

List of Open Recommendations to Present

Recommendation Num	Report Date	Recommendation Text	Balance Due
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
			\$1,688,555

2

List of Open Recommendations to Present

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.	\$160,000
			\$160,000

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$23,146
2002-NY-0001-001-B	2/25/2002	If implementation continues we recommend that HUD complete and implement the regulations.	\$0

5

\$709,105

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$505,290
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.	\$286,408
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.	\$71,513
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
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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

12

\$1,747,990

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-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.	\$181,330
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
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 three ineligible travel costs.	\$3,340
2004-PH-1011-001-B	9/8/2004	Require the Authority to reimburse HUD \$882,916 from nonfederal sources.	\$0
			\$8,068,042

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$14,026
			\$2,999,361

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$8,257,046
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.	\$314,689
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-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.	\$227,260
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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.	\$67,944
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.	\$57,405
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-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.	\$0
			\$10,272,292

List of Open Recommendations to Present

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.	\$442,428
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.	\$184,969
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$88,486
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
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.	\$32,886
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-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
14			\$4,977,549

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-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
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.	\$398,432
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
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
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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-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-1005-001-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.	\$46,791

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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-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

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.	\$13,662
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-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.	\$1,023
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

29

\$71,460,286

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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.	\$416,568
2009-AO-1002-001-A	5/5/2009	Repay \$294,060 disbursed for three ineligible grants to its Road Home program.	\$294,060
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
2009-AO-1001-001-A	5/5/2009	Repay \$228,930 disbursed for five ineligible grants to its Road Home program.	\$228,930
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.	\$225,600
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$155,911
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
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
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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.	\$10,400
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-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-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-C	9/1/2009	Reassess the resources allocated to overseeing the PBCAs to ensure that the resources are sufficient to monitor their performance.	\$0
			\$4,949,326

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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
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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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-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-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.	\$62,633
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-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-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

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-C	9/28/2011	Require the Municipality to reimburse the HOME program from non-Federal funds \$2,263,799 paid for ineligible costs.	\$4,015,259
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.	\$2,682,049
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

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-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
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
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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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-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.	\$18,715
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-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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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

33

\$100,437,848

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-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-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.	\$242,121
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.	\$181,013
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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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.	\$12,548
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.	\$7,602
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.	\$3,896
2013-AT-1001-001-A	11/30/2012	Develop and implement a financial management system in accordance with HUD requirements.	\$0

12

\$10,414,794

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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
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-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
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.	\$2,074,452
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-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.	\$1,223,508

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$1,210,240
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-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
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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$410,534
2013-KC-1003-001-A	8/8/2013	Return the \$401,705 in ineligible disbursements to the project operating account.	\$401,705
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
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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
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.	\$156,524
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
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-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-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
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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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-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-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-KC-0003-001-C	9/10/2013	Develop and implement additional system error checks to identify potential reporting issues.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-0003-002-G	12/16/2013	Ensure that PIH's automation of its cash management process complies with Federal financial management requirements.	\$0
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

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\$56,792,251

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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-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
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
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
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
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-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
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
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.	\$1,245,317
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
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-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.	\$1,052,115

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-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-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-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-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.	\$427,364
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.	\$410,667
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-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-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
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
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.	\$240,000
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-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
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-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.	\$147,718
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
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-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
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-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.	\$83,247
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-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
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
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.	\$33,120
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-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
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-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.	\$8,226
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.	\$6,620
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-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.	\$3,240
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-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
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-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.	\$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
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-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
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.	\$0
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-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
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-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
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
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

95

\$358,201,520

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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
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
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
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-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
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-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-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-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-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-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-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.	\$346,000
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-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.	\$319,455
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
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

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
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
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
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-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-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
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.	\$63,531

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-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.)	\$27,990
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.	\$17,088
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-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-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.	\$4,030

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-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
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-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-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-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-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
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.	\$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-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-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-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
2016-FO-0001-005-B	11/13/2015	Conduct ongoing monitoring of change reports to ensure that unauthorized changes are not made to Ginnie Mae's data, and establish a policy regarding ongoing monitoring of change activity that requires performing periodic reviews of change reports.	\$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
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-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-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
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-F	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-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-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

80

\$319,278,349

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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
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
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-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
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-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.	\$3,597,286
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.	\$3,401,687
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

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
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
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
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
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
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
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-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.	\$438,995
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.	\$432,271
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.	\$417,493
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-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-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-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-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-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
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.	\$240,000
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-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-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-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
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-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.	\$111,064
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
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-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-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.	\$95,016
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-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-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
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-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.	\$30,390
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.	\$23,595
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.	\$23,072
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-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-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
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
2017-BO-1001-002-E	10/12/2016	Repay HUD from non-Federal funds \$5,056 in ineligible duplicative assistance provided to program applicants.	\$3,918
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-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-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
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-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
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-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-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-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-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-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-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.	\$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
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-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
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
2017-NY-1001-001-B	11/2/2016	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.	\$0
2017-NY-1001-002-D	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 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.	\$0

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-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-0003-008-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-D	12/16/2016	Verify all management fees charged to the projects from 2013 through 2015 were appropriate.	\$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

121

\$7,277,710,261

List of Open Recommendations to Present

Recommendation	Report Date	Recommendation Text	Balance Due
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List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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
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
2019-FO-0002-002-I	11/14/2018	Ensure that \$399.1 million identified as invalid obligations in fiscal year 2018 is deobligated as appropriate.	\$399,090,727
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-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
2019-FO-0003-005-G	11/15/2018	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$51,396,319 in 735 administrative obligations and \$5,350,112 in 68 program obligations marked for deobligation as of September 30, 2018.	\$31,041,853

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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.	\$6,916,397
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
2019-FO-0003-005-F	11/15/2018	Review the 473 identified inactive retained obligations with remaining balances totaling \$43,005,703 and close out and deobligate amounts tied to obligations that are no longer needed.	\$2,441,997
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-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-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
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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.	\$980,362
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
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
2019-FO-0003-005-M	11/15/2018	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$574,511 in 79 administrative obligations marked for deobligation as of September 30, 2018.	\$574,511
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-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.	\$416,471
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-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-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.	\$293,203

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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.	\$286,440
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-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-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.	\$222,150

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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
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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
2019-CH-1001-001-B	12/20/2018	Reimburse its program \$153,222 from non-Federal funds for the housing assistance paid for the 50 units that materially failed to meet HUD's housing quality standards and its own requirements.	\$132,222
2019-FO-0003-005-E	11/15/2018	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$7,517,486 in 187 program obligations and \$62,183 in 9 administrative obligations marked for deobligation as of September 30, 2018.	\$121,883
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-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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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.	\$79,953
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-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.	\$73,660
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-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.	\$65,600
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-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-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.	\$44,344

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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
2019-CH-1001-001-C	12/20/2018	Reimburse its program \$15,796 from non-Federal funds for administrative fees earned for the 50 units that materially failed to meet HUD’s housing quality standards and its own requirements.	\$15,796
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-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.	\$11,680
2019-CH-1001-002-D	12/20/2018	Reimburse its program \$9,870 (\$7,663 \$2,207) from non-Federal funds for the administrative fees it inappropriately earned for the missing required eligibility documentation and inappropriate calculations of housing assistance.	\$9,597
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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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-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.	\$360
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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
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-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
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-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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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, followup procedures, and resolution procedures. Procedures should be revised once statutory authority is obtained.	\$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
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-DE-1001-003-A	9/6/2018	Submit any outstanding audited financial statements.	\$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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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-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-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-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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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-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
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.	\$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

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
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
2019-FO-0003-004-E	11/15/2018	Assign and communicate the responsibility of the MCR program policy, implementation, and oversight to ensure that program offices routinely conduct reviews to support a compliant internal control framework.	\$0
122			\$3,439,935,316

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-KC-0003-001-A	9/30/2019	Require lenders to obtain the borrowers' consent to verify the existence of delinquent Federal taxes with the IRS during loan origination and deny any applicant with delinquent Federal tax debt and no payment plan or a noncompliant payment plan or an applicant refusing to provide consent from receiving FHA insurance to put at least \$6.1 billion to better use by avoiding potential future costs to the FHA insurance fund.	\$6,130,757,970
2019-NY-1002-001-B	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to support the appraised fair market values of the 942 other properties included in our sampling universe to ensure that \$361,465,173 in settlement costs was supported. This recommendation includes but is not limited to providing support to show that appraisals contained accurate and verified information for the subject and comparable properties, time adjustments were supported, and other adjustments were supported. If support cannot be provided, the State should reimburse the unsupported costs from non-Federal funds.	\$361,465,173
2019-NY-1002-001-D	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to strengthen controls over the property valuation process for its program to ensure that up to \$93,350,616 not yet disbursed is put to better use. This recommendation includes but is not limited to implementing a process to review the appraisal and quality control work to ensure that appraised fair market values are supported and that quality control reviews are performed as required by Federal, State, and industry standards and to take appropriate action for cases in which the work does not comply with requirements.	\$93,350,616
2019-KC-0001-001-B	4/11/2019	Design controls to protect the insurance fund from improper partial claims that did not reinstate the loans to put \$27.1 million to better use.	\$27,100,000
2019-KC-0002-001-A	6/25/2019	Issue guidance to PHAs to ensure any applicant for or tenant of public or assisted housing whose name appears on the SAM excluded parties list are reviewed by PHAs to determine eligibility in a manner consistent with the regulations in 2 CFR 180 and 2424 so that ineligible applicants or tenants are not admitted or recertified to put up to \$13.7 million to better use.	\$13,669,007

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-NY-1002-001-A	5/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to provide documentation to support the appraised fair market values of the 14 properties sampled to ensure that \$5,920,097 in settlement costs was supported. This recommendation includes but is not limited to providing support to show that appraisals contained accurate and verified information for the subject and comparable properties, time adjustments were supported, and other adjustments were supported. If support cannot be provided, the State should reimburse the unsupported costs from non-Federal funds.	\$5,920,097
2019-LA-0801-001-A	7/15/2019	Provide support of eligibility or require lender repayment of \$5,115,079 for the 822 identified claims with a reported partial claim or loan modification within the prior 24 months.	\$5,115,079
2019-NY-1001-001-F	3/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that the remaining nine properties were substantially damaged or reimburse from non-Federal funds the \$4,158,836 paid to purchase the properties. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the nine properties.	\$4,158,836
2019-BO-1001-001-B	4/25/2019	Support that \$3,136,798 in HOME funds disbursed was reasonable and supported in accordance with Federal requirements or repay from non-Federal funds any amount that cannot be supported.	\$3,136,798
2019-NY-1002-002-A	5/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that \$3,119,209 paid for appraisals and poststorm addenda performed by its contractor was reasonable, supported, and for services that were performed in accordance with applicable requirements or reimburse any unsupported costs from non-Federal funds.	\$3,119,209
2019-NY-1001-001-A	3/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to reimburse from non-Federal funds the \$2,595,127 paid to purchase six properties that were not substantially damaged. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the properties.	\$2,595,127

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-NY-1001-001-E	3/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that the five properties for which the homeowners failed to maintain flood insurance were eligible for assistance and documentation to show that the properties were substantially damaged or reimburse from non-Federal funds the \$1,336,883 paid to purchase the properties, including incentives for one property. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the properties.	\$1,336,883
2019-AT-1004-001-B	6/14/2019	Support or reimburse its NSP1 grant \$1,300,000 from non-Federal funds for the unsupported reallocation of grant funds.	\$1,300,000
2019-AT-1004-001-D	6/14/2019	Support or reimburse the appropriate NSP grant \$1,186,105 from non-Federal funds for the unsupported subrecipient and administrative expenditures.	\$1,186,105
2019-AT-1005-001-B	8/9/2019	Ensure that \$1,045,085 in CDBG funds drawn from HUD between July 1, 2015, and October 31, 2018, 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 CDBG program from non-Federal funds. Footnote 2: Total drawdowns of more than \$1.5 million were adjusted to consider \$106 questioned in recommendation 1D and \$469,974 in recommendation 2A.	\$1,045,085
2019-NY-1001-001-B	3/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to reimburse from non-Federal funds the \$783,571 paid to purchase two properties that did not comply with flood hazard requirements and for which the State did not have sufficient documentation to show that the properties were substantially damaged. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the properties.	\$783,571
2019-BO-1003-001-A	8/5/2019	Repay from non-Federal funds the \$665,920 in ineligible costs charged to the program	\$665,920
2019-PH-1003-001-A	8/2/2019	Provide documentation to support housing assistance payments the projects received totaling \$497,762 or reimburse HUD from nonproject funds for any amount that it cannot support.	\$497,762

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-BO-1001-001-D	4/25/2019	Reallocate the \$487,483 in unspent funds to ensure that they will be put to their intended use or, if the activities remain open, maintain support to show that the HOME funds disbursed were reasonable and Reallocate the \$487,483 in unspent funds to ensure that they will be put to their intended use or, if the activities remain open, maintain support to show that the HOME funds disbursed were reasonable and supported in accordance with Federal requirements.	\$487,483
2019-AT-1005-002-A	8/9/2019	Submit supporting documentation showing how \$469,974 in CDBG funds disbursed for street improvements was properly used and in accordance with HUD requirements or reimburse the CDBG program from non-Federal funds.	\$469,974
2019-NY-1001-001-C	3/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to support the hardship letter provided for a property located outside the 500-year floodplain and documentation to show that the property was substantially damaged or reimburse from non-Federal funds the \$435,069 in settlement costs paid to purchase the property. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the property.	\$435,069
2019-BO-1001-001-A	4/25/2019	Repay from non-Federal funds the \$422,768 in ineligible funds related to the City's failure to meet HOME CHDO commitment deadlines and complete activities in accordance with the HOME agreement and HOME regulations.	\$422,768
2019-AT-1004-001-A	6/14/2019	Put \$417,113 in unspent NSP1 funds associated with three activities to better use by reprogramming the funds to other subrecipients using an appropriate method or return the funds to HUD.	\$417,113
2019-AT-1002-001-F	3/18/2019	Enforce its policy or implement an alternate method for the CoC program to ensure that annual recertifications are completed in a timely manner and that housing assistance is not issued before the recertification is completed to ensure that \$385,660 in program funds is appropriately used for future payments.	\$385,660
2020-CH-1001-001-A	10/2/2019	Support that healthy homes assessment and data collection services were cost reasonable or reimburse its Program \$361,850 from non-Federal funds.	\$361,850
2019-BO-1001-001-E	4/25/2019	Identify, review, and approve a CHDO to work with the City to ensure that \$254,215 in CHDO funds will be properly committed to avoid being deobligated.	\$254,215

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-CF-1803-001-A	9/30/2019	Acknowledge that the attached settlement agreement of \$325,000 represents an amount due HUD from Pacific Horizon.	\$250,000
2019-CH-1003-001-I	9/3/2019	Conduct criminal record background checks in accordance with the project's policies and procedures to ensure that adult members of all households, including the 11 households for which HUD made housing assistance payments totaling \$239,500, were eligible to participate in the program. If the participants are deemed ineligible, the owner should follow applicable regulations to terminate or modify assistance and reimburse HUD from nonproject funds for those housing assistance payments deemed ineligible.	\$239,500
2019-NY-1001-001-D	3/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to reimburse from non-Federal funds the \$183,500 in incentives paid to a homeowner that failed to maintain flood insurance.	\$183,500
2019-CH-1003-001-C	9/3/2019	Support or reimburse HUD \$159,938 from nonproject funds for the unsupported payments of housing assistance cited in the finding.	\$159,938
2019-NY-1002-002-B	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that \$156,940 paid for sales brochures, economic land analysis studies, and consultant fees was reasonable, necessary, supported, and for services that were performed in accordance with applicable requirements or reimburse any unsupported costs from non-Federal funds.	\$156,940
2019-BO-1001-001-C	4/25/2019	Support that the City properly administered the HOME program and earned \$130,667 in HOME administrative fees or repay from non-Federal funds any amount that cannot be supported	\$130,667
2019-NY-1002-002-D	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that \$118,800 paid to the State's contractor for appraisals performed by its subcontractors was reasonable, supported, and for services that were performed in accordance with applicable requirements or reimburse any unsupported costs from non-Federal funds.	\$118,800

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2020-CH-1001-001-B	10/2/2019	Support that landlords gave preference in renting eight vacant units to families with children under 6 years of age or reimburse its Program \$112,917 from non-Federal funds for the lead-based paint hazard control activities completed at these assisted units.	\$112,917
2019-AT-1002-001-C	3/18/2019	Reimburse its CoC program \$112,827 (\$109,259 \$3,568) from non-Federal funds for the overpayment of housing assistance due to inappropriate recertifications and calculations of housing assistance.	\$112,827
2019-NY-1002-002-C	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that \$75,006 used for appraisal quality control reviews was for services that complied with applicable requirements or reimburse any unsupported costs from non-Federal funds.	\$75,006
2020-CH-1001-001-C	10/2/2019	Support that lead-based paint hazard control activities were necessary at 19 assisted units or reimburse its Program \$70,266 from non-Federal funds for the unsupported lead-based paint hazard control activities completed at these assisted units	\$70,266
2019-CH-1003-001-E	9/3/2019	Implement adequate quality control procedures to ensure that housing assistance payments are appropriately calculated and supported. These procedures and controls should ensure that \$54,257 in program funds is appropriately used for future payments.	\$54,257
2020-CH-1001-001-D	10/2/2019	Coordinate with HUD's Office of Lead Hazard Control and Healthy Homes to determine whether \$51,930 in healthy homes supplemental funds used for four units in excess of \$5,000 per unit was for eligible activities. If the activities are deemed ineligible, the Department should reimburse its Program the appropriate amount from non-Federal funds.	\$51,930
2019-FW-1005-001-D	7/11/2019	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require Northlake to support \$47,679 or repay its program from non-Federal funds for payments made to contractors without written contracts and independent cost estimates.	\$47,679
2019-CH-1003-001-A	9/3/2019	Reimburse HUD \$30,037 from nonproject funds for the overpayment of housing assistance and utility allowances due to incorrect calculations.	\$30,037

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-CH-1003-001-D	9/3/2019	Pursue collection from the applicable household or reimburse HUD \$26,915 from nonproject funds for the overpayment of housing assistance due to unreported income.	\$26,915
2020-CH-1001-001-E	10/2/2019	Support that one household residing in an assisted unit was income eligible or reimburse its Program \$19,500 from non-Federal funds for the lead-based paint hazard control activities completed in the assisted unit.	\$19,500
2019-AT-1002-001-A	3/18/2019	Reimburse its HOME program \$10,389 (\$8,797 \$1,592) from non-Federal funds for the overpayment of housing assistance due to inappropriate recertifications and calculations of housing assistance.	\$10,389
2019-AT-1002-001-E	3/18/2019	Support or reimburse its CoC program \$7,309 from non-Federal funds for the unsupported housing assistance payments.	\$7,309
2019-FW-1005-001-B	7/11/2019	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require Northlake to support \$81,013 or repay its program from non-Federal funds for disbursements made without adequate supporting documentation.	\$2,645
2019-AT-1005-001-C	8/9/2019	Require the Municipality to return to its line of credit and put to better use \$1,641 associated with the unspent program funds that have been carried over since December 2017.	\$1,641
2019-AT-1002-001-B	3/18/2019	Reimburse the four HOME program participants \$468 from program funds for the underpayment of housing assistance due to inappropriate calculations of housing assistance.	\$468
2019-AT-1002-001-D	3/18/2019	Reimburse the three CoC program participants \$260 from program funds for the underpayment of housing assistance due to inappropriate calculations of housing assistance.	\$260
2019-AT-1002-001-G	3/18/2019	Train its program staff on calculating housing assistance payments for the HOME and CoC programs to ensure that payments are appropriately calculated.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-NY-1001-001-G	3/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to conduct a review of the universe of properties purchased through the acquisition component of its program to ensure that properties were eligible and reimburse from non-Federal funds the Disaster Recovery funds used in connection with any additional properties found to be ineligible. For example, the State’s review could include verification that (1) its files contained the required substantial damage letters, (2) the letters provided by applicants reflected the most recent substantial damage determination made by local officials, (3) substantial damage determinations were adequately supported, (4) properties met flood hazard requirements, and (5) properties were not FEMA-noncompliant.	\$0
2019-NY-1001-001-H	3/29/2019	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to provide documentation showing that the acquisition component of its program has ended or improve its controls over the program to ensure that properties purchased are eligible. This recommendation includes but is not limited to updating its policies and procedures and implementing verification processes to ensure that it verifies information provided by applicants and other entities.	\$0
2019-FW-1001-001-A	4/23/2019	We recommend that the Little Rock Acting PIH Director require the Authority to develop and implement an achievable plan to close the remaining projects and complete its RAD program conversions.	\$0
2019-BO-1001-001-F	4/25/2019	Establish underwriting policies and procedures to ensure that HOME activities are consistent and meet Federal requirements.	\$0
2019-BO-1001-001-G	4/25/2019	Develop and implement adequate environmental policies and procedures to ensure that environmental reviews are properly documented and supported and that HUD and Federal environmental requirements have been followed before committing HOME funds to an activity.	\$0
2019-BO-1001-001-H	4/25/2019	Develop and implement adequate policies and procedures to ensure that fixed HOME units are identified and adequate documentation is maintained to support tenant eligibility and compliance with HOME rental limits for the entire affordability period.	\$0
2019-BO-1001-001-I	4/25/2019	Develop and implement tools to improve record-keeping practices to support the eligibility, necessity, and reasonableness of the HOME activities.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-BO-1001-001-J	4/25/2019	Provide technical assistance to the City to ensure that responsible staff receives necessary environmental, underwriting, and overall program administration training.	\$0
2019-NY-1002-001-C	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to support the appraised fair market values of any other properties purchased under the program since January 2016 that relied upon appraisals conducted by the contractors discussed in this report to ensure that settlement costs for those properties were supported. If support cannot be provided, the State should reimburse the unsupported costs from non-Federal funds.	\$0
2019-NY-1002-002-E	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to execute an agreement with the City for the use of appraisal services and obtain documentation to show that services were procured in accordance with applicable requirements and that contracts contained all required provisions. If the State cannot provide the executed agreement and documentation, HUD should use one or more of the remedies for noncompliance in 24 CFR 570.495.	\$0
2019-NY-1002-002-F	5/29/2019	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to strengthen controls to ensure that future Disaster Recovery funds used for appraisal services and quality control reviews under the program are for costs that are reasonable, necessary, supported, and for services that comply with applicable requirements.	\$0
2019-AT-1004-001-C	6/14/2019	Establish and implement a written policy and procedures to recapture and reallocate unused NSP funds in a timely manner.	\$0
2019-AT-1004-001-F	6/14/2019	Update the NSP program income information in HUD's grant tracking system and quarterly performance reports and reconcile with the Department's records.	\$0
2019-AT-1004-001-G	6/14/2019	Establish and implement written procedures and provide adequate training to staff associated with administering the NSP grant to help ensure accurate reporting of program income.	\$0
2019-KC-0002-001-C	6/25/2019	Establish a method to provide information in the Do Not Pay system to PHAs and require its use.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-PH-1003-001-B	8/2/2019	Implement controls to ensure that it maintains adequate documentation in the tenant files to show that tenants were eligible for assistance and that the housing assistance payments were supported.	\$0
2019-NY-1003-001-A	8/2/2019	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require HPD to certify, along with the owners of the 52 units cited in the finding, that the applicable housing quality standards violations have been corrected.	\$0
2019-NY-1003-001-E	8/2/2019	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require HPD to improve controls over its abatement process to ensure that it consistently (1) starts abatement when required, (2) verifies and documents the correction of violations, (3) resumes housing assistance payments after the end of the abatement period, and (4) maintains sufficient documentation to support the abatement and reinstatement for each unit.	\$0
2019-AT-1005-001-A	8/9/2019	Develop and implement a financial management system in accordance with HUD requirements, including but not limited to permitting the disbursement of funds in a timely manner.	\$0
2019-AT-1005-001-E	8/9/2019	Establish and implement adequate controls and procedures to permit proper accountability for all CDBG funds to ensure that they are used solely for authorized purposes and properly safeguarded.	\$0
2019-AT-1005-002-B	8/9/2019	Determine the amount spent for the resurfacing of the 16 private properties identified and reimburse the CDBG program from non-Federal funds.	\$0
2019-AT-1005-002-C	8/9/2019	Establish and implement adequate policies and procedures, including project inspection protocols, to ensure that CDBG funds are used for activities that meet a national objective, are used for eligible purposes, and are properly supported.	\$0
2019-PH-1004-001-B	8/14/2019	We recommend that the Director of HUD’s Baltimore Office of Public Housing direct the Authority to develop and implement controls to ensure that it administers its waiting list according to the requirements in its administrative plan, including maintaining documentation to show that it properly selected applicants from the waiting list.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2019-PH-1004-001-C	8/14/2019	We recommend that the Director of HUD’s Baltimore Office of Public Housing direct the Authority to develop and implement procedures to ensure that it maintains documentation to show that it admitted eligible families into the program.	\$0
2019-CH-1003-001-F	9/3/2019	Ensure that third-party verifications, such as tax returns provided by the applicant, are from the source by obtaining certified tax returns from the Internal Revenue Service.	\$0
2019-CH-1003-001-H	9/3/2019	Ensure that the management agent’s staff is properly trained and familiar with HUD’s and the project’s requirements regarding housing assistance payments calculations.	\$0
2019-CH-1003-001-K	9/3/2019	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 lists.	\$0
2019-CH-1003-001-L	9/3/2019	Determine whether the households residing in the project’s assisted units 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
2020-CH-0001-001-A	11/7/2019	Implement adequate procedures and controls to ensure that all required data are complete, accurate, and reported in a timely manner. These procedures and controls should include but not be limited to ensuring that all transactions are recorded and reported within the proper period and listing the source of each of the data elements, including how to obtain the source documentation from HUD’s various program offices or systems.	\$0
2020-CH-0001-001-B	11/7/2019	Implement adequate procedures and controls to ensure that all data elements are traceable to the source documentation.	\$0
2020-CH-0001-001-C	11/7/2019	Revise internal DATA Act policy and procedure documents to resolve inconsistencies to ensure full, appropriate, and consistent implementation of the DATA Act.	\$0

81

\$6,662,300,761

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2020-LA-1002-001-B	3/5/2020	Support the eligibility of the \$1,965,990 in overhead allocations through the application of a HUD-approved allocation plan (including offsetting the amount by applicable reimbursements) or repay the Housing Choice Voucher Program from non-Federal funds.	\$1,965,990
2020-LA-1005-001-A	9/3/2020	Request indemnification for the 7 of the 11 loans that had material underwriting deficiencies (appendix D). The unpaid balance for these loans is \$1.3 million and the estimated potential loss to HUD is \$607,598.	\$607,598
2020-AT-1002-002-B	3/16/2020	Submit supporting documentation showing that contracts and purchase orders complied with Federal and its own procurement requirements and that these were reasonable and necessary costs or cancel the \$361,501 in unpaid obligations related to CDBG-DR funds.	\$361,501
2020-LA-1002-002-A	3/5/2020	Support the reasonableness of the \$340,701 Casterline contracts or repay the Housing Choice Voucher Program any amount that cannot be supported using non-Federal funds.	\$340,701
2020-LA-1003-001-A	4/13/2020	Support the Child Crisis of Arizona campus creation project phase one met a national objective and was necessary and reasonable or repay its program \$300,000 from non-Federal funds.	\$300,000
2021-LA-1001-002-A	10/27/2020	Provide the required documents to support \$161,131 in NSP1 and \$109,525 in NSP3 funds for expenses for acquisition, rehabilitation, and administration. If the City cannot provide the required documents, it should repay the U.S. Treasury from non-Federal funds.	\$270,656
2020-LA-1003-001-H	4/13/2020	Support that the Ability360 Mesa Home Accessibility activity for fiscal years 2015, 2016, and 2017 followed HUD requirements and its subrecipient agreement or repay its program \$192,563 from non-Federal funds. This includes supporting that all activities met the national objective requirements and were for rental properties, contracts were properly procured, the 10 percent match subrecipient agreement requirement was met (\$4,293) and properly accounted for, and contract expenses were adequately supported (\$228).	\$192,563

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2020-LA-1002-001-E	3/5/2020	Support the eligibility of the \$64,150 for accounting services charged to the Housing Choice Voucher Program that applied to other Authority programs (including offsetting the amount by applicable reimbursements) or repay the Program from the other applicable programs as appropriate or from non-Federal funds.	\$64,150
2020-AT-1002-002-A	3/16/2020	Submit supporting documentation showing that contracts and purchase orders complied with Federal and its own procurement requirements and that these were reasonable and necessary costs or reimburse the CDBG-DR program \$55,010 from non-Federal funds.	\$55,010
2020-LA-1002-001-C	3/5/2020	Determine the appropriate amount of general operating costs totaling \$2,544,266 that applied to the Housing Choice Voucher Program in accordance with a HUD-approved cost allocation plan (including offsetting the amount by applicable reimbursements) and repay overcharges (estimated at \$50,947) to the Program from the other applicable programs as appropriate or from non-Federal funds.	\$50,947
2020-LA-1002-002-B	3/5/2020	Support the reasonableness of the \$33,415 Genesis contract or repay any amount that cannot be supported from non-Federal funds.	\$33,415
2020-LA-1002-001-D	3/5/2020	Support the eligibility of the \$25,827 in personnel expenses from SPC (including offsetting the amount by applicable reimbursements) or repay its Housing Choice Voucher Program from the other applicable programs as appropriate or from non-Federal funds.	\$25,827
2020-LA-1003-001-I	4/13/2020	Ensure that the \$6,809 allocated for the Mesa Home Accessibility activity for fiscal year 2017 meets HUD requirements or amend the use of funding to another CDBG-eligible activity.	\$6,809
2021-LA-1001-002-B	10/27/2020	Repay the U.S. Treasury from non-Federal funds for the \$1,550 overpaid to acquire a foreclosed NSP3 property.	\$1,550
2020-LA-1001-001-B	1/31/2020	Develop and implement written policies and procedures to ensure that it maintains documentation to support matching contributions received in compliance with HUD requirements.	\$0
2020-LA-1001-001-E	1/31/2020	Work with HUD to determine the eligibility of current permanent supportive housing residents and if residents are determined ineligible, take appropriate action.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2020-LA-1001-001-F	1/31/2020	Implement its written policies and procedures to ensure that only eligible individuals receive rapid rehousing assistance.	\$0
2020-AT-0801-001-A	2/4/2020	Update HUD's loss mitigation policies, to include deadlines for the servicers to file the FHA-HAMP nonincentivized partial claims, and consider imposing sanctions for noncompliance with these deadline requirements.	\$0
2020-FO-0003-001-O	2/7/2020	Collaborate with OCFO to review methodologies used to produce grant accrual estimates, to include testing and verification of the resulting accrual estimates.	\$0
2020-FO-0003-003-A	2/7/2020	Implement information security controls over the Section 108 loan guarantee database that prevent and detect unauthorized changes to program data (or implement an updated Section 108 loan guarantee database with information security controls that prevent and detect unauthorized changes to program data).	\$0
2020-FO-0003-004-A	2/7/2020	Develop a formal enterprise risk management policy for program offices' risk owners, including guidance for completing the annual risk profile refresh, requirements for completing risk mitigation strategies, and reporting risk mitigation progress to the Risk Management Council	\$0
2020-FW-0001-001-C	2/26/2020	We recommend that the Office of Multifamily Housing Programs develop contingency policies and procedures to ensure that the properties it subsidizes receive adequate and verifiable continuous monitoring.	\$0
2020-LA-1002-001-A	3/5/2020	Develop and implement a HUD-approved cost allocation plan(s) that appropriately represents the benefit received by the Authority from the City's HHS department and allocates overhead and operating costs to all programs managed by the Authority.	\$0
2020-AT-1002-001-C	3/16/2020	Develop and implement a financial management system for its 2008 CDBG-DR grant and ensure that it tracks program funds to a level that supports compliance with HUD requirements. At a minimum, the accounting system must reflect disbursements by grant, activity, and activity type and properly account for assets, liabilities, and program income.	\$0
2020-AT-1002-001-F	3/16/2020	Negotiate with Puerto Rico's Insurance Commissioner and with other CDBG-DR grantees, within 30 days of the issuance of this audit report, to establish data-sharing agreements for the 2017 CDBG-DR grant disaster, any open disaster recovery grants, and future disasters.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2020-AT-1002-001-G	3/16/2020	Complete, within 30 days of the issuance of this audit report, the review for preventing duplication of benefits associated with its 2008 CDBG-DR grant and pursue appropriate remedies for any instances of noncompliance found.	\$0
2020-AT-1002-001-J	3/16/2020	Establish procurement policies and procedures for the 2008 CDBG-DR grant to ensure compliance with 2 CFR 200.318-326, including but not limited to procedures to ensure full and open competition, supporting independent cost estimates, properly documenting the procurement history, and including required clauses in contracts, among other issues.	\$0
2020-AT-1002-001-L	3/16/2020	Structure the internal audit division within a framework that can ensure its organizational independence and allow the internal audit activity to fulfill its responsibilities.	\$0
2020-CH-0003-001-A	3/18/2020	Ensure that its staff appropriately determines exemptions from the Lead Safe Housing Rule and documents support of the determinations.	\$0
2020-CH-0003-001-B	3/18/2020	Ensure that its staff determines whether a child under 6 years of age resides in an exempted development. If a child is determined to reside in an exempted development take appropriate actions in accordance with its internal policies.	\$0
2020-CH-0003-001-C	3/18/2020	Ensure that the 55 developments without sufficient support for an exemption either support the exemption status or complete the required lead-based paint inspections and provide the documentation to the appropriate field office.	\$0
2020-CH-0003-001-D	3/18/2020	Ensure that the remaining 24413 developments' exemption status is properly supported.	\$0
2020-CH-0003-001-E	3/18/2020	Ensure that the 382 potentially noncompliant developments are reported in its response tracking system and reviewed for compliance with the Lead Safe Housing Rule.	\$0
2020-CH-0003-001-F	3/18/2020	Implement adequate procedures and controls for monitoring public housing agencies' compliance with the Lead Safe Housing Rule. Such procedures and controls should include but not limited to establishing timeframes for reporting potentially noncompliant developments in its tracking system and implementing corrective actions and resolution.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2020-CH-0003-001-G	3/18/2020	Develop a framework for taking administrative actions against public housing agencies that do not comply with HUD's Lead Safe Rule.	\$0
2020-CH-0003-001-H	3/18/2020	Continue its efforts to identify and train staff on how to use the response tracker.	\$0
2020-CH-0003-001-I	3/18/2020	Continue its efforts to resolve technical issues that prevented the addition of new cases into the response tracker.	\$0
2020-CH-0003-001-J	3/18/2020	Establish policies, procedures, and controls for validating and correcting construction dates of the public housing developments in IMS-PIC. If the information is determined to be inaccurate, HUD should work with public housing agencies to update the data to ensure accuracy.	\$0
2020-LA-1003-001-Q	4/13/2020	Document and submit all activities to HUD for written approval to ensure that they are eligible activities that meet the CDBG national objective requirements before funding until recommendations 1B, 1J, and 1M to 1P are adequately implemented. This should include documenting all correspondence with HUD, including review and approval.	\$0
2020-LA-1003-001-R	4/13/2020	Document and submit all payments to HUD for written approval before reimbursement until recommendations 1B, 1J, and 1M to 1P are adequately implemented. This should include documenting all correspondence with HUD, including review and approval.	\$0
2020-KC-1001-001-E	6/8/2020	Monitor Englewood Apartments to ensure that its staff properly maintains tenant files and completes required certifications in accordance with HUD's and its own requirements.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2020-CH-0004-001-A	8/21/2020	Develop and implement an action plan that includes sufficient policies, procedures, and controls that address households living in assisted units having a sufficient supply of safe drinking water. Such policies, procedures, and controls should include but not be limited to (1) developing and implementing internal procedures to be notified, and share with public housing agencies, when the public water systems' water exceeds the Environmental Protection Agency's lead action level and (2) revising HUD's applicable regulations, providing guidance to public housing agencies and Housing Choice Voucher Program landlords, and taking appropriate actions so that households living in assisted units have a sufficient supply of safe drinking water.	\$0
2020-CH-0005-001-A	8/21/2020	Develop and implement an action plan that includes sufficient policies, procedures, and controls that address households living in multifamily housing units having a sufficient supply of safe drinking water. Such policies, procedures, and controls should include but not be limited to (1) developing and implementing internal procedures to be notified, and share with the owners and management agents of the multifamily housing properties, when the public water systems' water exceeds the Environmental Protection Agency's lead action level and (2) revising HUD's applicable regulations, providing guidance to the owners and management agents, and taking appropriate actions so that households living in multifamily housing units have a sufficient supply of safe drinking water.	\$0
2020-LA-1005-001-B	9/3/2020	Require the lender to develop and implement enhanced policies and procedures to ensure electronic signatures from borrowers are properly supported.	\$0
2020-LA-1005-001-C	9/3/2020	Require the lender to fully implement its quality control plan with respect to reverifications and provide HUD with periodic reports for 12 months to ensure that it conducts its quality control reviews in accordance with the requirements.	\$0
2020-LA-0002-001-A	9/24/2020	Take appropriate actions to prioritize the need for resources necessary to ensure that HUD fully implements the remaining four responsibilities as required by sections 759(a)(1), 759(a)(2), 759(a)(4), and 759(a)(5) of the Geospatial Data Act of 2018.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2021-LA-1001-001-A	10/27/2020	Implement its procurement controls to ensure that it is able to locate and maintain the complete procurement documents for at least 3 years after the closeout of NSP1 and NSP3 in compliance with its own procedures and HUD regulations.	\$0
2021-LA-1001-002-C	10/27/2020	Obtain technical assistance from HUD to ensure that it is able to manage the programs and comply with program regulations before processing future expenses related to NSP1 and NSP3 projects and activities.	\$0
2021-LA-1001-003-A	10/27/2020	Follow its NSP procedures and HUD regulations to complete and submit its future NSP1 and NSP3 HUD quarterly performance reports and annual single audit reports within the required timeframes until the closeout of the respective programs or until HUD is assured that these reports are consistently submitted on time.	\$0
2021-LA-1001-003-B	10/27/2020	Follow its own procedures and HUD regulations to post the missing 21 NSP1 and 22 NSP3 HUD quarterly performance reports, as of June 30, 2019, on its official website; and, post the future NSP1 and NSP3 HUD quarterly performance reports on its website until the closeout of the respective programs or until HUD is assured that these reports are consistently posted on its website.	\$0
2021-LA-1001-003-C	10/27/2020	Obtain technical assistance from HUD to ensure that the City is able to submit its quarterly performance reports and annual single audit reports on time and post the performance reports on its website to comply with program regulations.	\$0
2021-LA-0802-001-C	12/2/2020	Develop and implement written policies and procedures for SFIOD to quickly respond to emergency situations when staff cannot return to the office. Procedures should include steps to quickly notify homeowners of any changes made to the FHA refund process.	\$0
2021-FO-0003-001-C	12/4/2020	Once additional data are available, and at least quarterly, reduce the CARES Act PIH prepayment by the amount actually spent by PHAs or an estimated amount with a low level of estimation uncertainty.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2021-FO-0003-001-E	12/4/2020	Research the survey responses that resulted in a positive cash on hand balance to determine whether a cash advance exists. If so, the Chief Financial Officer should coordinate with CPD to (1) determine whether the grantees have proper documentation and approvals allowing for cash advances and (2) develop and implement procedures to estimate and account for cash advances for financial reporting purposes.	\$0
2021-FO-0003-001-H	12/4/2020	Reevaluate and adequately document justification for the establishment of the percentages and other key assumptions used to determine the accrual amount for each program in CPD's accrued grant liabilities estimate.	\$0
2021-FO-0003-001-I	12/4/2020	Implement the requirements of HUD's current Debt Collection Handbook, to include (1) assigning a program office manager, (2) developing and implementing debt collection standard operating procedures, (3) designating program action officials, and (4) ensuring that program action officials are trained and perform debt collection duties in a timely manner in accordance with the Debt Collection Handbook; HUD Handbook 2000.06, REV-4, Audits Management System; and other pertinent guidance and policies to ensure the accurate reporting of receivables in the general ledger.	\$0
2021-FO-0003-001-J	12/4/2020	Review all executed repayment agreements in HUD's Tenant Rental Assistance Certification System (TRACS) to determine which repayment agreements have not been fully repaid and represent an amount owed to HUD and work with OCFO to record these receivables.	\$0
2021-FO-0003-001-K	12/4/2020	Include a field in TRACS to identify which repayment agreements represent an amount owed to HUD and implement controls to ensure the accuracy of the listing in TRACS.	\$0
2021-FO-0003-001-L	12/4/2020	Develop and implement controls to track and enforce repayments owed to HUD to ensure that owners are not delinquent on their repayment agreements.	\$0
2021-DP-0001-001-A	12/17/2020	Not released to public.	\$0
2021-DP-0001-001-B	12/17/2020	Not released to public.	\$0
2021-DP-0001-002-A	12/17/2020	Not released to public.	\$0
2021-DP-0001-002-B	12/17/2020	Not released to public.	\$0
2021-DP-0001-002-C	12/17/2020	Not released to public.	\$0

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2021-DP-0001-002-D	12/17/2020	Not released to public.	\$0
2021-DP-0001-002-E	12/17/2020	Not released to public.	\$0
2021-DP-0001-002-F	12/17/2020	Not released to public.	\$0
2021-DP-0001-003-A	12/17/2020	Not released to public.	\$0
2021-DP-0001-003-B	12/17/2020	Not released to public.	\$0

69

\$4,276,717

List of Open Recommendations to Present

Recommendation Number	Report Date	Recommendation Text	Balance Due
2021-KC-0002-001-B	1/5/2021	Add to FHA databases the information necessary to ensure that the required flood insurance is in place at loan origination, including flood zone, flood insurance type, flood insurance amount, and site value of the property, and include system checks that prevent endorsement of loans without the required flood insurance to put at least \$432.6 million to better use by avoiding potential future costs to the FHA insurance fund.	\$432,637,444
2021-FW-1002-001-A	6/21/2021	We recommend that the Director of HUD’s Office of Community Planning and Development require the City to provide documentation, including but not limited to showing that it (1) notified and allowed a response from bidders regarding the bidding and scoring processes; and (2) awarded home repair master agreement contracts without restriction and were in line with the bid evaluation requirements, or provide a documented re-evaluation of the procurement showing that it provided the best advantage to it and HUD, thereby putting the remaining \$9,736,636 award amount to better use.	\$9,736,636
2021-KC-0002-001-A	1/5/2021	Require lenders to provide evidence of sufficient flood insurance or execute indemnification agreements for the 43 loans in our statistical sample that did not have sufficient flood insurance at the time of our audit to put nearly \$5.2 million to better use.	\$5,198,090
2021-LA-1002-001-A	1/5/2021	Provide documentation to support that program activities within NHSLA’s interfund were for eligible NSP2 activities or repay the program \$3,425,679 from non-Federal funds.	\$3,425,679
2021-LA-1002-002-A	1/5/2021	Provide adequate documentation to support its administrative and project delivery cost expenditures or repay the program \$1,388,545 from non-Federal funds.	\$1,388,545
2021-FW-1002-001-B	6/21/2021	We recommend that the Director of HUD’s Office of Community Planning and Development require the City to support \$1,063,364 or repay its CDBG-DR program from non-Federal funds for payments made to one prequalified contractor under its home repair program without independent cost estimates and cost analyses.	\$1,063,364
2021-LA-1002-003-A	1/5/2021	Support the reasonableness of the South Gate contract or repay NSP2 \$856,692 from non-Federal funds.	\$856,692

Recommendation			
Number	Report Date	Recommendation Text	Balance Due
2021-LA-1002-001-C	1/5/2021	Provide documentation to support that \$658,261 in loan proceeds was used for an eligible NSP2 activity or property or repay the program from non-Federal funds.	\$658,261
2021-LA-1002-001-B	1/5/2021	Return the outstanding balance of \$529,745 owed to NSP2. In addition, cease the practice of depositing NSP2 funds in non-NSP2 accounts and making them available to be used or borrowed for non-NSP2 activities.	\$529,745
2021-LA-1002-001-D	1/5/2021	Provide documentation to support that \$500,000 in NSP funds transferred to the revolving loan fund was used for an eligible NSP2 activity or property or repay the program from non-Federal funds.	\$500,000
2021-LA-1002-002-B	1/5/2021	Provide supporting documentation to show whether the outstanding liability of \$324,478 is correctly classified as an NSP2 liability. If not, HUD should ensure that NHSLA corrects its NSP2 cost reimbursement summary for the 12 months ending June 30, 2018, to reclassify the expenses to a non-NSP2 program. Such funds would be considered funds to be put to better use.	\$324,478
2021-FW-1002-001-C	6/21/2021	We recommend that the Director of HUD's Office of Community Planning and Development require the City to support \$170,066 or repay its CDBG-DR program from non-Federal funds for payments made to the demolition contractor under its housing buyout program without independent cost estimates and cost analyses.	\$170,066
2021-FW-1003-002-D	9/29/2021	We recommend that Director of the Houston Office of Public Housing require the Authority to support or repay \$31,327 to its low-rent operating fund from non-Federal funds for the various unsupported expenditures.	\$31,327
2021-FW-1002-001-D	6/21/2021	We recommend that the Director of HUD's Office of Community Planning and Development require the City to support \$27,250 or repay its CDBG-DR program from non-Federal funds for payments made to three appraisal contractors under its housing buyout program without cost analyses.	\$27,250
2021-FW-1003-001-B	9/29/2021	We recommend that the Director of HUD's Houston Office of Public Housing require the Authority to ensure that no Federal funds are used to pay the remaining legal services invoices totaling \$24,250, which will result in these funds being put to better use.	\$24,250
2021-FW-1003-001-A	9/29/2021	We recommend that the Director of HUD's Houston Office of Public Housing require the Authority to reimburse its Public Housing Operating Fund \$5,000 from non-Federal funds for the unrecovered remaining balance of the \$20,000 that was paid to the attorney.	\$5,000

Recommendation Number	Report Date	Recommendation Text	Balance Due
2021-FW-1003-002-B	9/29/2021	We recommend that Director of the Houston Office of Public Housing require the Authority to reimburse its low-rent operating fund \$4,469 from its Housing Choice Voucher Program fund for the expenses that should have been paid from its Housing Choice Voucher Program fund.	\$4,469
2021-FW-1003-002-A	9/29/2021	We recommend that Director of the Houston Office of Public Housing require the Authority to Reimburse its low-rent operating fund \$2,172 from non-Federal funds for the ineligible travel, training, and credit card expenditures.	\$2,172
2021-FW-1003-002-C	9/29/2021	We recommend that Director of the Houston Office of Public Housing require the Authority to reimburse its Housing Choice Voucher Program fund \$704 from non-Federal funds for the ineligible travel and training expenditures.	\$704
2021-FW-1003-002-E	9/29/2021	We recommend that Director of the Houston Office of Public Housing require the Authority to support or repay \$584 to its Housing Choice Voucher Program fund from non-Federal funds for the unsupported travel, training, and phone expenses paid with Housing Choice Voucher Program funds.	\$584
2021-LA-1002-001-E	1/5/2021	Develop and implement sufficient financial procedures and controls to ensure that program income is appropriately recorded and properly transferred to its NSP2 account.	\$0
2021-LA-1002-001-F	1/5/2021	Ensure it has sufficient staffing and capacity to administer the NSP2 program, including obtaining training for its staff to understand HUD requirements and how to use the DRGR system.	\$0
2021-LA-1002-001-G	1/5/2021	Amend the NSP2 action plan to include its revolving loan fund.	\$0
2021-LA-1002-001-H	1/5/2021	Adjust program income calculation methodology to ensure it is in accordance with HUD requirements.	\$0
2021-LA-1002-001-I	1/5/2021	Submit overdue NSP2 quarterly reports to DRGR and update prior reports that did not accurately report program income activity.	\$0
2021-LA-1002-002-C	1/5/2021	Develop and implement a HUD-approved cost allocation plan to properly account for indirect program costs.	\$0
2021-LA-1002-002-D	1/5/2021	Establish written payroll policies and procedures in accordance with program requirements for the tracking, recording, and maintenance of direct costs to ensure that time distribution records are in place to support the allocation of charges.	\$0

Recommendation			
Number	Report Date	Recommendation Text	Balance Due
2021-LA-1002-002-E	1/5/2021	Obtain training to ensure that it understands NSP2 regulations and requirements related to payroll allocation for its administrative and project delivery costs and program income calculation methodology to ensure it properly computes the amount it is allowed to charge for administrative costs.	\$0
2021-LA-1002-003-B	1/5/2021	Develop and implement additional procedures and controls to ensure that HUD procurement requirements are followed.	\$0
2021-PH-0002-001-A	3/29/2021	We recommend that HUD's Chief Financial Officer investigate the facts surrounding the potential Antideficiency Act violation involving the \$7,787,675 in rent credits and make a formal determination. If it is determined that a violation occurred, the Chief Financial Officer should develop corrective action plans or internal process improvements as necessary, take disciplinary actions as appropriate, and report the identified violations to the oversight authorities including the HUD Secretary, the President, OMB, Congress and the Comptroller General.	\$0
2021-PH-0002-001-B	3/29/2021	We recommend that HUD's Chief Administrative Officer implement the corrective actions and internal process improvements in internal control developed as a result of the Chief Financial Officer's investigation addressed in recommendation 1A.	\$0
2021-PH-0002-001-C	3/29/2021	We recommend that HUD's Chief Administrative Officer provide training to responsible staff and officials to ensure that those that may be involved with negotiating any GSA rent credits, like the credits addressed in this report, identify such potential rent credit transactions and follow the corrective actions and process improvements implemented to resolve recommendation 1B.	\$0
2021-AT-0002-001-A	5/17/2021	For the MF-RAP, PIH-TBRA, and CPD-HIM programs, ensure that the program improper payments rate estimates adequately test for and include improper payments of Federal funding that are made by State, local, and other organizations administering these programs and adequately disclose any limitations imposed or encountered when reporting on improper payments, to a degree that fairly informs users of the respective reported information.	\$0

Recommendation			
Number	Report Date	Recommendation Text	Balance Due
2021-FW-1001-001-A	6/2/2021	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide its plan to continuously monitor Harris County's pace and performance in its remaining Hurricane Harvey CDBG-DR program and take appropriate action to ensure that program goals are met. The plan should include a process for repurposing additional grant funds, if necessary, to avoid potential recapture due to Harris County's inability to meet the expenditure deadline established under its subrecipient agreement with the Texas GLO, and to allow the Texas GLO to meet the expenditure deadline for its grant award.	\$0
2021-FW-1001-001-B	6/2/2021	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to set performance and financial milestones, including approval of Harris County's projects and obligation and expenditure of funds, for all programs and activities funded under the Harris County subrecipient agreement through the remainder of the contract and deadlines for Harris County to achieve those milestones. This would include the Texas GLO (1) providing its plan to continually assess whether Harris County is meeting the established milestones within the prescribed time period; (2) taking appropriate action as outlined in the subrecipient agreement for any missed deadlines; and (3) , if necessary, determining whether additional programs need to be combined or eliminated from the subrecipient agreement.	\$0
2021-FW-1001-001-C	6/2/2021	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide evidence of subrecipient monitoring of Harris County's capacity to manage its Hurricane Harvey grant funds to address duplicative, inefficient, and cost-prohibitive processes or positions. The evidence should include any corrective actions that have been imposed and Harris County's response.	\$0
2021-FW-1001-001-D	6/2/2021	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to ensure that Harris County obtains adequate training for its program staff and that the staff continuously demonstrates their understanding of and competence to operate Harris County's programs within applicable requirements. This would include ensuring that Harris County takes appropriate steps to remedy situations where staff are not operating the program within applicable requirements.	\$0

Recommendation	Report Date	Recommendation Text	Balance Due
Number	Report Date	Recommendation Text	Balance Due
2021-FW-1001-001-E	6/2/2021	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to review Harris County's Housing Reimbursement Program policies, including assistance prioritization, to ensure compliance with the Texas GLO's action plan and amendments. This would include the Texas GLO analyzing the County's project pipeline to determine whether changes are warranted to ensure that those most in need are prioritized to receive limited Federal assistance. The Texas GLO should provide HUD with an analysis of the County's project pipeline within 90 days of its review to share the results and demonstrate compliance with its action plan.	\$0
2021-FW-1002-001-E	6/21/2021	We recommend that the Director of HUD's Office of Community Planning and Development require the City to develop and implement a HUD-approved written plan and checklists that will correct and prevent the deficiencies outlined in the finding.	\$0
2021-FW-1002-001-F	6/21/2021	We recommend that the Director of HUD's Office of Community Planning and Development require the City to provide training to City staff to ensure that it understands and follows procurement requirements, such as performing independent cost estimates, cost analysis, scoring, including all contract provisions, ensuring that subrecipients understand and follow procurement requirements, and maintaining appropriate procurement documentation.	\$0
2021-FW-1002-001-G	6/21/2021	We recommend that the Director of HUD's Office of Community Planning and Development require the City to Update its procurement policies and procedures to ensure compliance with disaster assistance program requirements	\$0
2021-FW-1002-001-H	6/21/2021	We recommend that the Director of HUD's Office of Community Planning and Development require the City to ensure that monitoring includes a review of its subrecipients' (1) policies and procedures to ensure that the policies and procedures are current and comply with HUD requirements, (2) documentation supporting cost reasonableness to ensure that the documentation is sufficient, and (3) training provided regarding procurement and other program requirements to ensure that trainings are adequate.	\$0

Recommendation			
Number	Report Date	Recommendation Text	Balance Due
2021-KC-0003-001-A	7/26/2021	Establish and implement a process to ensure that The Office of Multifamily Housing Programs' policies, procedures, and supervisory controls are effective. This process should include addressing postdisaster damage assessments, properly updating iREMS, and executing loan forbearances. This process should also integrate with other HUD program offices as appropriate to improve consistency with HUD's overall disaster response and to ensure the effectiveness of disaster controls.	\$0
2021-KC-0003-002-A	7/26/2021	Establish and implement a process to ensure that the Office of Single Family Housing's policies, procedures, and supervisory controls are effective. This process should address the proper use, maintenance, and reporting of gathered information on disaster-damaged properties as well as the proper assessment of properties with appropriate disaster codes. This process should also integrate with other HUD program offices as appropriate to improve consistency with HUD's overall disaster response and to ensure the effectiveness of disaster controls.	\$0
2021-KC-0003-003-A	7/26/2021	Establish and implement a process to ensure that CPD's supervisory controls are effective related to its staff's requirement to contact grantees following a disaster. This process should also integrate with other HUD program offices as appropriate to improve consistency with HUD's overall disaster response and to ensure the effectiveness of disaster controls.	\$0
2021-KC-0003-004-A	7/26/2021	Establish and implement a process to ensure that ONAP's policies and procedures are effective. This process should address the identification of presidentially declared disaster areas and the requirement to contact disaster-affected housing entities. This process should also integrate with other HUD program offices as appropriate to improve consistency with HUD's overall disaster response and to ensure the effectiveness of disaster controls.	\$0
2021-KC-0003-005-A	7/26/2021	Improve the Office of Public Housing's procedures with written guidance to ensure that its staff formally tracks outreach to PHAs.	\$0
2021-KC-0004-001-A	7/28/2021	Develop a comprehensive process to ensure that complaints received by HUD's Multifamily Housing Clearinghouse are resolved in a timely manner.	\$0
2021-KC-0004-001-B	7/28/2021	Develop agencywide policies and procedures for the intake, monitoring, and tracking of health and safety complaints.	\$0

Recommendation			
Number	Report Date	Recommendation Text	Balance Due
2021-KC-0004-001-C	7/28/2021	Develop an automated real-time system for HUD and PBCA staff to use to receive, track, and resolve health and safety issues.	\$0
2021-KC-0004-001-D	7/28/2021	<p>Revise the annual contributions contract to more clearly define the required treatment of health and safety issues, to include:</p> <ul style="list-style-type: none"> • Specific timeliness requirements for resolving life-threatening and non-life-threatening health and safety issues. • Notification that HUD will actively monitor the status of complaints and become involved in resolution if necessary. • Requirement that PBCAs will immediately contact HUD staff if a property has a life-threatening or non-life-threatening health and safety issue and report when the issue is resolved. • Requirement that the projects' property management will immediately contact PBCA staff if a property has a life-threatening or non-life-threatening health and safety issue and report when the issue is resolved. 	\$0
2021-CH-0001-001-A	9/15/2021	Establish and implement a plan to assist public housing agencies in optimizing leasing potential to maximize the number of assisted families and prevent additional vouchers from becoming unfunded. The plan should include but not be limited to (1) addressing the circumstances that prevent public housing agencies from leasing vouchers and assessing whether legislative, policy, or funding changes are needed to optimize voucher use and (2) establishing timeframes to lease vouchers for those public housing agencies that can lease vouchers and determining appropriate corrective actions for those public housing agencies that do not increase their leasing to prevent additional vouchers from becoming unfunded.	\$0

Recommendation	Report Date	Recommendation Text	Balance Due
Number	Report Date	Recommendation Text	Balance Due
2021-CH-0001-001-B	9/15/2021	Establish and implement a plan for the unused and unfunded vouchers to mitigate or prevent additional vouchers from becoming unused and unfunded. This plan should include but not be limited to (1) implementing new or revising current regulations or procedures to allow for the reallocation of voucher funding in coordination with the Office of General Counsel; (2) working with interested parties, in particular the public housing industry, to determine how to use the unfunded vouchers; and (3) coordinating with HUD's Office of Policy Development and Research to determine whether research is needed to assess the current need for additional low-income housing assistance in each jurisdiction.	\$0
2021-FW-1003-001-C	9/29/2021	We recommend that the Director of HUD's Houston Office of Public Housing require the Authority to update its policies to ensure the future commissioners obtain training on Texas' Open Meetings Act requirements and HUD's training for commissioners within 90 days after appointment, which will ensure that future commissioners understand the requirements for board meetings and procurement actions.	\$0
2021-FW-1003-001-D	9/29/2021	We also recommend that the Director of HUD's Houston Office of Public Housing evaluate the reported actions the three commissioners took when procuring the legal services contract and, if warranted, pursue administrative sanctions or other corrective actions.	\$0
2021-FW-1003-002-F	9/29/2021	We recommend that Director of the Houston Office of Public Housing require the Authority to update and implement its policies and procedures, including creating a policy for recording expenses, a cost allocation plan, and a travel policy, to ensure that the Authority appropriately pays and accurately reports its costs.	\$0
2021-FW-1003-003-A	9/29/2021	We recommend that the Director of the Houston Office of Public Housing require the Authority's new board to complete HUD's "Lead the Way" online training and Texas' Open Meetings Act training.	\$0
2021-FW-1003-003-B	9/29/2021	We recommend that the Director of the Houston Office of Public Housing require the Authority's new board to review the board minutes during our audit period, determine which board decisions were invalid, and take action to address the invalid decisions.	\$0

Recommendation

Number	Report Date	Recommendation Text	Balance Due
2021-FW-1003-003-C	9/29/2021	We recommend that the Director of the Houston Office of Public Housing require the Authority's new board to revise its bylaws to agree with the Texas Open Meetings Act.	\$0

59

\$456,584,756