (1) adequate supporting documentation for payments is filed, tracked, and maintained; (2) the necessity for all change orders is verified and reasonableness of the costs is assessed; (3) cost estimates are completed before the bidding process; (4) work is completed before pay requests are approved and payments are made to the contractor; and (5) contractors are properly monitored throughout the rehabilitation process, including progress and final inspections. | \$0 |
| 2018-FW-1001-001-E | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to correct the property deficiencies identified during the onsite inspections related to the 20 contracts as applicable. | \$0 |
| 2018-FW-1001-001-F | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to inspect the remaining 33 homes for compliance with the contract specifications and HUD requirements and correct deficiencies as applicable. | \$0 |
| 2018-FW-1001-001-G | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to establish and implement complaint policies and procedures and ensure that its staff is aware of the procedures to ensure that participant complaints are properly handled in a timely manner. | \$0 |
| 2018-FW-1001-001-H | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to review and adjust staffing levels as needed to ensure adequate coverage. | \$0 |
| 2018-FW-1001-001-I | 1/29/2018 | We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to provide training to staff members to ensure that they are aware of policies and procedures and their responsibilities related to expenditures, monitoring, and addressing participant complaints. | \$0 |
| 2018-CF-0801-001-A | 1/5/2018 | Implement procedures to ensure that deficiencies identified during the REAC inspections have been corrected and meet industry standards. | \$0 |

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| 2018-CF-0801-001-B | 1/5/2018 | Ensure that timely physical condition inspections of all Section 232 program facilities are performed. (This expands on the Office of Evaluation's third recommendation in report number 2017-OE-0011.) | \$0 |
| 2018-CF-0801-001-C | 1/5/2018 | Reimplement the REAC physical condition inspections for the SNFs that were exempted from routine physical inspections by 24 CFR 200.855. | \$0 |
| 2018-CF-0801-001-D | 1/5/2018 | Develop and implement an inspection process for the Section 232 program that better reflects those properties' physical conditions and how those properties differ from other properties REAC inspects (for example, multifamily properties). | \$0 |

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