



City of Rocky Mount, NC

HOME Investment Partnerships Program



Issue Date: May 2, 2013

Audit Report Number: 2013-AT-1005

TO: Gary Dimmick, Director, Greensboro Office of Community Planning and Development, 4FD

//signed//

FROM: Nikita N. Irons, Regional Inspector General for Audit, Atlanta Region, 4AGA

SUBJECT: The City of Rocky Mount, NC, Did Not Properly Administer Its HOME Investment Partnerships Program

Attached is the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) final results of our review of the City of Rocky Mount, NC's HOME program.

HUD Handbook 2000.06, REV-4, sets specific time frames 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, section 8L, requires that OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://www.hudoig.gov>.

If you have any questions or comments about this report, please do not hesitate to call me at 404-331-3369.



May 2, 2013

The City of Rocky Mount, NC, Did Not Properly Administer Its HOME Investment Partnerships Program

Highlights

Audit Report 2013-AT-1005

What We Audited and Why

We audited the City of Rocky Mount, NC's HOME Investment Partnerships program based on a request from the U.S. Department of Housing and Urban Development's (HUD) Greensboro, NC, Office of Community Planning and Development. The request expressed several concerns regarding the City's administration of its HOME program. Our objective was to determine whether HUD's concerns had merit and whether the City operated its HOME program in accordance with requirements.

What We Recommend

We recommend that HUD's Greensboro Office of Community Planning and Development require that the City provide assurance that it has put into place an acceptable internal control structure for providing appropriate administration and oversight of its HOME program activities, including appropriate staffing and the required retention of program documents. We further recommend that HUD require the City to repay \$9,309 in ineligible expenses and support that it spent \$313,286 on eligible activities.

What We Found

The City did not properly manage its HOME program. It failed to properly monitor its subrecipient, properly manage its community housing development organization contract, retain some program documents, and keep the Integrated Disbursement and Information System up to date. These conditions occurred due to internal control weaknesses such as high employee turnover and extended vacancies in key positions. As a result, the City expended \$9,309 for ineligible expenses, could not demonstrate that it used \$313,286 for eligible expenses, and failed to keep HUD informed regarding the status of its program.

TABLE OF CONTENTS

Background and Objective	3
Results of Audit	
Finding: The City Did Not Properly Manage Its HOME Investment Partnerships Program	4
Scope and Methodology	9
Internal Controls	11
Appendixes	
A. Schedule of Questioned Costs	12
B. Auditee Comments and OIG's Evaluation	13
C. Subrecipient Deficiencies	17

BACKGROUND AND OBJECTIVE

The HOME Investment Partnerships Program was authorized under Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended. The U.S. Department of Housing and Urban Development (HUD) allocates HOME funds by formula to eligible State and local governments for the purpose of increasing the supply of decent, safe, sanitary, and affordable housing to low- and very low-income families. State and local governments that become participating jurisdictions may use HOME funds to carry out multiyear housing strategies through acquisition, rehabilitation, new housing construction, and tenant-based rental assistance.

Participating jurisdictions are required to commit HOME funds within 24 months and expend them within 5 years after the last day of the month in which HUD notifies the participating jurisdiction of its execution of the HOME agreement. Participating jurisdictions draw down HOME funds through HUD's Integrated Disbursement and Information System. HUD uses this information system to monitor and track HOME commitments, program income, repayments, and recaptured funds, among other things.

The City of Rocky Mount is the lead entity in the Down East HOME Consortium, which in addition to the City of Rocky Mount, includes 13 other local area jurisdictions. The City of Rocky Mount's Office of Community Development is responsible for administering HOME funds in accordance with HUD requirements. The City is governed by a mayor and a seven-member city council.

HUD has approved more than \$2 million in HOME funds for the Down East HOME Consortium during the past 3 fiscal years.

HUD fiscal year	Authorized funds
2012	\$507,988
2011	736,315
2010	<u>835,997</u>
Total	<u>\$2,080,300</u>

The City contracted with one community housing development organization (CHDO) as part of its HOME program. A CHDO is a type of nonprofit organization that a participating jurisdiction has certified as a CHDO under HOME regulations. CHDOs may function as developers, owners, or sponsors for HOME-funded activities. HUD requires that participating jurisdictions reserve at least 15 percent of their HOME allocations for investment in housing to be developed, sponsored, or owned by CHDOs.

Our objective was to determine whether the HUD's concerns had merit and whether the City administered its HOME program in accordance with requirements.

RESULTS OF AUDIT

Finding: The City Did Not Properly Manage Its HOME Investment Partnerships Program

The City did not properly manage its HOME Investment Partnerships Program. It failed to properly monitor its subrecipient, properly manage its CHDO contract, and keep the Integrated Disbursement and Information System up to date. These conditions occurred due to internal control weaknesses such as high employee turnover and extended vacancies in key positions. As a result, the City expended \$9,309 for ineligible expenses, could not demonstrate that it used \$313,286 for eligible expenses, and failed to keep HUD informed regarding the status of its program.

The City Did Not Properly Monitor Its Subrecipient

We reviewed all four of the subrecipient-administered HOME-funded projects¹ completed during our review period for compliance with HUD requirements. The City allowed its subrecipient to complete these projects, valued at \$322,595, without appropriate HOME agreements, environmental reviews, verification of primary residence, and documentation of after-rehabilitation values. Also, in one case, the subrecipient did not properly procure a contract. Because of these deficiencies, the City incurred \$313,286² in inadequately supported expenditures and \$9,309 in ineligible expenditures.

Participating jurisdictions are responsible for compliance with HUD requirements when subrecipients administer individual projects;³ therefore, participating jurisdictions must monitor subrecipient activity at least annually. In addition, the City's monitoring plan required that it monitor all subrecipient-managed projects at least annually. The subrecipient-managed projects began as early as November 2010 and were all completed in mid-2011, but the City did not review the subrecipient or its projects until July 2012. Although the City allowed the subrecipient an opportunity to produce the missing agreements, environmental reviews, primary residence verification, and after-rehabilitation values, the subrecipient was unable to produce this information. The City did not attempt corrective action on these four projects but, instead, elected to administer this subrecipient's future projects. The same deficiencies noted in the City's July 6, 2012, report were found during our review in December 2012.

¹ The subrecipient administered four homeowner replacement housing projects during our review period.

² This unsupported amount represents the total cost of these projects of \$322,595 less the ineligible moving costs of \$9,309.

³ 24 CFR (Code of Federal Regulations) 92.504(a) defines participating jurisdiction responsibilities.

The City's Community Development Office employs a HOME coordinator who is responsible for monitoring subrecipient activity. The City attributed the untimely monitoring to turnover and extended vacancies in this position. The HOME coordinator position was vacant from June 2011 to September 2012, about 16 months. While turnover and extended vacancies presented difficulties, the City was required to follow HOME program requirements and should have assigned these responsibilities to another staff member. If it had monitored the subrecipient and its activities as required, the City would have had the opportunity to identify and correct the deficiencies described below in a timelier manner. Appendix C of this report provides additional detail.

The Subrecipient Did Not Execute Required HOME Agreements

The City's subrecipient did not execute the required written agreements for HOME-funded projects. The subrecipient executed contracts for the work to be completed but did not execute an agreement securing the commitment of program funds to the project. HUD requires⁴ a written agreement that specifies the amount of HOME assistance, work to be undertaken, date for completion, and required property standards. Without the required agreements, HUD had no assurance that HOME funds were adequately secured.

The Subrecipient Did Not Conduct Environmental Reviews

The City's subrecipient failed to complete environmental reviews before beginning work on the four projects. HUD requires⁵ that grantees complete environmental reviews before beginning work on projects pursuant to the National Environmental Policy Act of 1969. HUD would normally consider work completed without an environmental review ineligible; however, HUD found this issue during its July 2012 monitoring review and allowed the City to complete the reviews after project completion. At the conclusion of our fieldwork in January 2013, the City had completed the reviews, but HUD had not determined whether the projects created adverse environmental impacts.

The Subrecipient Did Not Verify Primary Residence

The City's subrecipient could not document that it verified that the housing it replaced was the primary residence of the participants. HUD requires⁶ that the housing be the principal residence of an owner at the time HOME funds are committed.

The Subrecipient Did Not Document After-Rehabilitation Values

The subrecipient did not properly document its justification for funding housing rehabilitations. To justify a housing rehabilitation, the regulations require that participating jurisdictions document that the estimated value of the property after rehabilitation would not exceed 95 percent of the median home purchase price for

⁴ 24 CFR 92.504(c)(5)(ii), Participating jurisdiction responsibilities; written agreements; on-site inspection

⁵ 24 CFR 92.352, Environmental Reviews

⁶ 24 CFR 92.254(b)(2) explains the primary residence requirement.

the area.⁷ The subrecipient's files for completed rehabilitation projects contained no information regarding after-rehabilitation values or a comparison to area median home prices.

The Subrecipient Did Not Properly Procure a Contract

The City's subrecipient did not support that it followed procurement requirements for one of the projects. The subrecipient used sealed bids as its method of procurement. It solicited and received bids from potential contractors with the objective of selecting a contractor based on price. In one case, the subrecipient selected a contractor other than the lowest bidder without an explanation. HUD requirements state that if the lowest bidder is not selected, the justification must be noted in the procurement records.⁸

The Subrecipient Paid Ineligible Moving Expenses

The City allowed a subrecipient to expend \$9,309 on ineligible moving expenses for its housing replacement projects. The City's annual action plans covering our audit period specified that participants would provide their own moving expenses as a match for the HOME funds. However, the subrecipient paid homeowners both actual moving expenses and a set moving allowance based on the home size. Both homeowner payments for moving expenses were ineligible, and the City must repay the \$9,309.

The City Mismanaged a CHDO Contract

The City executed one CHDO contract during our review period. The \$333,600 contract required the CHDO to build two duplexes in Rocky Mount, NC. HUD reviewed this contract during a July 2012 monitoring visit and found that although the CHDO had fully expended the entire \$83,600 allocated for contract administration, it had not begun constructing the housing units and its contract had expired the previous month, on June 30, 2012.

The City returned the \$83,600 to HUD via wire transfer on December 21, 2012, and canceled the activity in HUD's Integrated Disbursement and Information System on January 17, 2013. The City stated that the construction delay leading to the contract's expiring occurred because it was waiting for Neighborhood Stabilization Program 3 money from the State of North Carolina so that it could build more than the two duplexes through the CHDO contract.

We attempted to review the documentation supporting the City's selection of this CHDO, but the City had been unable to locate this information as of the conclusion of our fieldwork on January 18, 2013. The City attributed the missing documentation to employee turnover. The community development administrator

⁷ 24 CFR 92.254(b)(1) explains the after-rehabilitation value requirement.

⁸ 24 CFR 85.36(b)(9), Procurement

position responsible for maintaining the information experienced high turnover during our review period. Three different individuals filled this position from January 2010 to September 2012.

Since the City had returned the \$83,600 and canceled the contract, there were no questioned costs; however, HUD should require the City to ensure that future contract records are maintained and available for review.

The City Did Not Update the Integrated Disbursement and Information System

We reviewed 5⁹ of the 20 HOME-funded projects that the City completed during our review period for compliance with HUD's Integrated Disbursement and Information System requirements. The purpose of this system is for participating jurisdictions to set up program activities, draw funds, and record completed activities. HUD also uses the information in the system to monitor the use of HOME funds and the progress of individual activities. We reviewed the five projects to determine whether the reported commitments were supported by an executed written agreement, the commitment dates were accurate, and the commitment amounts were accurate. Although the City had properly executed written agreements and had properly entered commitment amounts into the system, it had reported inaccurate commitment and completion dates for all five projects.

HUD requires that participating jurisdictions enter complete project information into the system within 120 days of final drawdown or be subject to corrective actions.¹⁰ For all five projects reviewed, the initial funding and completion dates that the City submitted were more than 120 days late. For example, in one case, the City reported an initial funding date of February 20, 2012, while the actual date was November 10, 2010. For the same project, the City reported a project completion date of February 21, 2012, 288 days after May 9, 2011, the date the project was completed.

The City attributed this deficiency to turnover and extended vacancy in its finance director position. It assigned its Community Development Department's finance director to enter the project information into the Integrated Disbursement and Information System. The finance director was the only employee with access to the system, and the system access information could not be shared among employees. During our audit period, the finance director position was vacant for about 8 months, from January to August of 2011. While outside our audit period, the finance director position was again vacant starting in October 2012 and was

⁹ Three of the five projects were administered by the City, and the remaining two were administered by a subrecipient.

¹⁰ 24 CFR 92.502(d), Program disbursement and information system

still vacant at the completion of our fieldwork in January 2013. The City stated that it was difficult to attract qualified candidates to these positions due to Rocky Mount's distance from major cities and the modest salaries that it could offer for the positions.

Conclusion

The City did not properly manage its HOME program. It failed to properly monitor its subrecipient, properly manage its CHDO contract, and keep the Integrated Disbursement and Information System up to date. These conditions occurred due to internal control weaknesses such as high employee turnover and extended vacancies in key positions. As a result, the City expended \$9,309 for ineligible expenses, could not demonstrate that it used \$313,286 for eligible expenses, and failed to keep HUD informed regarding the status of its program.

Recommendations

We recommend that the Director of the Greensboro Office of Community Planning and Development

- 1A. Require the City to provide assurance that it has put into place an acceptable internal control structure for providing appropriate administration and oversight of its HOME program activities, including appropriate staffing and the required retention of program documents such as contracting documentation.
- 1B. Require the City to support that the \$313,286 expended on HOME projects without the necessary written agreements, an environmental review, demonstration of primary residence, or documentation of after-rehabilitation value was spent on eligible and supported expenses or repay the amount from non-Federal funds.
- 1C. Require the City to repay from non-Federal funds the \$9,309 that its subrecipient expended on ineligible moving expenses.
- 1D. Require the City to keep the Integrated Disbursement and Information System updated as mandated by HUD's requirements and determine whether any corrective action is necessary for the prior inaccurate submissions.

SCOPE AND METHODOLOGY

The HUD Greensboro, NC, Office of Community Planning and Development requested that we review the City of Rocky Mount, NC's administration of its HOME Investment Partnerships Program. The request expressed concerns regarding a specific CHDO contract and the City's procurement practices for HOME-funded projects. Our objective was to determine whether the HUD concerns had merit and whether the City operated its HOME program in accordance with requirements.

We performed our onsite work from November 6, 2012, through January 18, 2013, at the City's administrative offices located at 331 South Franklin Street, Rocky Mount, NC. The review generally covered the period January 1, 2010, through September 30, 2012, and was expanded as determined necessary.

To accomplish our objective, we reviewed

- HOME regulations at 24 CFR (Code of Federal Regulations) Part 92; financial management requirements at 24 CFR 85.20; procurement requirements at 24 CFR 85.36; Office of Community Planning and Development (CPD) submission requirements at 24 CFR Part 91; HUD Handbook 6509.2, REV-4 (CPD Monitoring Handbook); and HUD Notices CPD 07-06 (Deadlines), 97-09 (Program Income, Repayments, and CHDO Proceeds), and 97-11 (CHDO).
- The City's accounting records, audited financial statements for 2010 and 2011, general ledgers, invoices, employee listings, organizational chart, HOME project records, and procurements records; HUD management reviews; and Integrated Disbursement and Information System reports.

We interviewed the City's current and former community development administrators, HOME coordinator, and internal auditor and the Greensboro Office of Community Planning and Development staff members involved with the oversight of the City's HOME program. We selected several nonstatistical samples as described below. The results from these samples apply only to the sampled items and were not projected to the universe as a whole.

- We reviewed a random sample of 5 of the 20 (25 percent) HOME-funded projects during our review scope to determine compliance with program objectives, accuracy of information submitted to the Integrated Disbursement and Information System, and compliance with cost allowability and procurement requirements.
- We reviewed all four of the subrecipient-administered projects during our review period for compliance with HOME program requirements.

We tested electronic data relied upon during the performance of the various review steps. We conducted tests and procedures to ensure the integrity of computer-processed data that were relevant to our audit objective. The tests included but were not limited to comparisons of

computer-processed data to invoices and other supporting documentation. We found the data to be generally reliable.

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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

INTERNAL CONTROLS

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 objectives:

- Compliance with applicable laws and regulations – Policies and procedures to 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 Deficiency

Based on our review, we believe that the following item is a significant deficiency:

- The City failed to comply with HUD's requirements for the administration of its HOME program (see finding).

APPENDIXES

Appendix A

SCHEDULE OF QUESTIONED COSTS

<u>Recommendation number</u>	<u>Ineligible 1/</u>	<u>Unsupported 2/</u>
1B		\$313,286
1C	<u>\$9,309</u>	
Total	<u>\$9,309</u>	<u>\$313,286</u>

- 1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law; contract; or Federal, State, or local policies or regulations.
- 2/ Unsupported costs are those costs charged to a HUD-financed or HUD-insured program or activity when we cannot determine eligibility at the time of the audit. Unsupported costs require a decision by HUD program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures.

Appendix B

AUDITEE COMMENTS AND OIG'S EVALUATION

Ref to OIG Evaluation

Auditee Comments

Comment 1

April 24, 2013

Ms. Nikita N. Irons
Regional Inspector General for Audit
HUD-Office of Inspector General
75 Spring Street, SW, Room 330
Atlanta, GA 30303

Dear Ms. Irons,

The City of Rocky Mount thanks the Department of Housing and Urban Development for a thorough and impartial audit of the Down East Home Consortium's 2010, 2011, and 2012 HOME funds. The City is pleased the review of \$2,000,000 of HOME grants over a three year period resulted in identified disallowed costs totaling less than one half of one percent of the total; however, please know that we take the responsibility for managing these public resources very seriously and will take the necessary steps to correct and prevent such findings.

Below we have responded to the individual recommendations that OIG has made in the Audit Report. We look forward to working with our regional office on the successful resolution of the items discussed.

1A. Require the City to provide assurance that it has put into place an acceptable internal control structure for providing appropriate administration and oversight of its HOME program activities, including appropriate staffing and the required retention of program documents such as contracting administration.

Comment 2

The City of Rocky Mount acknowledges its' ultimate responsibility for the execution of consortium activities as the lead entity. The City allowed a member jurisdiction of the consortium, Edgecombe County, to manage its own HOME funded single family activities in 2010-2011, due to unavoidable staffing constraints at the City. The City did so with the understanding that the Subrecipient would engage a reputable and experienced consulting firm to carry out the HOME activities.

The City of Rocky Mount has resumed handling all aspects of the homeowner rehab and replacement program from application intake through completion, on behalf of Edgecombe County since 2011.

As is stated in the Audit Report, the City has returned funds expended for CHDO administrative costs related to a project that was delayed in getting underway due to complications in combining programs and acquiring property. The City has since resumed this project, entered into a new agreement with the CHDO using revised agreements, and the CHDO will complete the units in summer 2013, without additional financial support to the CHDO.



OFFICE OF
THE CITY MANAGER

Ms. Nikita N. Irons
HUD-Office of Inspector General
Page 2

The City reaffirms its commitment to maintaining appropriate documentation for all division activities. With a Community Development Administrator, Finance/Grants Manager, and a HOME Coordinator in place, the City is now properly staffed to effectively manage the Down East HOME Consortium.

1B. Require the City to support that the \$313,286 expended on HOME projects without necessary written agreements, an environmental review, demonstration of primary residence, or documentation of after-rehabilitation value was spent on eligible and supported expenses or repay the amount from non-Federal funds.

Comment 2

The HOME Coordinator will oversee the documentation required to substantiate that \$313,286 was spent on the four eligible Edgecombe County home replacements. These activities were undertaken on behalf of qualified applicants and the costs can be substantiated. The City will complete these files and submit them to the HUD CPD Greensboro office for review by September 31, 2013, or within eight weeks from our receipt of final guidance from the Greensboro CPD staff regarding the sufficiency of this remedy.

1C. Require the City to repay from non-Federal funds the \$9,309 that it Subrecipient expended on ineligible moving expenses.

Comment 2

The City of Rocky Mount agrees to return \$ 9,309 which the Subrecipient, Edgecombe County, spent on homeowner relocation expenses, contrary to the Action Plan then in effect.

1D. Require the City to keep the Integrated Disbursement and Information system updated as mandated by HUD's requirements and determine whether any corrective action is necessary for the prior inaccurate submissions.

Comment 2

Like many smaller HUD grantees, the City of Rocky Mount has worked hard to keep up its IDIS information, despite rapidly decreasing administrative funds which do not allow for a dedicated IDIS staff person. From October 26, 2012 to February 11, 2013, the City did not have a staff person who held a valid IDIS number and was trained in IDIS. The Finance and Grants Coordinator typically inputs activities into IDIS. This position became vacant unexpectedly in October 2012 and was filled in March 2013.

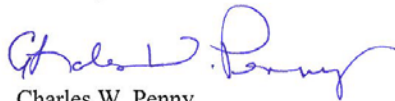
The CD Administrator began working in IDIS without the benefit of in-person training, because little or no training was available in late 2012 and 2013. The City took the extra ordinary step of identifying a qualified trainer and scheduling on-site IDIS training in February, 2013. The City made this training available to staff of other municipalities in an effort to assist municipalities with similar challenges and to defray costs. As soon as the CD administrator and an additional staff member received basic IDIS training, the CD administrator began to update information in IDIS.

Ms. Nikita N. Irons
HUD-Office of Inspector General
Page 3

The newly hired Finance and Grants Coordinator entered the position without previous IDIS experience. No candidates for the position had IDIS experience, thus this circumstance was unavoidable. Three employees of the City are scheduled to receive on-site IDIS training from a consultant May 14 to 16, 2013. The City's IDIS projects and activities will be correct and up to date by May 31, 2013. The training of multiple persons will ensure that unanticipated position vacancies will not result in an inability to manage IDIS in a timely fashion.

In closing, I will emphasize that the City of Rocky Mount recognizes and accepts the responsibility we have for guiding and monitoring the use of HOME funds through any and all members and partners of the Down East HOME Consortium. We have made significant improvements in staffing and have committed ourselves to equipping our staff with the necessary information and skills to manage HUD programs effectively. We remain dedicated to serving our community through the effective use of public funds to increase housing and economic opportunity in the City of Rocky Mount and the Twin Counties region.

Sincerely,



Charles W. Penny
City Manager

OIG Evaluation of Auditee Comments

- Comment 1** We thank the City of Rocky Mount, NC, for its professionalism and cooperation during the course of our review. We agree that the amount of ineligible costs is small on a percentage basis; however, the total questioned costs of \$322,595 represents approximately 16 percent of the HOME funds awarded during our audit period. As stated in the report, these costs pertain only to sampled items; we did not project them to the universe as a whole.
- Comment 2** The City stated that it accepts responsibility for the deficiencies and findings noted in our report and has taken, or plans to take, various actions to address them. While the HUD Greensboro Field Office will make the final determination of required action to address these recommendations, and timelines for these actions, we commend the City for accepting responsibility for the findings and its willingness to make changes to address these deficiencies and improve the future of its HOME program.

Appendix C

SUBRECIPIENT DEFICIENCIES

Deficiency	Project A	Project B	Project C	Project D	Totals
No HOME agreement	X	X	X	X	
No environmental review	X	X	X	X	
No verification of primary residence	X	X	X	X	
No documentation of after-rehabilitation value	X	X	X	X	
Improper procurement	X				
Ineligible moving expenses	X	X	X	X	
Total expended on project	\$86,154	\$78,403	\$75,597	\$82,441	\$322,595
Ineligible amount	\$2,887	\$2,241	\$2,241	\$1,940	\$9,309
Unsupported amount	\$83,267	\$76,162	\$73,356	\$80,501	\$313,286