

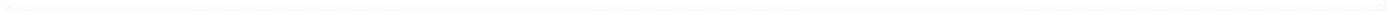


# HUD's Office of Public Housing and Voucher Programs, Washington, DC

## Requests for Reasonable Accommodation in Public Housing

**Office of Audit  
Boston, MA**

**Audit Report Number: 2022-BO-0001  
February 7, 2022**





**OFFICE OF INSPECTOR GENERAL**  
U.S. Department of Housing and Urban Development

**To:** Danielle L. Bastarache  
Deputy Assistant Secretary, Office of Public Housing and Voucher Programs, PE

*//signed//*

**From:** Kilah S. White  
Assistant Inspector General for Audit, GA

**Subject:** HUD Did Not Have Adequate Policies and Procedures for Ensuring That Public Housing Agencies Properly Processed Requests for Reasonable Accommodation

Attached is the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) final results of our review of HUD's assurance of public housing agencies' processing of reasonable accommodation requests.

HUD Handbook 2000.06, REV-4, sets specific timeframes for management decisions on recommended corrective actions. For each recommendation without a management decision, please respond and provide status reports in accordance with the HUD Handbook. Please furnish us copies of any correspondence or directives issued because of the audit.

The Inspector General Act, Title 5 United States Code, appendix 8M, requires that OIG post its reports on the OIG website. Accordingly, this report will be posted at <https://www.hudoig.gov>.

If you have any questions or comments about this report, please do not hesitate to call Ronald J. Lloyd, Audit Director, at (617) 994-8380.

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## Highlights

### What We Audited and Why

We audited the U.S. Department of Housing and Urban Development's (HUD) oversight of its public housing agencies' (PHA) reasonable accommodation policies and procedures. We initiated this audit because we identified an increase in housing discrimination complaints based on a failure to provide a reasonable accommodation, even as the total number of all housing discrimination complaints was decreasing. Our audit objective was to determine whether HUD had adequate policies and procedures for ensuring that PHAs properly addressed, assessed, and fulfilled requests for reasonable accommodation, including COVID-19-related requests.

### HUD Did Not Have Adequate Policies and Procedures for Ensuring That Public Housing Agencies Properly Processed Requests for Reasonable Accommodation

#### What We Found

HUD did not have adequate policies and procedures for ensuring that PHAs properly addressed, assessed, and fulfilled requests for reasonable accommodation. HUD also did not perform civil rights front-end reviews as required. These conditions occurred because HUD (1) did not include in its compliance monitoring guidance a requirement for personnel to review PHAs reasonable accommodation policies and procedures, (2) had not updated its guidance to ensure that it was centralized, and (3) did not believe it was responsible for conducting civil rights front-end reviews. As a result, PHAs did not receive consistent oversight in this area nationwide and may not be properly implementing existing requirements or not understand all their responsibilities related to requests for reasonable accommodation. Also, HUD's Office of Public and Indian Housing (PIH) did not have the benefit of the information the reviews would have collected and HUD's Office of Fair Housing and Equal Opportunity (FHEO) could not use the information to address issues that may have been identified or to pursue any corrective action.

#### What We Recommend

We recommend that HUD's Deputy Assistant Secretary for Public Housing and Voucher Programs (1) update its compliance monitoring guidance to include a requirement for personnel to review PHAs reasonable accommodations policies and procedures (2) update and consolidate its reasonable accommodation policies and procedures to ensure that there is centralized guidance available for the field offices and PHAs; (3) conduct additional outreach efforts to educate tenants and PHAs on their rights and responsibilities related to requests for reasonable accommodation; (4) require that PHAs track requests for reasonable accommodation, including the date of the request, the type of request, and the disposition and date of any action taken that should be made available to HUD at its request; (5) review the joint agreement with HUD FHEO, and related Section 504 checklist, and modify, update, or recommit to it to ensure that the roles and responsibilities of the Office of Public and Indian Housing for conducting civil rights front-end reviews is clearly defined; and (6) ensure that personnel receive training on how to conduct the civil rights front-end reviews, including a review of PHAs reasonable accommodation policies and procedures.

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# Background and Objective

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A public housing agency (PHA) must provide access to housing for qualified disabled individuals in the same manner as for those who are not disabled and provide reasonable accommodations, modifications, or both when necessary. A reasonable accommodation is a change, exception, or adjustment to a rule, policy, practice, or service that may be necessary for a person with disabilities to have an equal opportunity to use and enjoy a dwelling, including public and common use spaces, or to fulfill their program obligations. A reasonable modification is a structural change made to existing premises, occupied or to be occupied by a person with a disability, in order to afford such person full enjoyment of the premises. Various federal laws require housing providers to make reasonable accommodations and reasonable modifications for individuals with disabilities. Federal nondiscrimination laws that protect against disability discrimination cover not only tenants and home seekers with disabilities, but also buyers and renters without disabilities who live or are associated with individuals with disabilities. These laws also prohibit housing providers from refusing residency to persons with disabilities, or placing conditions on their residency, because they require reasonable accommodations or modifications.

The following examples are common reasonable accommodations and modifications:

- A PHA has a policy of not providing assigned parking spaces. A tenant with a mobility impairment, who has difficulty walking, is provided a reasonable accommodation by receiving an assigned accessible parking space in front of his or her unit.
- A PHA has a policy of requiring tenants to hand-deliver their rent payments to the rental office. A tenant with a mental disability, who is afraid to leave his or her unit, is provided a reasonable accommodation by being allowed to mail the rent payments.
- A PHA has a no pets policy. A tenant who uses a wheelchair and has difficulty lifting items off the ground can have an assistance animal that fetches items for him or her as a reasonable accommodation to that disability.
- Structural modifications might include adding grab bars to the tenant's bathroom, installing a ramp to enter a building for a wheelchair-bound tenant, or lowering the entry threshold of the tenant's unit.

Failure to provide a reasonable accommodation may be construed as disability discrimination and housing discrimination complaints based on a failure to provide a reasonable accommodation were generally increasing every year from fiscal years 2009 to 2019,<sup>1</sup> even as the total number of all housing discrimination complaints was decreasing. According to annual reports published by HUD's Office of Fair Housing and Equal Opportunity (FHEO) during the 11-year period from 2009 to 2019, the total number of housing discrimination complaints had decreased 24.5 percent from 10,242 to 7,729, while the number of housing discrimination complaints based on a failure to provide a reasonable accommodation had increased by 46.1 percent from 2,430 to 3,550. Also, in

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<sup>1</sup> October 1, 2008, through September 30, 2019

2009, the share of housing discrimination complaints attributed to a failure to provide a reasonable accommodation was at 23.7 percent, compared to 45.9 percent in 2019, as shown in the table below.

Year	Total housing discrimination complaints (A)	Total housing discrimination complaints based on a failure to provide a reasonable accommodation or modification (B)	Percentage of complaints (B/A) x 100
2009	10,242	2,430	23.7
2010	10,155	2,759	27.2
2011	9,354	2,615	28.0
2012	8,818	2,691	30.5
2013	8,368	2,737	32.7
2014	8,489	2,857	33.7
2015	8,246	3,015	36.6
2016	8,385	3,567	42.5
2017	8,186	3,578	43.7
2018	7,788	3,572	45.9
2019	7,729	3,550	45.9
<b>% Change</b>	<b>decreased 24.5 percent</b>	<b>increased 46.1 percent</b>	

HUD’s Office of Public and Indian Housing (PIH) is responsible for oversight of PHAs’ operations, which should include the processing of reasonable accommodation requests in public housing. HUD’s FHEO is responsible for receiving and investigating complaints under the Fair Housing Act to determine whether there is reasonable cause to believe that discrimination has occurred or is about to occur.

On October 12, 1999, HUD published a Federal Register notice<sup>2</sup> to advise of a change of responsibility within HUD for civil rights front-end reviews for HUD programs. Civil rights front-end review checklists are an essential tool in identifying and tracking civil rights related issues. It examines issues that may cause discrimination in the PHA’s program activities, such as adopting a local preference that significantly disadvantages members of a protected class,

<sup>2</sup> 64 FR 55304 (October 12, 1999)

opening a waiting list in a manner that prevents eligible minorities or persons with disabilities from applying, or the use of a policy requiring that residents be able to live independently. According to the notice, each HUD program discipline, such as the Offices of Community Planning and Development, Public and Indian Housing, and Housing, were tasked with lead responsibility for conducting civil rights front-end reviews for the programs it administers. This notice further stated that HUD's FHEO would work with the program offices to develop any processing documents needed for conducting front-end reviews. As a result, HUD PIH and FHEO entered into a joint agreement, which established the roles and responsibilities of the two offices and their interaction with respect to the Civil Rights Front-End and Limited Monitoring Review Protocol.<sup>3</sup> The agreement required PIH staff to complete certain actions in conjunction with its comprehensive review, including obtaining a Section 504 compliance protocol checklist<sup>4</sup> as part of a civil rights front-end review, completed by the PHA, which covered reasonable accommodation policies and procedures and accessible unit counts. For example, the protocol checklist included questions such as (1) how are requests from applicants or residents asking for a reasonable accommodation handled, if the PHA does not have a policy, (2) when is the reasonable accommodation policy given to an applicant or present tenants, and (3) how does the PHA staff communicate with persons who have hearing, speech, and/or visual impairments.

Our audit objective was to determine whether HUD had adequate policies and procedures for ensuring that PHAs properly addressed, assessed, and fulfilled requests for reasonable accommodation, including COVID-19-related requests.

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<sup>3</sup> While the joint agreement between HUD PIH and FHEO was not dated, there were two memoranda between the Deputy Assistant Secretaries for Public and Indian Housing and Fair Housing and Equal Opportunity, dated October 27, 2006, and November 7, 2006, both of whom were the signatories of the agreement, which discussed the joint agreement protocols. Therefore, we concluded that the joint agreement was entered into in 2006.

<sup>4</sup> This checklist served as an alert from PIH and FHEO regarding certain PHA practices regarding Section 504, including a reasonable accommodation policy and the number of accessible units. The OMB Approval No. for this form was 2577-0251 and expired May 31, 2010. There was no extension on the use of this form.

# Results of Audit

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## **Finding: HUD Did Not Have Adequate Policies and Procedures for Ensuring That Public Housing Agencies Properly Processed Requests for Reasonable Accommodation**

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HUD did not have adequate policies and procedures for ensuring that PHAs properly addressed, assessed, and fulfilled requests for reasonable accommodation, including COVID-19-related requests. Additionally, HUD did not perform civil rights front-end reviews as required. These conditions occurred because HUD PIH (1) did not include in its compliance monitoring guidance a requirement for personnel to review PHAs reasonable accommodation policies and procedures, (2) had not updated its guidance to ensure that it was centralized, and (3) did not believe it was responsible for conducting civil rights front-end reviews. As a result, PHAs did not receive consistent oversight in this area nationwide. Also, PHAs may not be properly implementing existing requirements or not understand all their responsibilities related to requests for reasonable accommodation which likely contributed to the increase in complaints based on a failure to provide a reasonable accommodation or modification. Finally, HUD PIH did not have the benefit of the information the reviews would have collected and FHEO could not use the information to address issues that may have been identified or to pursue any corrective action. During the audit, HUD PIH was updating its guidance for requests for reasonable accommodation, including issuing a new fair housing chapter to assist with updating and centralizing established guidance and ensuring more consistent oversight of PHAs.

### **HUD Did Not Provide Adequate Oversight of PHAs Policies and Procedures for Reasonable Accommodation Requests**

HUD did not have adequate policies and procedures for ensuring that PHAs properly addressed, assessed, and fulfilled requests for reasonable accommodation, including COVID-19-related requests. Specifically, the compliance monitoring guidance used by PIH field offices during their PHA monitoring did not include a requirement for field offices to review reasonable accommodation policies and procedures. We surveyed 39 directors in charge of HUD's 45 PIH field offices and received responses from 38 directors representing 44 of the field offices. The survey asked six questions covering reasonable accommodation policies and procedures. In response, 15 PIH field offices responded that they did not review PHAs' reasonable accommodation policies and procedures. Of those 15 field offices, 10 stated that they did not review PHAs' reasonable accommodation policies and procedures because it was not required in any of the compliance monitoring guidance or checklists. Other reasons given for why PHAs' reasonable accommodation policies and procedures were not reviewed by PIH field offices included relying on FHEO to do such reviews and a lack of resources and expertise. This condition occurred because HUD PIH compliance monitoring guidance did not include a requirement for personnel to review PHAs reasonable accommodation policies and procedures.

### **HUD Did Not Have Centralized Guidance**

Additionally, HUD's guidance to PHAs was fragmented through various notices, some no longer active, and recently published Public Housing Occupancy Guidebook chapters. For example, Notice PIH 2010-26, which is no longer active, had provided overall guidance, including the requirements that PHAs provide all applicants with information regarding the PHA's reasonable accommodation policy and procedures when they apply for admission and at every annual recertification and that each PHA has a reasonable accommodation policy. Notice PIH 2011-31, which is active, reiterates the requirements of PIH Notice 2010-26 and states that the two notices should be read in conjunction with one another.<sup>5</sup> Between June and December 2020, PIH published three Public Housing Occupancy Guidebook chapters that included reasonable accommodation guidance. Specifically, in June 2020, PIH published a chapter on income determination that discussed live-in aides as a reasonable accommodation. In December 2020, PIH published two chapters, including a chapter on pet ownership that referenced a January 28, 2020, FHEO notice covering pet ownership as a reasonable accommodation<sup>6</sup> and a chapter on unit transfers that discussed unit transfers as a reasonable accommodation. This condition occurred because HUD PIH had not updated its guidance to ensure that it was centralized.

### **PIH Field Offices Did Not Provide Consistent Oversight of Reasonable Accommodation Policies**

PIH field offices did not provide consistent oversight of PHA reasonable accommodation policies nationwide. For example, in response to our survey of PIH field offices, 15 of 44 field offices, or 34 percent, responded that they did not review PHAs' reasonable accommodation policies because either (1) the compliance monitoring guidance did not include requirements to review the PHAs' reasonable accommodation policy or procedures, (2) they relied on FHEO to perform such reviews, or (3) their staff lacked resources or expertise to perform the reviews. The remaining 29 PIH field offices, or 66 percent, responded that they reviewed PHAs' reasonable accommodation policies. Of those 29 field offices, only 17, or 59 percent, stated that they reviewed reasonable accommodation policies during onsite or remote comprehensive reviews. The remaining 12 field offices, or 41 percent, reviewed such policies only when a PHA either (1) asked questions related to reasonable accommodations or received a complaint or (2) submitted its 5-year plan with attached administrative policies and procedures.

Although there were no requirements for PHAs to track reasonable accommodations, some PIH field offices believed that PHAs were required to do so. Based on the results of our survey to PIH field offices, 19 PIH field offices, or 43 percent, responded that PHAs were required to track all reasonable accommodations, while 25, or 57 percent, stated that PHAs were not required to track all reasonable accommodations. Finally, only 12 field offices, or 27 percent, responded that staff reviewed the initial and continued occupancy applications to ensure that there were

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<sup>5</sup> Notice PIH 2010-26, dated July 26, 2010, entitled Non-Discrimination and Accessibility for Persons with Disabilities, expired July 31, 2011. Notice PIH 2011-31, dated June 13, 2011, entitled Guidance on Non-Discrimination and Equal Opportunity Requirements for PHAs, remains active.

<sup>6</sup> FHEO Notice 2020-01, Assessing a Person's Request to Have an Animal as a Reasonable Accommodation Under the Fair Housing Act

appropriate questions for the tenants to complete regarding requests for reasonable accommodation.

Other examples of inconsistent treatment by PIH field offices included actions that would be taken if a PHA did not have reasonable accommodation policies in place. Specifically, 24 field offices, or 55 percent, stated that corrective actions would be taken to bring PHA's into compliance, including a corrective action, a formal letter, or a notice of noncompliance.

### **PHAs May Not Be Properly Implementing Existing Requirements or Understand All Their Responsibilities Related to Requests for Reasonable Accommodation**

Due to HUD's inconsistent oversight and lack of centralized policies and procedures for reasonable accommodation, some PHAs may not be properly implementing existing requirements and may not understand all their responsibilities related to requests for reasonable accommodation. Specifically, we surveyed 50 PHAs, asking questions covering reasonable accommodation policies and procedures, including questions on how applicants and tenants are informed of the availability of reasonable accommodations and the availability of accessible units. We received responses from 44 PHAs, of which the responses provided by 22, or 50 percent, indicated that they may not be properly advising tenants of their right to a reasonable accommodation. Specifically, PHA responses did not include informing tenants of their right to a reasonable accommodation as part of the annual recertification as required. However, these PHAs responded that they informed applicants and tenants of their right to a reasonable accommodation (1) at lease signing, (2) when concerns arose, or (3) via newsletters and office postings. As noted above, only 12 PIH field offices reported that staff reviewed the initial and continued occupancy applications to ensure that there were appropriate questions for the tenants to complete regarding reasonable accommodations.

Additionally, 16 PHAs, or 36 percent, responded that they did not have enough accessible units. Specifically, of those 16 PHAs, 5, or 31 percent, responded that they did not have a plan to increase the number of accessible units. Finally, 12 PHAs, or 27 percent, responded that reasonable accommodation guidance provided by HUD was not adequate. In response to our survey, some PHAs responded that HUD could provide additional guidance to help them address reasonable accommodation requests, such as (1) specific training on handling reasonable accommodation requests, including how to address the challenges of COVID-19; (2) more case scenarios based on typical requests; and (3) having a contact person available for questions.

Complaints based on a failure to provide a reasonable accommodation or modification were on the rise. The number of complaints made to FHEO or its partners, related to a PHA's failure to provide a reasonable accommodation or modification had risen almost 7 percent, from 225 in 2018 to 240 in 2019. HUD's taking proactive measures to improve its oversight in this area could lead to a decrease in complaints involving requests for reasonable accommodation, and proper assessment and fulfillment will benefit a greater number of individuals and families requiring reasonable accommodations.

### **HUD Did Not Conduct Civil Rights Front-End Reviews**

Civil rights front-end reviews serve as an alert by HUD PIH and FHEO regarding certain PHA practices related to Section 504.<sup>7</sup> However, HUD PIH did not conduct civil rights front-end reviews as required by a Federal Register notice.<sup>8</sup> This condition occurred because PIH did not believe it was responsible for conducting the reviews and did not have the expertise for conducting the reviews. Specifically, HUD PIH stated that it believed that FHEO performed the civil rights front-end reviews. Additionally, according to survey responses, only 2 of the 44 PIH field offices required PIH staff to receive training regarding reasonable accommodations. Although the joint agreement stated that FHEO staff are available to provide general training on using the protocols checklists, which includes questions related to reasonable accommodations, HUD PIH stated that its staff were not provided training for such reviews. Because civil rights front-end reviews pertaining to reasonable accommodations were not conducted, PIH did not have the benefit of the information the reviews would have collected and FHEO could not use the information to address issues that may have been identified or to pursue any corrective action.

### **HUD Had Begun Updating Its Guidance**

During the audit, HUD was in the process of updating its guidance related to reasonable accommodation, including the addition of a new fair housing chapter for its Public Housing Occupancy Guidebook. HUD stated that the intent of this chapter was to combine all of the reasonable accommodation guidance from the various notices and Public Housing Occupancy Guidebook chapters into one comprehensive chapter, thereby providing clear guidance in this area to PHAs. HUD's Office of Field Operations stated that once this step is completed, it would ensure that its monitoring efforts address the guidance provided in the guidebook.

HUD further expressed a willingness to explore additional outreach efforts to educate tenants and PHAs on their rights and responsibilities related to reasonable accommodation. For example, HUD stated that it could use technical assistance resources to target both PHAs and families by communicating to PHAs what their responsibilities are, how to evaluate requests for reasonable accommodation, and how to help families understand their rights.

### **Conclusion**

Due to HUD's inconsistent oversight and lack of centralized adequate policies and procedures for reasonable accommodation, some PHAs may not be properly implementing existing requirements, or may not understand all their responsibilities related to reasonable accommodation. Because civil rights front-end reviews pertaining to reasonable accommodations were not conducted, PIH did not have the benefit of the information the reviews would have collected and FHEO could not use the information to address issues that may have been identified or to pursue any corrective action. HUD's taking proactive measures in this area could lead to a decrease in complaints involving reasonable accommodation, and

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<sup>7</sup> Section 504 of the Rehabilitation Act of 1973 is a Federal law that prohibits discrimination on the basis of disability in federally assisted programs or activities. The civil rights front-end reviews developed by PIH and FHEO, to be used by PIH, included a "Section 504 compliance checklist that had multiple questions related to PHAs reasonable accommodation policies and procedures.

<sup>8</sup> 64 FR 55304 (October 12, 1999)

proper assessment and fulfillment will benefit a greater number of individuals and families requiring reasonable accommodation. PIH is updating its guidance, including issuing a new fair housing chapter for its Public Housing Occupancy Guidebook.

### **Recommendations**

We recommend that HUD's Deputy Assistant Secretary for Public Housing and Voucher Programs

- 1A. Update its compliance monitoring guidance to include a requirement for personnel to review PHAs reasonable accommodations policies and procedures.
- 1B. Update and consolidate requests for reasonable accommodation policies and procedures to ensure that there is centralized guidance available for the field offices and PHAs.
- 1C. Conduct additional outreach efforts to educate tenants and PHAs on their rights and responsibilities related to requests for reasonable accommodation, including technical assistance, webinars, and external communications to inform PHAs about their responsibilities and how to evaluate requests for reasonable accommodation, and help families understand their rights.
- 1D. Require that PHAs track requests for reasonable accommodation, including the date of the request, the type of request, and the disposition and date of any action taken that should be made available to HUD at its request.
- 1E. Review the joint agreement between HUD PIH and FHEO, including the Section 504 checklist, and modify, update, or recommit to it to ensure that the role of PIH and the responsibility for conducting civil rights front-end reviews is clearly defined.
- 1F. Ensure that personnel receive training on how to conduct the civil rights front-end reviews, including a review of PHAs reasonable accommodation policies and procedures.

# Scope and Methodology

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We performed our audit remotely from October 2020 through April 2021. Our audit covered the period October 1, 2018, through September 30, 2020, but was expanded to include a review of historical data on housing discrimination complaints during the period October 1, 2008, through September 2019.

To accomplish our objective, we

- Reviewed applicable laws, regulations, and notices related to reasonable accommodations.
- Reviewed summary-level complaint data, related to a failure to provide a reasonable accommodation or modification, as reported in the HUD Enforcement Management System.<sup>9</sup>
- Reviewed Federal Register Vol. 64, No. 196, October 12, 1999 (Notice of Responsibility Within HUD for Civil Rights Front-End Reviews of HUD Programs, page 55304) and the joint agreement between HUD PIH and FHEO, which explained the roles and responsibilities of PIH and FHEO and their interaction with respect to the Civil Rights Front-End and Limited Monitoring Review Protocol.
- Identified 39 directors in charge of HUD's 45 PIH field offices. We sent a survey questionnaire asking the following 6 questions to all 39 directors and received responses from 38 of the directors representing 44 of the field offices:
  1. What policies and procedures are in place for providing reasonable accommodation guidance to PHAs and for ensuring that PHAs are properly addressing, assessing, and fulfilling requests for reasonable accommodations?
  2. Are PHAs' reasonable accommodation policies and procedures reviewed by PIH staff? If so, when and how are these reviews performed? If not, why not?
  3. What steps are taken when a PHA does not have reasonable accommodation policies in place?
  4. Are PHAs required to track all requests for reasonable accommodations, including outcomes? Is this information required to be provided to PIH staff? If tracking is not required, what assurances do the PHAs or HUD have that requests for reasonable accommodations are being properly handled?
  5. Is PIH staff required to take training regarding reasonable accommodations?

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<sup>9</sup> The HUD Enforcement Management System automates the investigation and compliance business processes for HUD FHEO.

6. Have you provided updated guidance to ensure that PHAs are providing appropriate COVID-19-related reasonable accommodations?<sup>10</sup>
- Identified 3,780 PHAs and selected a nonrepresentative sample selection of 50 PHAs. We used a targeted selection based on the following risk factors and criteria:
    - number of complaints made against the PHA;
    - the PIH offices' responses to our survey questions, including whether they routinely reviewed their PHAs' reasonable accommodations policies, required the PHAs to provide reasonable accommodation tracking information for requests and outcomes, or both;
    - the number and percentage of assessable units; and
    - the size and location of the PHA.
  - We sent a survey questionnaire to our sample of 50 PHAs to ask a variety of questions covering reasonable accommodation policies and procedures, availability of accessible units, how applicants and tenants are informed of the availability of reasonable accommodations, and any related lawsuits and settlements.

A representative sample was not needed, as our objective was to obtain an overall snapshot of the Nation's PHAs and their reasonable accommodations policies and perception of HUD's guidance. With nearly 4,000 PHAs, a 100 percent selection was not practical. This sampling method did not allow us to project our results but was sufficient to meet the objective of our audit. Of the 50 PHAs surveyed, 44 responded.

We did not rely on data from HUD information systems to draw conclusions as they related to our objective. However, we did use Microsoft Forms, an online survey creator, to organize questionnaires, which were emailed to 50 PHAs nationwide. We performed adequate testing to find the data sufficiently reliable to meet our objective. We also received a listing of all opened and closed reasonable accommodation complaints for calendar years 2018, 2019, and 2020 from HUD's Enforcement Management System. We did not review the individual complaints and, thus, determined that detailed testing was not warranted. The number of complaints was used to help in our selection of PHAs for review in a nonstatistical sample.

We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective(s). We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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<sup>10</sup> Based on responses for this survey question, the consensus was that PHAs had been provided with guidance either by PIH field offices or Headquarters. The PIH directors responded that the field offices and Headquarters conducted conference calls with PHAs providing them with COVID-19 updates via phone calls or email. We found no issues with the responses to this question.

# Internal Controls

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Internal control is a process adopted by those charged with governance and management, designed to provide reasonable assurance about the achievement of the organization's mission, goals, and objectives with regard to

- effectiveness and efficiency of operations,
- reliability of financial reporting, and
- compliance with applicable laws and regulations.

Internal controls comprise the plans, policies, methods, and procedures used to meet the organization's mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations as well as the systems for measuring, reporting, and monitoring program performance.

## **Relevant Internal Controls**

We determined that the following internal controls were relevant to our audit objective:

- Effectiveness and efficiency of program operations – Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Compliance with applicable laws and regulations – Policies and procedures that management has implemented to reasonably ensure that resource use is consistent with laws and regulations.

We assessed the relevant controls identified above.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, the reasonable opportunity to prevent, detect, or correct (1) impairments to effectiveness or efficiency of operations, (2) misstatements in financial or performance information, or (3) violations of laws and regulations on a timely basis.

## **Significant Deficiencies**

Based on our review, we believe that the following items are significant deficiencies:

- HUD did not always ensure that its PHAs properly addressed, assessed, and fulfilled requests for reasonable accommodations or provide adequate guidance to its PHAs.
- HUD did not conduct civil rights front-end reviews as required.

# Appendix A

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## **Auditee Comments and OIG's Evaluation**

On December 8, 2021, we provided HUD a copy of the draft report for review. On December 16, 2021, we had an exit conference with HUD's Office of Public and Indian Housing officials and staff to discuss the results of our review. HUD chose not to provide written comments for this report.