



U.S. Department of Housing and Urban Development, Office of Administration, Washington, DC

HUD's Transitioning of Offices From Mandatory to
Maximum Telework During the COVID-19 Pandemic

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

To: Kevin McNeely
General Deputy Assistant Secretary for Administration, A1

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

Subject: HUD Did Not Always Comply With Its Internal Guide When Transitioning
Offices From Mandatory to Maximum Telework During the COVID-19
Pandemic

Attached is the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) final results of our audit of HUD's oversight of transitioning offices from mandatory to maximum telework during the COVID-19 pandemic.

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 Kelly Anderson, Audit Director, at (312) 913-8499.

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Highlights

What We Audited and Why

We audited the U.S. Department of Housing and Urban Development's (HUD) transitioning of offices from mandatory to maximum telework during the coronavirus disease 2019 (COVID-19) pandemic, based on a request from Representative Gerald Connolly, to review whether HUD was employing best practices and existing guidance when deciding whether or when to require Federal employees to return to their offices. Transitioning an office to maximum telework allowed HUD employees to voluntarily return to an office.

We focused our audit on whether HUD complied with its internal Guide when transitioning offices from mandatory to maximum telework during the COVID-19 pandemic. Specifically, our audit objective was to determine whether the reentry memorandums sufficiently addressed the criteria in HUD's Guide regarding the transition to maximum telework.

HUD Did Not Always Comply With Its Internal Guide When Transitioning Offices From Mandatory to Maximum Telework During the COVID-19 Pandemic

What We Found

HUD issued its Resuming Normal Operations Guide, COVID-19 Response, for Headquarters and Field Offices (Guide) in June 2020 to provide a framework to resume normal operations safely and efficiently, including transitioning offices from mandatory to maximum telework. The Guide detailed gating criteria, data-driven conditions that geographic areas were to satisfy before proceeding to phased openings, and required checklist tasks that were to be met before HUD transitioned offices to maximum telework. HUD's regional administrators and Assistant Secretary for Administration submitted memorandums to the Deputy Secretary that recommended allowing the voluntary reentry of employees to HUD's offices (reentry memorandums). However, HUD did not always comply with its Guide when transitioning its offices. Specifically, the reentry memorandums reviewed for seven selected offices that transitioned did not sufficiently address the gating criteria. HUD also did not (1) provide sufficient documentation to support that the gating criteria were met and (2) establish metrics for determining whether the offices met the gating criteria to transition. Further, regional administrators for two offices recommended transitioning the offices, although all tasks required had not been completed. These conditions occurred because HUD did not have sufficient policies and controls to ensure that (1) applicable gating criteria were met in the geographic areas where offices were located and (2) required checklist tasks were sufficiently completed, before transitioning offices. As a result, HUD lacked assurance that its offices were transitioned to maximum telework in accordance with its Guide and in a consistent manner.

What We Recommend

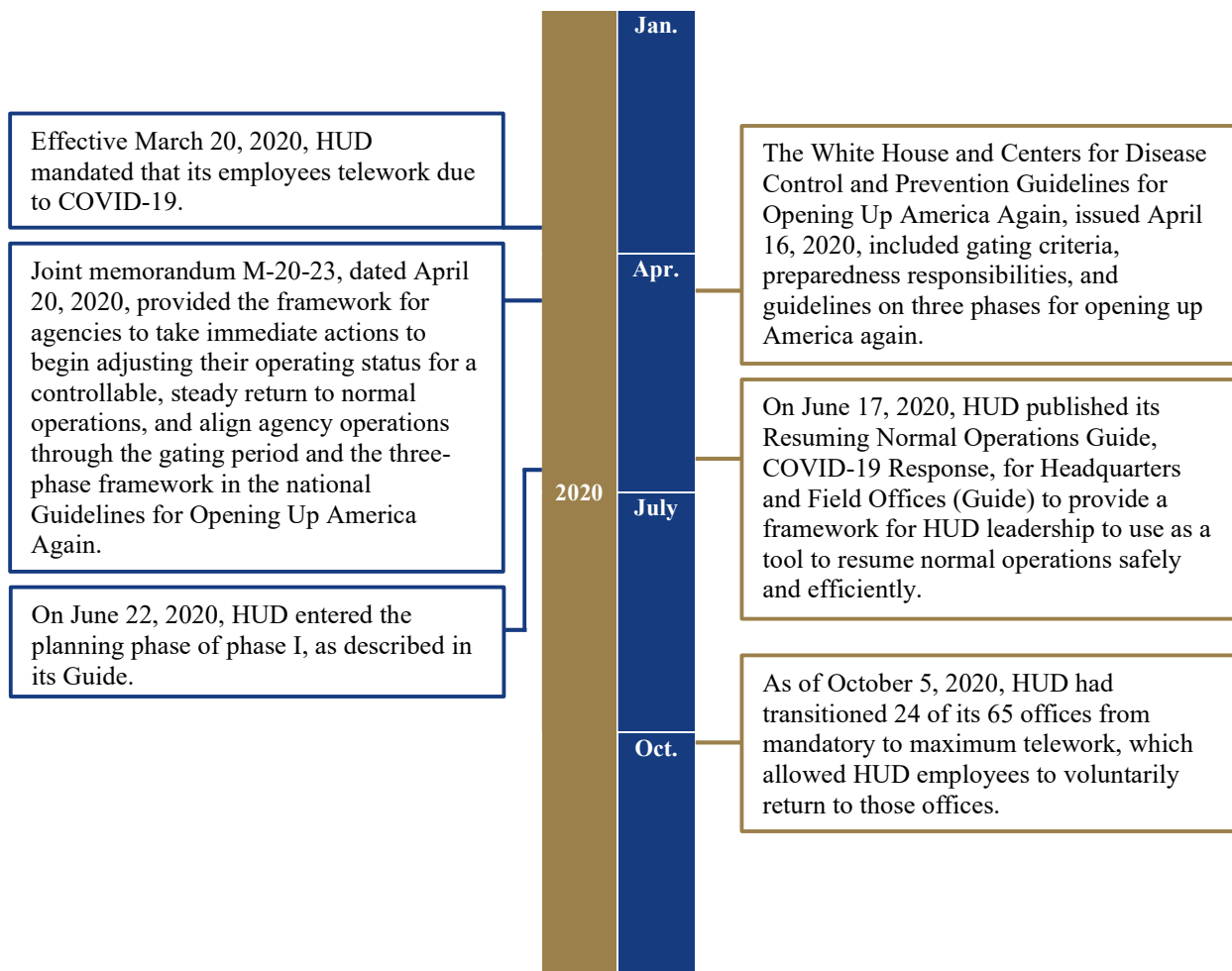
We recommend that the General Deputy Assistant Secretary for Administration ensure that future policies and guidance developed to return HUD's offices to normal operations include the specific criteria, metrics, and defined geographic area to be used by all offices as applicable. We also recommend that the General Deputy Assistant Secretary for Administration develop and implement sufficient policies and controls to ensure that (1) applicable criteria in any future guidance are met and all safety measures are sufficiently completed before returning HUD's offices to normal operations and (2) sufficient documentation is maintained to support that the applicable criteria were met.

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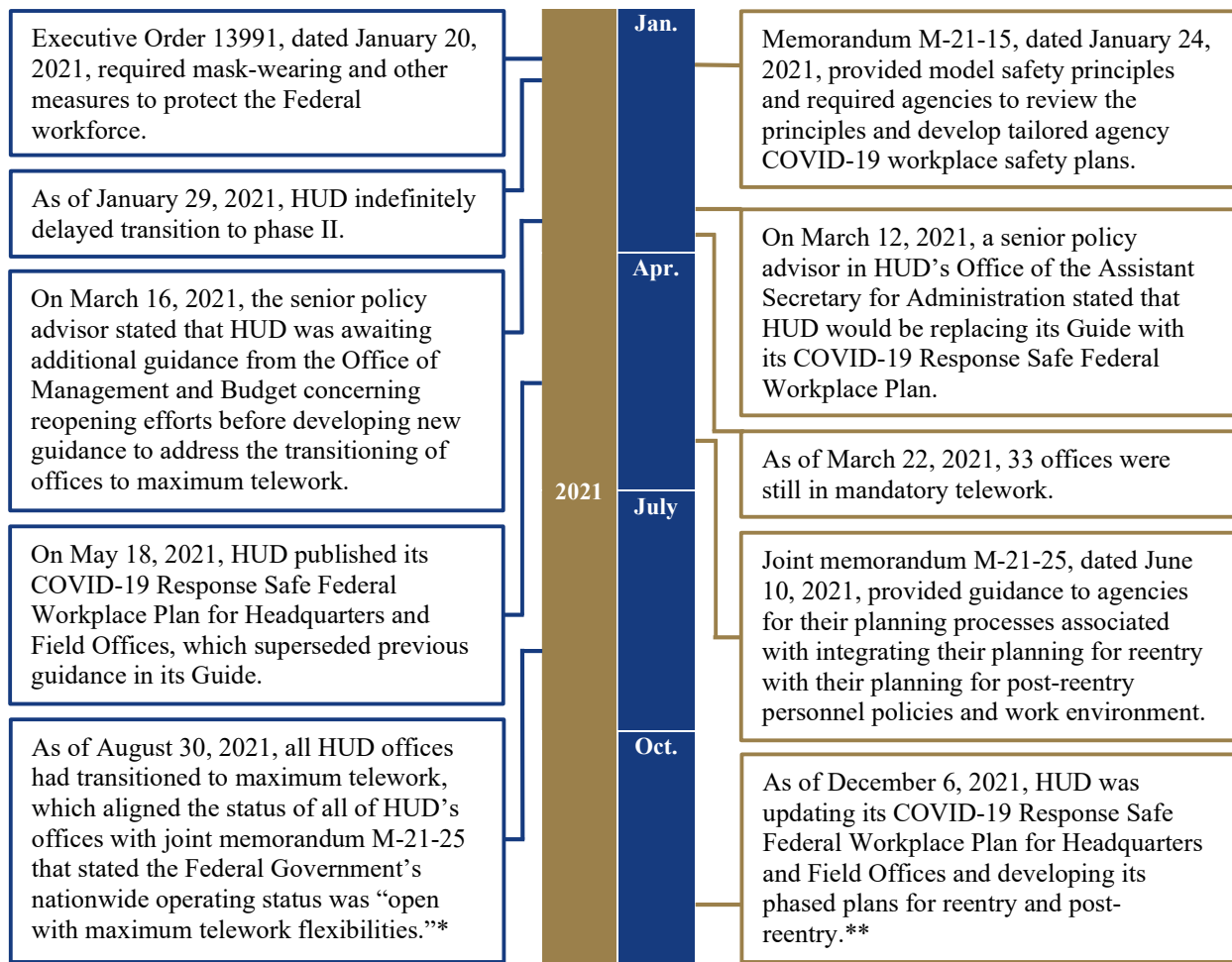
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Background and Objective

On March 11, 2020, the World Health Organization declared the coronavirus disease 2019 (COVID-19) a global pandemic. On March 13, 2020, the COVID-19 pandemic was declared a national emergency in the United States. The Federal Emergency Management Agency encouraged officials to take appropriate actions that were necessary to protect public health and safety in accordance with public health guidance. The following timeline shows a summary of the U.S. Department of Housing and Urban Development’s (HUD) actions and Federal guidance since COVID-19 was declared a national emergency.¹



¹ Joint memorandum M-20-23 refers to Office of Management and Budget and U.S. Office of Personnel Management joint memorandum M-20-23; memorandum M-21-15 refers to Office of Management and Budget memorandum M-21-15; and joint memorandum M-21-25 refers to Office of Management and Budget, U.S. Office of Personnel Management, and U.S. General Services Administration joint memorandum M-21-25. See appendix B of this audit report for additional details on the guidance referenced in this section.



* On July 7, 2021, HUD's Assistant Deputy Secretary for Field Policy and Management submitted a memorandum to the Deputy Secretary recommending that the field offices that had already transitioned to maximum telework remain in that status and the 33 offices that were still in mandatory telework be approved to transition to maximum telework, based on certifications for each office that the building safety and preparedness procedures in HUD's COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices had been completed for the offices. On July 8, 2021, the Deputy Secretary approved the recommendation.

** HUD's Chief Operations Officer stated that HUD was determining how to use the flexibility provided by joint memorandum M-21-25 to define reentry and post-reentry.

HUD's Guide stated that phase I consisted of (1) a planning phase to ensure that offices were prepared for returning employees to the offices based on certain criteria being met and (2) a transition phase from mandatory to maximum telework (voluntary return to office) once an office had been approved for reentry. Phase II was the transition from maximum telework to the encouragement of expanded and flexible telework based on employees' circumstances. Phase III was the resumption of normal operations.

Memorandum M-21-15 generally did not address returning employees to offices.

HUD's announcement of its COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices stated that the Plan did not address returning to work, the Office

of Management and Budget was preparing guidance on how agencies would safely increase the return of Federal workers to the workplace, and HUD offices would remain in mandatory and maximum telework until further guidance was issued.

Section II.A. of joint memorandum M-21-25 stated that agencies' COVID-19 workplace safety plans would remain in effect and should be updated as needed to align with current guidance. Section II.B. stated that before increasing the number of employees in the physical workplace, an agency must complete its phased plan for reentry and post-reentry and ensure that it has an updated COVID-19 workplace safety plan in accordance with current Centers for Disease Control and Prevention guidelines. Section II.C. stated that the Federal Government's nationwide operating status would remain at open with maximum telework flexibilities to all current telework-eligible employees in accordance with direction from agency heads.

We received a request from Representative Gerald Connolly to review whether HUD was employing best practices and existing guidance when deciding whether or when to require Federal employees to return to their offices. We focused our audit on whether HUD complied with its Guide when transitioning offices from mandatory to maximum telework during the COVID-19 pandemic because (1) the U.S. Government Accountability Office was reviewing the extent to which the 24 Chief Financial Officer Act agencies, including HUD, aligned their initial reentry plans with relevant Federal guidance;² (2) there was a change in administration; and (3) there were periodic changes in the guidance regarding agencies returning to normal operations, including joint memorandum M-21-25, stating that the Federal Government's nationwide operating status was "open with maximum telework flexibilities." We did not review HUD's transition of offices to maximum telework after it published its COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices, which superseded previous guidance in its Guide. Information included in this audit report regarding HUD's transitioning of offices to maximum telework after publishing its Plan was included only to show HUD's status in returning to normal operations at the time of audit report issuance. Our audit objective was to determine whether the memorandums that HUD's regional administrators and Assistant Secretary for Administration submitted to the Deputy Secretary, which recommended allowing the voluntary reentry of employees to HUD's offices (reentry memorandums), sufficiently addressed the criteria in HUD's Guide regarding the transition to maximum telework.

² On October 25, 2021, the U.S. Government Accountability Office issued GAO-22-104295, a report to Congress, on Federal agencies' initial reentry and workplace safety planning (<https://www.gao.gov/assets/gao-22-104295.pdf>). The U.S. Government Accountability Office found that the agencies' 2020 reentry plans varied considerably. All the agencies developed phased approaches for reentry, though agencies did not progress through the established phases at the same rate and the characteristics of each phase differed by agency. None of the agencies' plans consistently covered all aspects of recommended Federal guidance. For example, reentry planning documents for 10 or more agencies did not fully address employee training on reentry, office ventilation controls, and face covering requirements, as recommended by Federal guidance. Federal oversight and coordination were limited for 2020 reentry planning but increased under 2021 guidance related to workplace safety. Initial reentry guidance did not include clear oversight roles and responsibilities. As a result, there was no government-wide oversight or review of initial agency reentry plans. Guidance issued in January 2021 established model safety principles and specific roles for the Safer Federal Workforce Task Force, directing Task Force members to guide and oversee agency COVID-19 workplace safety efforts. This increased clarity and oversight and supported consistency in workplace safety planning.

Results of Audit

Finding: HUD Did Not Always Comply With Its Internal Guide When Transitioning Offices From Mandatory to Maximum Telework During the COVID-19 Pandemic

HUD issued its Resuming Normal Operations Guide, COVID-19 Response, for Headquarters and Field Offices (Guide) in June 2020 to provide a framework to resume normal operations safely and efficiently, including transitioning offices from mandatory to maximum telework. The Guide detailed gating criteria³ and required checklist tasks that were to be met before HUD transitioned offices to maximum telework. HUD's regional administrators and Assistant Secretary for Administration submitted memorandums to the Deputy Secretary that recommended allowing the voluntary reentry of employees to HUD's offices (reentry memorandums). However, HUD did not always comply with its Guide when transitioning its offices. Specifically, the reentry memorandums reviewed for seven selected offices that transitioned⁴ did not sufficiently address the gating criteria. HUD also did not (1) provide sufficient documentation to support that the gating criteria were met and (2) establish metrics for determining whether the offices met the gating criteria to transition. Further, regional administrators for two offices recommended transitioning the offices, although all tasks required had not been completed. These conditions occurred because HUD did not have sufficient policies and controls to ensure that (1) applicable gating criteria were met in the geographic areas where offices were located and (2) required checklist tasks were sufficiently completed, before transitioning offices. As a result, HUD lacked assurance that its offices were transitioned to maximum telework in accordance with its Guide and in a consistent manner.

Reentry Memorandums Did Not Sufficiently Address Gating Criteria in HUD's Guide

We selected seven offices that had transitioned from mandatory to maximum telework as of October 5, 2020, which allowed HUD employees to voluntarily return to offices, and reviewed the reentry memorandums for those offices. The memorandums included a narrative regarding the gating criteria and a checklist covering the status of required tasks.⁵ Based on our review, the

³ Gating criteria is data-driven conditions that geographic areas were to satisfy before proceeding to phased openings. HUD's Guide included the following gating criteria for transitioning offices from mandatory to maximum telework: (1) influenza-like illnesses and COVID-like cases of illness must trend downward for 14 days; (2) documented COVID-19 cases and the prevalence of positive tests must trend downward for 14 days (while not decreasing the overall number of tests) in a given geographic area; and (3) local hospitals must have the capacity to treat all patients without crisis care, and jurisdictions must have a robust healthcare worker testing program and plan in place.

⁴ As of October 5, 2020, HUD had transitioned 24 of its 65 offices from mandatory to maximum telework. We selected 7 of the 24 for our review. The selected offices were the Bangor, Des Moines, Albany, and Miami field offices; Seattle and Atlanta regional offices; and headquarters. See the Scope and Methodology section of this audit report for how we selected the seven offices.

⁵ HUD's former Deputy Secretary approved the recommendations for voluntary reentry of the offices. The reentry memorandum for headquarters did not include a checklist.

seven reentry memorandums did not sufficiently address whether the gating criteria in HUD’s Guide were met before HUD proceeded with transitioning the offices to maximum telework. We identified the following regarding the gating criteria in the memorandums:

- (1) Six memorandums did not address whether influenza-like illnesses and COVID-like cases of illness had been trending downward for 14 days. The remaining memorandum (Bangor field office) included a comparison of the percentages of emergency room visits for potential COVID-19 and influenza-like symptoms shortly before the date of the memorandum to percentages more than 4 months before the date of the memorandum.
- (2) All seven memorandums did not sufficiently address whether documented COVID-19 cases and the prevalence of positive tests had been trending downward for 14 days. The following table shows the information included or not addressed in the seven reentry memorandums.

Office name	Memorandum information
Bangor field office	<ul style="list-style-type: none"> • Included the current number of new cases and a statement that there had been a decrease of 8 percent over the past 14 days without including specific trend data for the 14 days. • Did not address the prevalence of positive tests.
Des Moines field office	<ul style="list-style-type: none"> • Included (1) a statement that cases had been trending downward, generally across the State, without referring to the number of days or period the statement covered and (2) two charts (a chart from the Iowa Department of Public Health that showed the reported date of positive cases from March through July 7, 2020, and a chart from the New York Times that showed trends in cases per 100,000 population for the State of Iowa for the period March 1 through July 5, 2020) in an attachment that appeared to include data for the entire State and did not clearly support that cases had been trending downward, generally across the State, during the week before the date of the reentry memorandum. • Included a statement that the prevalence of positive tests had been trending downward, generally across the State, without including specific trend data.
Albany field office	<ul style="list-style-type: none"> • Included the number of new cases per 100,000 residents over a recent 7-day period before the date of the memorandum without including trend data for the cases. • Included the rolling average of the prevalence of positive tests for a recent 7-day period before the date of the memorandum and the prevalence of positive tests for the most recent day of the 7-day period, which was higher than the rolling average.
Miami field office	<ul style="list-style-type: none"> • Included a statement that there was a current downward trajectory of new cases and the prevalence of positive tests without including specific trend data. Further, it included a comparison of the total of new cases and prevalence of positive tests for a recent 7-day period

	before the date of the memorandum to the total of new cases and prevalence of positive tests for the previous 7-day period.
Seattle regional office	<ul style="list-style-type: none"> • Included (1) a comparison of a recent 14-day average of positive cases before the date of the memorandum and the 14-day average of positive cases nearly 2 months before the date of the memorandum and (2) statements that there had been a mostly steady decrease in the 14-day average between the two dates and that statewide trends showed a similar decreasing trend of positive cases without including specific trend data. • Did not address the prevalence of positive tests.
Atlanta regional office	<ul style="list-style-type: none"> • Included a statement that there was a downward trajectory of new cases in both the city and county where the office is located but included only a comparison of the total of new cases in the city from a recent 14-day period before the date of the memorandum to the total of new cases from the previous 14-day period without including specific trend data. • Included a statement that there was a downward trajectory of the prevalence of positive tests in both the city and county but included only a comparison of the prevalence of positive tests for the county for the 14-day period ending 2 weeks before the date of the memorandum and the preceding 14-day period without including specific trend data.
Headquarters	<ul style="list-style-type: none"> • Included a statement that cases in Washington, DC, had continued to drop for more than 14 days without including specific trend data, did not address the number of cases in Maryland, and included a statement that cases in the Virginia National Capital Region counties had been dropping since the peak in April 2020 without including specific trend data. • Included (1) only the current prevalence of positive tests for Washington, DC, (2) a comparison of the current prevalence of positive tests in Maryland to its peak in April 2020, and (3) the current prevalence of positive tests in Virginia with a statement that the prevalence of positive tests was dropping over a 7-day moving average.

(3) Five memorandums did not address whether jurisdictions had a robust healthcare worker testing program and plan in place. The memorandum for the Des Moines field office included a statement that Des Moines area hospitals had a robust healthcare worker testing program and plan in place. The memorandum for the Seattle regional office included a statement that the county’s healthcare system readiness targets had been met.

Further, the reentry memorandums were inconsistent in the geographic areas in which HUD applied the gating criteria used to determine whether it was safe for employees to reenter an office. Although HUD’s Guide did not define geographic area, on October 29, 2020, the senior

policy advisor⁶ stated that in the context of the gating criteria, HUD considered a given geographic area to be the city and county where a field office was located. However, the memorandums for five of the six field offices covered the following areas where the offices were located: State (Bangor and Des Moines field offices), regional (Albany field office), city and county (Atlanta regional office), and county (Seattle regional office). The memorandum for the Miami field office included data for two counties and a statement that the employees who worked in the office lived primarily in those two counties. The senior policy advisor also stated that for headquarters, HUD considered the given geographic area as Washington, DC, and the States of Maryland and Virginia, with particular focus on the National Capital Region counties. The memorandum for headquarters covered Washington, DC, and the States of Maryland and Virginia, including the National Capital Region counties.

Documentation To Support That Gating Criteria Were Met Was Not Sufficient

We requested the documentation that HUD relied on for the seven selected offices to support that the gating criteria were met before recommending an office for voluntary reentry. However, HUD did not provide sufficient documentation to support that the gating criteria were met.

Although the reentry memorandums for the seven offices were dated before October 2020 and the seven offices transitioned to maximum telework before November 2020, HUD generally referenced or provided documentation from November 2020 in response to our request. However, HUD provided some documentation that was dated before or during the month of the date of the reentry memorandums for four of the seven offices. The following table shows the documentation provided and a brief analysis of the documentation.

Office name	Documentation
Des Moines field office	<ul style="list-style-type: none"> A chart from the Iowa Department of Public Health that showed the reported date of positive cases from March through July 7, 2020, and a chart from the New York Times that showed trends in cases per 100,000 population for the State of Iowa for the period March 1 through July 5, 2020. However, the charts appeared to include data for the entire State and did not clearly support that cases had been trending downward, generally across the State, during the week before the date of the reentry memorandum.
Miami field office	<ul style="list-style-type: none"> A list of Miami-Dade County COVID-19 community-based testing sites, updated July 8, 2020, showing that some testing locations were offering testing to healthcare workers.⁷ However, the list did not support that the testing locations were operating in September 2020, when the reentry memorandum was dated, and did not address the sufficiency of the testing available to healthcare workers. A Region 4 weekly office opening status assessment for the Miami field office, dated September 3, 2020, stating that there was a 7.9 percent

⁶ The senior policy advisor in HUD’s Office of the Assistant Secretary for Administration was part of the team that developed HUD’s Guide.

⁷ The Miami field office is located in Miami-Dade County, FL.

	<p>increase in COVID-19 cases from the previous week. A Region 4 weekly office opening status assessment for the Miami field office, dated September 9, 2020, stating that there were 50.3 and 34.9 percent decreases in COVID-19 cases and the number of tests within the last 6 days, respectively. The assessment also stated that many testing sites in the main three counties (Miami-Dade, Broward, and Palm Beach) in South Florida closed for the Labor Day weekend. Therefore, it appeared that the decrease in COVID-19 cases was at least in part due to fewer tests being conducted.</p>
Atlanta regional office	<ul style="list-style-type: none"> • A Fulton County, GA, Board of Health epidemiology report, dated September 9, 2020, stating that there were fewer cases of COVID-19 during the period August 21 through September 2, 2020, than during the period August 5 through 20, 2020. However, the epidemiology report also included a chart that appeared to show a declining number of tests over the period August 3 through 30, 2020.⁸
Headquarters	<ul style="list-style-type: none"> • A Federal Emergency Management Agency senior leadership COVID-19 briefing document, dated September 17, 2020, which included charts showing the trajectory of COVID-19 cases over the period September 1 through 14, 2020. However, the memorandum recommending that employees be given the option to voluntarily reenter HUD’s headquarters offices, including the Weaver Building, was dated September 8, 2020. Further, the charts also showed a 14-day downward trajectory of cases for the District of Columbia, a less than 14-day downward trajectory of cases for the State of Maryland, and no change in the trajectory of cases for the State of Virginia.

On December 18, 2020, and as a result of our audit, the senior policy advisor stated that HUD’s regional administrators and deputy regional administrators were informed that future reentry memorandums must (1) clearly show that the gating criteria had been met or adequately justify why the reentry memorandum was submitted when all of the gating criteria had not been met and (2) include with the reentry memorandums documentation to support that the gating criteria had been met. Also, to ensure consistency, the data to support that the gating criteria had been met should come from one or more of the following sources: a local health department, a county or State COVID-19 website, or the Centers for Disease Control and Prevention.

HUD Did Not Establish Metrics for Meeting the Gating Criteria

HUD did not establish metrics for determining whether the offices met the gating criteria to transition from mandatory to maximum telework. For example, the senior policy advisor stated that the term “trend downward” within the gating criteria meant that the numbers were steadily decreasing with no spike for 14 or more days. However, HUD did not establish metrics for what it would consider a “steady decrease” or “spike.” The senior policy advisor stated that it was up to the HUD staff responsible for each office to define these terms based on the local health

⁸ The chart did not include details for the number of tests conducted after August 30, 2020.

officials' and the Centers for Disease Control and Prevention's guidance and decide whether the gating criteria were met.

We reviewed data from the COVID-19 Data Repository by the Center for Systems Science and Engineering at Johns Hopkins University for confirmed and probable cases of COVID-19 to determine whether there was a downward trend of cases over a 14-day period in the (1) county where each selected field or regional office was located and (2) counties and incorporated cities within the National Capital Region for the headquarters office.⁹ Our analysis covered 1 week before the date of the reentry memorandum through the date on which the office transitioned to maximum telework.¹⁰

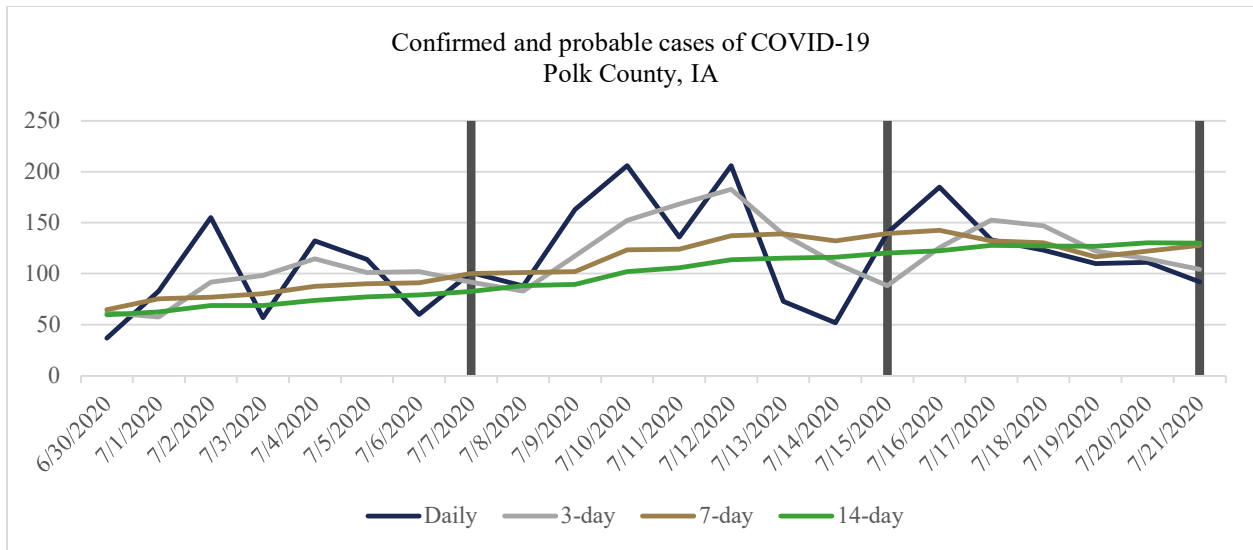
Although, HUD did not establish metrics for determining whether the offices met the gating criteria to transition from mandatory to maximum telework, all of the geographic areas except for Polk County, where the Des Moines field office is located, met the criteria of a downward trend on at least 1 day during the period beginning 1 week before the date of the reentry memorandums through the date on which the offices transitioned to maximum telework, using the daily case counts and 3-day, 7-day, and 14-day moving averages.¹¹

Polk County qualified as in a downward trend on five separate days based on the daily case counts, and only 1 day based on the 3-day moving average. However, the County was not in a downward trend on any day based on the 7-day and 14-day moving averages. Further, the 1 day that the County qualified using the 3-day moving average was July 15, 2020, the day on which the office was approved to transition to maximum telework. The following chart shows the number of daily cases and 3-day, 7-day, and 14-day moving averages of confirmed and probable cases of COVID-19 in Polk County from June 30 through July 21, 2020.

⁹ We considered a downward trend of cases over a 14-day period to be when fewer cases were reported at the end of the 14-day period, compared to the number of cases reported at the beginning of the period, using daily case counts and 3-day, 7-day, and 14-day moving averages. However, we considered a geographic area as no longer being in a downward trend if the area experienced 5 consecutive days of reported increases.

¹⁰ We started our analysis 1 week before the date of each reentry memorandum because HUD did not have guidance on how soon a reentry memorandum had to be submitted after a downward trend of cases over a 14-day period occurred and we believe that starting 1 week before the date of the reentry memorandums was a conservative approach that allowed time for submission of the reentry memorandums.

¹¹ Because HUD did not establish metrics for determining whether documented COVID-19 cases were trending downward in the geographic area of an office, we used daily case counts and 3-day, 7-day, and 14-day moving averages in our analysis to show how using different methods to calculate trends affects whether an office was located in a geographic area that was in a downward trend. Note that (1) as of March 17, 2021, both the Centers for Disease Control and Prevention and Johns Hopkins University were using 7-day moving averages to show COVID-19 case trends and (2) our analysis did not consider the effect that less testing on a given day had on whether the geographic areas met the criteria of a downward trend.



The following table shows, for the geographic areas where the seven offices are located, whether the geographic areas were in a downward trend on the date (1) of the reentry memorandum for the offices, (2) on which the offices were approved to transition to maximum telework, and (3) on which the offices transitioned to maximum telework, using the daily case counts and 3-day, 7-day, and 14-day moving averages.¹²

Office name (geographic area)	Date of	Daily cases	Moving averages		
			3-day	7-day	14-day
Bangor field office (Penobscot County, ME)	Memorandum			↓	
	Approval				↓
	Transition			↓	
Des Moines field office (Polk County, IA)	Memorandum				
	Approval	↓	↓		
	Transition				
Albany field office (Albany County, NY)	Memorandum	↓	↓	↓	↓
	Approval				
	Transition	↓			
Miami field office (Miami-Dade County, FL)	Memorandum	↓	↓	↓	↓
	Approval	↓	↓	↓	↓
	Transition	↓			↓
Seattle regional office (King County, WA)	Memorandum	↓	↓	↓	↓
	Approval	↓	↓	↓	↓
	Transition				
Atlanta regional office (Fulton County, GA)	Memorandum	↓	↓	↓	↓
	Approval	↓	↓		↓
	Transition			↓	↓

¹² A downwards arrow (↓) represents a downward trend and no arrow represents no downward trend.

Headquarters (National Capital Region)	Memorandum				↓
	Approval	↓	↓	↓	↓
	Transition	↓	↓	↓	↓

Required Tasks Were Not Always Completed Before HUD Recommended Voluntary Reentry

HUD’s regional administrators for two of the seven offices (Bangor and Des Moines field offices) recommended allowing the voluntary reentry of employees to the offices, although not all of the tasks required by HUD’s Guide to transition offices from mandatory to maximum telework had been completed. The checklist in the reentry memorandum for the Bangor field office showed that tasks associated with restroom social distancing and cleaning were either not completed or had a status of unable to confirm as the restrooms were outside the field office space. The checklist also showed that the office did not have hand sanitizer. The checklist in the reentry memorandum for the Des Moines field office included 17 tasks associated with social distancing, cleaning, and supplies with a status of pending.

HUD Did Not Have Sufficient Policies and Controls When Transitioning Offices From Mandatory to Maximum Telework Under Its Guide

HUD did not have sufficient policies and controls to ensure that (1) applicable gating criteria were met in the geographic areas where offices were located and (2) required checklist tasks were sufficiently completed, before transitioning offices from mandatory to maximum telework. Specifically, the senior policy advisor stated that the HUD Executive Committee¹³ trusted that the regional administrators would recommend transitioning the offices from mandatory to maximum telework and allowing the voluntary reentry of employees to the offices only if the offices met the gating criteria and the required tasks had been completed and, therefore, did not thoroughly review the reentry memorandums. The senior policy advisor also stated that HUD did not receive sufficient guidance to develop its Guide, and it was the HUD Executive Committee’s opinion that the regional administrators and field office directors were in a better position to establish the metrics to use to determine whether the offices met the gating criteria based on State and local guidance.

However, as previously stated, HUD published its COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices on May 18, 2021, which superseded previous guidance in its Guide. The Plan focuses on limiting the spread of COVID-19 in HUD’s offices, not returning employees to their offices. Further, as of August 30, 2021, HUD had transitioned all of its offices from mandatory to maximum telework, which aligned the status of its offices with the Federal Government’s nationwide operating status of “open with maximum telework flexibilities” as contained in joint memorandum M-21-25. In addition, as of December 6, 2021, HUD was updating its Plan and developing its (1) phased plans for reentry and post-reentry and (2) policies and communication materials that would share the details of its phased plans for reentry and post-reentry across HUD. Therefore, although HUD had transitioned all of its

¹³ HUD’s Guide stated that the HUD Executive Committee would make the final decision on phase transitions for headquarters and the field offices.

offices to maximum telework, HUD was still in the process of returning its offices to normal operations.

Conclusion

HUD established its Guide to provide a framework for HUD leadership to use as a tool to safely and efficiently resume normal operations that were affected due to the COVID-19 pandemic. The Guide provided parameters to resume normal operations using a phased approach. Phase I consisted of (1) a planning phase to ensure that offices were prepared for returning employees to the offices based on certain criteria being met, such as gating criteria and required checklist tasks, and (2) a transition phase from mandatory to maximum telework once an office had been approved for reentry. However, HUD did not have sufficient policies and controls to ensure that (1) applicable gating criteria were met in the geographic areas where offices were located and (2) required tasks were sufficiently completed, before transitioning offices from mandatory to maximum telework. As a result, HUD lacked assurance that its offices were transitioned to maximum telework in accordance with its Guide and in a consistent manner.

Recommendations

We recommend that the General Deputy Assistant Secretary for Administration

- 1A. Ensure that future policies and guidance developed to return HUD's offices to normal operations include the specific criteria, metrics, and defined geographic area to be used by all offices as applicable.
- 1B. Develop and implement sufficient policies and controls to ensure that (1) applicable criteria in any future guidance are met and all safety measures are sufficiently completed before returning HUD's offices to normal operations and (2) sufficient documentation is maintained to support that the applicable criteria were met.

Scope and Methodology

We performed our audit remotely from September 2020 through December 2021. The audit covered the period March 2020 through December 2021.

We audited HUD's transitioning of offices from mandatory to maximum telework during the COVID-19 pandemic, based on a request from Representative Gerald Connolly, to review whether HUD was employing best practices and existing guidance when deciding whether or when to require Federal employees to return to their offices. We focused our audit on whether HUD complied with its Guide, specifically as to whether the reentry memorandums sufficiently addressed the criteria in the Guide regarding the transition to maximum telework, because (1) the U.S. Government Accountability Office was reviewing the extent to which the 24 Chief Financial Officer Act agencies, including HUD, aligned their initial reentry plans with relevant Federal guidance; (2) there was a change in administration; and (3) there were periodic changes in the guidance regarding agencies returning to normal operations, including joint memorandum M-21-25, stating that the Federal Government's nationwide operating status was "open with maximum telework flexibilities." We did not review HUD's transition of offices to maximum telework after it published its COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices, which superseded previous guidance in its Guide. Although HUD had transitioned all of its offices to maximum telework as of August 30, 2021, we believe that this audit report identifies opportunities for HUD to improve its oversight of future efforts in returning offices to normal operations during the COVID-19 pandemic.

To accomplish our objective, we reviewed

- applicable laws;
- White House and Centers for Disease Control and Prevention Guidelines for Opening Up America Again, dated April 16, 2020;
- Office of Management and Budget and U.S. Office of Personnel Management joint memorandum M-20-23, Aligning Federal Agency Operations With the National Guidelines for Opening Up America Again, dated April 20, 2020;
- the Centers for Disease Control and Prevention's Activities and Initiatives Supporting the COVID-19 Response and the President's Plan for Opening America Up Again guidance, dated May 2020;
- HUD's Resuming Normal Operations Guide, COVID-19 Response, for Headquarters and Field Offices, dated June 2020;
- HUD's COVID-19 resuming normal operations phase I frequently asked questions for employees, dated June 2020;
- Executive Order 13991, Protecting the Federal Workforce and Requiring Mask-Wearing, dated January 20, 2021;
- Office of Management and Budget memorandum M-21-15, COVID-19 Safe Federal Workplace: Agency Model Safety Principles, dated January 24, 2021;

- HUD’s COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices, dated May 2021;
- Office of Management and Budget, U.S. Office of Personnel Management, and U.S. General Services Administration joint memorandum M-21-25, Integrating Planning for a Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment, dated June 10, 2021;
- reentry memorandums that HUD’s regional administrators and Assistant Secretary for Administration submitted to the Deputy Secretary for the seven selected offices;
- documentation that HUD relied on to support that the gating criteria were met in the areas where the seven selected offices were located before recommending an office for voluntary reentry; and
- data for confirmed and probable cases of COVID-19 from the COVID-19 Data Repository by the Center for Systems Science and Engineering at Johns Hopkins University at <https://github.com/CSSEGISandDATA/COVID-19>.

In addition, we interviewed HUD senior officials.

We also assessed the relevant internal controls, to the extent necessary, to ensure that the gating criteria in HUD’s Guide were met and required checklist tasks were completed before HUD transitioned offices from mandatory to maximum telework.

We selected a representative nonstatistical sample of 7 of the 24 offices that HUD had transitioned from mandatory to maximum telework as of October 5, 2020.¹⁴ We used a representative nonstatistical sample because the number of offices that HUD transitioned to maximum telework was too large to review 100 percent and we were not projecting the results to the population that we did not review. The following table shows, for the seven selected offices, the office name and location, the region where the office is located, the number of staff members stationed at the office as of September 2020, the date of the reentry memorandum for the office, the date on which the office was approved to transition to maximum telework, and the date on which the office transitioned to maximum telework, allowing HUD’s employees to voluntarily return to the indicated office.

¹⁴ We believe that the seven selected offices provided a representative nonstatistical sample of the 24 offices because we (1) separated the 24 offices into the following five strata based on each office’s staff count as of September 2020: 0 (2 offices), 1 through 25 (7 offices), 26 through 75 (9 offices), 76 through 500 (5 offices), and more than 500 (1 office); and (2) selected the office with the highest staff count in each stratum with a staff count greater than 0 and randomly selected an additional office from these strata when there was more than one office in a stratum.

Office name	Location	Region	Staff	Date of memorandum	Date of approval	Date of transition
Bangor field office	Bangor, ME	1	2	7/20/20	7/29/20	8/5/20
Des Moines field office	Des Moines, IA	7	12	7/7/20	7/15/20	7/21/20
Albany field office	Albany, NY	2	35	8/17/20	9/4/20	9/14/20
Miami field office	Miami, FL	4	62	9/14/20	9/24/20	10/5/20
Seattle regional office	Seattle, WA	10	121	9/17/20	9/24/20	9/28/20
Atlanta regional office	Atlanta, GA	4	406	9/14/20	9/24/20	10/5/20
Headquarters (HQ) ¹⁵	Washington, DC	HQ	3,151	9/8/20	9/9/20	9/28/20

We relied in part on data from the COVID-19 Data Repository by the Center for Systems Science and Engineering at Johns Hopkins University to determine whether there was a downward trend of confirmed and probable cases of COVID-19 in the (1) county where each selected field or regional office was located and (2) counties and incorporated cities within the National Capital Region for the headquarters office. Our analysis covered 1 week before the date of each reentry memorandum through the date on which each office transitioned to maximum telework.

Although we did not perform a detailed assessment of the reliability of the data, we found the data adequate for our purposes by comparing the number of confirmed and probable cases of COVID-19 from time series data¹⁶ to the number of confirmed and probable cases from daily case reports within the COVID-19 Data Repository. Further, if the data showed an upward trend of confirmed and probable cases of COVID-19 using a 14-day moving average on the date of the reentry memorandum, we also reviewed information from the State regarding the number of COVID-19 cases where the HUD office was located to confirm the reliability of the data used in our analysis.

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.

¹⁵ Although headquarters included six buildings, we selected only the Weaver Building because all of the buildings were in Washington, DC, and a majority of the headquarters staff was in the Weaver Building.

¹⁶ The time series data included cumulative totals of the number of confirmed and probable cases of COVID-19 populated from the daily case reports within the COVID-19 Data Repository.

Appendix A

Auditee Comments and OIG's Evaluation

Ref to OIG Evaluation

Auditee Comments



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-3000

OFFICE OF ADMINISTRATION

February 3, 2022

MEMORANDUM TO: Kelly Anderson, Audit Director, 5AGA

FROM: *Kevin McNeely*
Kevin McNeely, General Deputy Assistant Secretary for Administration, A1

SUBJECT: Audit Report – HUD's Oversight of Transition from Mandatory to Maximum Telework During the COVID-19 Pandemic

I appreciate the opportunity to respond to the audit and your consideration of our comments in the drafting of the final report.

Workforce and workplace safety is of paramount importance to the Department. We are following the guidance and directives of the Office of Management and Budget, the Safer Federal Workforce Task Force and the Centers for Disease Control and Prevention to ensure multiple layers of protection for the individual employees as well as their co-workers, contractors and visitors.

As we transition our workforce back into the workplace, we will continue to follow the Office of Management and Budget, the Safer Federal Workforce Task Force and the Centers for Disease Control and Prevention guidance and directives in developing our reentry policy and procedures. The safety of our workplace and workforce continues to be of paramount importance.

cc: Eugenia M. Metrakas, Chief Operations Officer, SD
Michele Perez, Assistant Deputy Secretary for Field Policy and Management, M
Shannon E. Steinbauer, Director, Audit Liaison Division, FMA
Jennifer L. Lindsey, Management Analyst, FMA

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Comment 1

Comment 1

OIG Evaluation of Auditee Comments

Comment 1 We acknowledge HUD's commitment to workforce and workplace safety and following guidance and directives from the Office of Management and Budget, Safer Federal Workforce Task Force, and Centers for Disease Control and Prevention in developing its reentry policy and procedures. We appreciate HUD's cooperation during the audit and look forward to working with HUD during the audit resolution process to address the recommendations.

Appendix B

Applicable Guidance

HUD's Guide

HUD's Resuming Normal Operations Guide, COVID-19 Response, for Headquarters and Field Offices, dated June 2020, stated that it followed guidance set forth by the Office of Management and Budget, U.S. Office of Personnel Management, and Centers for Disease Control and Prevention and incorporated the three-phased approach in the national Guidelines for Opening Up America Again. The Guide also stated that it provided a framework for HUD leadership to use as a guidance tool to ramp back up operations to the maximum extent possible, as local conditions warranted, consistent with the national Guidelines for Opening Up America Again. Phase I consisted of (1) a planning phase to ensure that offices were prepared for returning employees to the offices based on certain criteria being met, such as gating criteria and required checklist tasks, and (2) a transition phase from mandatory to maximum telework (voluntary return to office) once an office had been approved for reentry. Phase II was the transition from maximum telework to the encouragement of expanded and flexible telework based on employees' circumstances. Phase III was the resumption of normal operations. The HUD Executive Committee¹⁷ would make the final decision on phase transitions for headquarters and the field offices. HUD would consider whether virus trends, healthcare capacity, and testing capabilities met the gating criteria in a given service area.

Section I of the Guide stated that HUD established its Guide to provide a framework for HUD leadership to use as a guidance tool to safely and efficiently resume normal operations that were affected due to the COVID-19 pandemic. The Guide provided parameters to resume normal operations using a phased approach.

Section II of the Guide stated that the following gating criteria should be considered as HUD enters and progresses through the three phases: (1) influenza-like illnesses and COVID-like cases of illness must trend downward for 14 days; (2) documented COVID-19 cases and the prevalence of positive tests must trend downward for 14 days (while not decreasing the overall number of tests) in a given geographic area; and (3) local hospitals must have the capacity to treat all patients without crisis care, and jurisdictions must have a robust healthcare worker testing program and plan in place.

Section III of the Guide stated that HUD's Office of Administration and headquarters and regional leadership were actively monitoring regional, State, and local guidance to determine whether an office was able to begin a phased approach to resuming normal operations. Additional monitoring included critical areas of consideration, such as State and regional assessments, telework status, human capital matters, and building readiness.

Section V of the Guide stated that during phase I, regional and headquarters leadership would affirm that gating criteria had been met. Phase I would serve as the planning phase for ensuring

¹⁷ The HUD Executive Committee consisted of the Deputy Secretary, Assistant Secretary for Administration, and Assistant Deputy Secretary for Field Policy and Management. On February 2, 2021, the senior policy advisor stated that the HUD Executive Committee was no longer in place.

that buildings were prepared for widescale reentry; cleaning-, safety-, and hygiene-related tasks were completed; social distancing measures were in place; communication plans were developed; and employee assessments had begun. The office coordinator would use a checklist in appendix C of the Guide and risk mitigation forms to monitor and properly track the completion of the tasks.

Section VI of the Guide stated that during phase I for field and regional offices, the regional administrator would (1) monitor State and local policies, (2) approve completion of mitigation steps for each office, (3) communicate policies and operational guidance to staff, (4) oversee phase I entry and associated tasks, (5) recommend to headquarters leadership when a location was ready for reentry, and (6) recommend a phased transition to the HUD Executive Committee.

Appendix C of the Guide included an office coordinator checklist for phase I that covered required tasks associated with social distancing, cleaning, and supplies, such as

- signage is posted, and floors are marked to manage traffic flow where applicable;
- floors are marked to show 6 feet of distance where applicable;
- reduced occupancy limits are posted;
- water coolers are removed or use is discontinued;
- guidance is posted on the use of communal items;
- adjacent lavatories are marked as nonuse for social distancing purposes;
- space is cleaned according to the Centers for Disease Control and Prevention guidelines;
- all surfaces have been disinfected;
- signs encouraging speaker phone use are posted;
- disinfectant wipes are available for keyboards, phones, etc.;
- additional cleaning schedule is created and discussed with building management as needed;
- restrooms are clean and disinfected according to the Centers for Disease Control and Prevention guidelines;
- cleaning supplies are stocked and located in an accessible area for all staff;
- electronic approved cleaning supplies are placed next to multifunctional devices for use;
- washable masks, gloves, tissue, hand sanitizer, and wipes are available; and
- soap dispensers are full, paper towels are stocked, and the trash can is by the door in the restroom.

Memorandum M-21-15

Office of Management and Budget memorandum M-21-15, dated January 24, 2021, provided guidance to agencies following the release of Executive Order 13991, dated January 20, 2021. The memorandum provided model safety principles and required agencies to review the principles and develop tailored agency COVID-19 workplace safety plans. Appendix 1 of the memorandum stated that the document was primarily focused on the application of the Centers for Disease Control and Prevention's guidelines to the Federal workplace, specifically related to masking and physical distancing. The appendix further stated that the document was not meant to be comprehensive and additional implementing guidance would follow as necessary.

HUD's COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices

On May 18, 2021, HUD published its COVID-19 Response Safe Federal Workplace Plan for Headquarters and Field Offices, which superseded previous guidance in its Guide. The Plan states that Office of Management and Budget memorandum M-21-15 focused on aligning safety standards for the Federal workplace with guidelines set forth by the Centers for Disease Control and Prevention for businesses and employers responding to COVID-19. The Plan further states that in response to the memorandum, HUD took the appropriate steps to amend the current guidance to ensure compliance with Centers for Disease Control and Prevention requirements with an emphasis on health and safety of employees. The Plan also states that HUD's offices were in mandatory or maximum telework status and before any operational status changes, employees would be provided with no less than a 30-day advanced notice and guidance before returning to their duty stations. HUD's announcement of the Plan stated that the Plan did not address returning to work, the Office of Management and Budget was preparing guidance on how agencies would safely increase the return of Federal workers to the workplace, and HUD offices would remain in mandatory and maximum telework until further guidance was issued.

Joint Memorandum M-21-25

Office of Management and Budget, U.S. Office of Personnel Management, and U.S. General Services Administration joint memorandum M-21-25, dated June 10, 2021, provided guidance to agencies for their planning processes associated with integrating their planning for reentry with their planning for post-reentry personnel policies and work environment. Section II of the joint memorandum rescinded Office of Management and Budget and U.S. Office of Personnel Management joint memorandum M-20-23, Aligning Federal Agency Operations With the National Guidelines for Opening Up America Again. Section II.A. stated that agencies' COVID-19 workplace safety plans would remain in effect and should be updated as needed to align with current guidance. Section II.B. stated that as set forth in section IV.B.4., before increasing the number of employees in the physical workplace, an agency must complete its phased plan for reentry and post-reentry, ensure that it has an updated COVID-19 workplace safety plan in accordance with current Centers for Disease Control and Prevention guidelines, satisfy any applicable collective bargaining obligations, and provide ample notice to any affected employees. Section II.C. stated that the Federal Government's nationwide operating status would remain at open with maximum telework flexibilities to all current telework-eligible employees in accordance with direction from agency heads.

Section III.A. of the joint memorandum stated that agencies would develop and provide to the Office of Management and Budget a draft of their proposed approaches to post-reentry personnel policies and work environment by June 18, 2021, and a draft schedule for phased reentry of personnel by July 9, 2021. Combined, these two documents would constitute an agency's phased plans for reentry and post-reentry. Agencies should work with the Office of Management and Budget to finalize their phased plans for reentry and post-reentry by no later than July 19, 2021. These plans should be a summary of the high-level guidelines that the agency would put into place to inform decisions within the agency and its sub-organizations. Agencies were expected to develop policy guidelines that provided guardrails for decision making across divisions, offices, and teams. Section III.A. further stated that the Office of Management and Budget expected that agencies would develop documentation (including policies),

communication materials, and other materials to share the details of agency plans for reentry and post-reentry across the agency, both in a general manner and also with tailored information for supervisors, employees, and employee representatives, specific to those individuals' divisions, offices, and teams.