



Municipality of Bayamon, PR

Emergency Shelter and Emergency Solutions Grants



To: Olga De La Rosa, Director, Community Planning and Developments, San Juan Field Office, 4NG

//signed//

From: Nikita N. Irons, Regional Inspector General for Audit, 4AGA

Subject: The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements

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 Municipality of Bayamon's Emergency Shelter and Emergency Solutions Grants programs.

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, section 8M, 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.



Audit Report Number: 2016-AT-1012

Date: August 29, 2016

The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements

Highlights

What We Audited and Why

We audited the Municipality of Bayamon's Emergency Shelter Grants and Emergency Solutions Grants programs. We selected this auditee based on congressional and hotline complaints alleging that the Municipality improperly used Emergency funds to transport people from Puerto Rico to mainland U.S. cities to receive rehabilitation treatment. Our main audit objectives were to determine whether allegations included in the complaints had merit and whether the Municipality's Emergency programs were administered in compliance with the U.S. Department of Housing and Urban Development's (HUD) requirements.

What We Found

Although the Municipality assisted in the transportation of persons from Puerto Rico to mainland U.S. cities to receive treatment, HUD funds were not used to pay for the transportation costs of the participants. However, the Municipality improperly used Emergency funds to pay for travel costs of employees who went to mainland U.S. cities to follow up on clients. The Municipality's financial management system did not properly identify the source and application of more than \$1.14 million in Emergency funds and allowed the use of more than \$189,000 for ineligible expenditures. In addition, it did not support the eligibility of more than \$38,000 in program charges and reported inaccurate information in HUD's information system. As a result, HUD lacked assurance that funds were adequately accounted for, safeguarded, and used for requested and eligible purposes and in accordance with HUD requirements.

What We Recommend

We recommend that the Director of the San Juan Office of Community Planning and Development require the Municipality to (1) complete the implementation of the new accounting system in accordance with HUD requirements, (2) submit all supporting documentation showing the eligibility and propriety of \$982,851 in Emergency funds, and (3) reimburse its program \$189,227 from non-Federal funds in ineligible expenditures.

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Background and Objectives

The Emergency Shelter Grants program was authorized by subtitle B of Title IV of the McKinney-Vento Homeless Assistance Act of 1987 (42 U.S.C. (United States Code) 11371–11378). It authorized the U.S. Department of Housing and Urban Development (HUD) to make grants to States, units of general local government, territories, and Indian tribes for the rehabilitation or conversion of buildings for use as emergency shelter for the homeless, for the payment of certain operating expenses and essential services in connection with emergency shelters for the homeless, and for homelessness prevention activities.

The Homeless Emergency Assistance and Rapid Transition to Housing Act of 2009 amended the McKinney-Vento Homeless Assistance Act, revising the Emergency Shelter Grants program and renaming it the Emergency Solutions Grants program. Recipients and subrecipients can use Emergency Solutions Grants funds for the rehabilitation or conversion of buildings for use as emergency shelter for the homeless, the payment of certain expenses related to operating emergency shelters, essential services related to emergency shelters and street outreach for the homeless, and homelessness prevention and rapid rehousing assistance.

The Municipality of Bayamon was founded in 1772, and its governing system consists of an executive and legislative body, a mayor, and 16 members of the municipal legislature elected to 4-year terms. It provides a full range of services, including public safety, public works, culture, recreation, health and welfare, education, and other miscellaneous services. The Municipality is an entitlement recipient, which has administered more than \$2.9 million in Emergency funds approved by HUD during the last 13 years.

This audit was the result of congressional and hotline complaints alleging the improper use of Emergency funds to transport people from Puerto Rico to mainland U.S. cities to receive rehabilitation treatment.

The Municipality's Office of Planning is responsible for administering Emergency funds. Its books and records are maintained in the offices located at State Road PR-2, km 11, Bayamon, PR.

The objectives of the audit were to determine whether the allegations included in the complaints had merit and whether the Municipality's Emergency programs were administered in compliance with HUD requirements.

Results of Audit

Finding: The Municipality Did Not Always Ensure Compliance With HUD Requirements

The Municipality's financial management system did not properly identify the source and application of more than \$1.14 million in Emergency funds and allowed the use of more than \$189,000 for ineligible expenditures. In addition, it did not support the eligibility of more than \$38,000 in program charges and reported inaccurate information in HUD's information system. These deficiencies occurred because the Municipality had not completed the implementation of a new accounting system and Municipality officials were not familiar with HUD requirements. As a result, HUD lacked assurance that funds were adequately accounted for, safeguarded, and used for requested and eligible purposes and in accordance with HUD requirements.

Inadequate Accounting Records

The Municipality's accounting system did not reflect complete and accurate financial information on Emergency program activities and did not permit the adequate tracing of program expenditures. Regulations at 2 CFR (Code of Federal Regulations) 200.302(b) require grantees to maintain financial records that are accurate, current, and complete and that adequately identify the source and application of funds provided for assisted activities. However, the Municipality's accounting records were not accurate and complete because it had not fully established an accounting system.

The Municipality's accounting records did not comply with HUD requirements and were not adequate for the preparation of reports. For example, the Municipality did not maintain a general ledger for the Emergency programs. The record maintained was a disbursements register that did not reflect disbursements by grant, activity, and funding type and did not properly account for accounts payable and receivable. In addition, the Municipality's records contained several instances of incomplete and inaccurate financial information, including incorrect check amounts, checks not related to the Emergency programs, gaps and missing checks, and duplicate transactions.

The Municipality did not maintain a financial management system that permitted the tracing of funds to a level which ensured that such funds had not been used in violation of the restrictions and prohibitions of applicable statutes. A Municipality official informed us that data in HUD's information system could not be reconciled with the Municipality's accounting records because it was in the process of establishing a new accounting system as a result of a previous Office of Inspector General (OIG) audit related to the HOME Investment Partnerships Program.¹ As a result, HUD lacked assurance that funds were adequately accounted for, safeguarded, and used

¹ Audit report number 2012-AT-1009.

for eligible purposes. More than \$1.14 million in Emergency funds drawn from HUD between July 1, 2011, and December 31, 2015, was unsupported.

Ineligible Program Disbursements

Contrary to HUD requirements, more than \$189,000 in Emergency funds was disbursed for ineligible travel and detoxification expenditures. Therefore, the Emergency program was charged unnecessary costs that did not meet program objectives.

Travel expenditures - The Municipality assisted in the transportation of more than 170 persons from Puerto Rico to mainland U.S. cities to receive treatment. Although, HUD funds were not used to pay for the transportation costs of the participants, the Municipality improperly disbursed \$46,387 in Emergency funds to pay for travel expenses of employees who visited rehabilitation clinics in mainland U.S. cities. Contrary to HUD regulations, it made a total of 31 disbursements between November 2008 and November 2015. Regulations at 24 CFR 576.102(a)(x)(D) state that the allowable travel costs of recipient or subrecipient staff are those related to accompanying or assisting program participants when using public transportation to receive services. These expenses were related to travel outside the Municipality's geographic service area that did not meet program objectives and were ineligible program expenditures. Appendix C contains a list of the ineligible disbursements.

Detoxification services - The Municipality improperly disbursed \$142,840 in Emergency funds to pay for inpatient detoxification services in Puerto Rico clinics between May 2011 and July 2015. Regulations at 24 CFR 576.102(a)(ix)(C) state that inpatient detoxification and other inpatient drug or alcohol treatment are not eligible program costs. Appendix D contains a list of the ineligible disbursements.

A Municipality official informed us that she was not aware that HUD prohibited these types of expenditures.

Unsupported Drawdowns and Disbursements

The Municipality did not account for Emergency funds drawn from HUD between March 2012 and June 2014. It did not provide disbursement vouchers or other support showing the reasonableness, allowability, and allocability of \$29,824 charged to the program. Appendix E contains a list of the unsupported drawdowns. In addition, the Municipality charged the Emergency program the full cost of computer equipment, although the equipment was used for other efforts not related to the program. Contrary to 2 CFR 200.405(a), the Municipality did not prorate the equipment cost; therefore, \$8,340 disbursed in December 2015 was considered unsupported pending a HUD eligibility determination of the proper cost allocation. These deficiencies occurred because the Municipality had not completed the implementation of a new accounting system to account for all program funds and ensure that all program funds were used in accordance with HUD requirements.

Inaccurate Reporting

HUD's information system contained inaccurate information concerning the Municipality's Emergency-funded activities. For four activities, it reflected an incorrect expenditure amount

because the Municipality drew funds from HUD for one activity but used the funds for other efforts. For example, on October 23, 2014, it withdrew \$7,607 for activity number 1839 (ESG11 Administration). However, the funds were used to pay for rental subsidies of 12 participants under the Municipality's homelessness prevention efforts. As a result, the administrative expenditures were overstated, and the homelessness prevention expenditures were understated by at least \$7,607. The inaccurate data compromised the integrity of HUD's information system and the degree of reliability HUD could place on the data for monitoring commitments and compiling national statistics on the Emergency programs. These deficiencies occurred because the Municipality had not completed the establishment of a new accounting system that could be used to reconcile program expenditures with HUD drawdowns.

Conclusion

The Municipality did not properly identify the source and application of Emergency funds, allowed the disbursement of ineligible expenditures, did not support the eligibility of program charges, and reported inaccurate information in HUD's information system. The deficiencies described above occurred because the Municipality did not complete the implementation of a new accounting system and was unfamiliar with program requirements. As a result, HUD lacked assurance that funds were adequately accounted for, safeguarded, and used for authorized purposes and in accordance with HUD requirements.

Recommendations

We recommend that the Director of the San Juan Office of Community Planning and Development require the Municipality to

- 1A. Complete the implementation of the new accounting system and ensure it tracks program funds to a level that supports compliance with HUD requirements.
- 1B. Provide support that \$944,687² in Emergency funds drawn from HUD is reconciled with the accounting records and that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes or reimburse the Emergency programs from non-Federal funds.
- 1C. Reimburse \$189,227 to the Emergency programs from non-Federal funds for ineligible charges made to the programs.
- 1D. Submit supporting documentation showing the eligibility, reasonableness, and allocability of \$38,164 charged to the Emergency programs for unsupported drawdowns and equipment cost allocations or reimburse the programs from non-Federal funds.

² Emergency funds of more than \$1.1 million drawn between July 1, 2011, and December 31, 2015, were adjusted to consider \$158,800 questioned in recommendation 1C and \$38,164 questioned in recommendation 1D.

- 1E. Implement adequate procedures and controls to ensure that only eligible, reasonable, and allocable costs are charged to the Emergency programs. The procedures should include but not be limited to ensuring that program staff is properly trained and familiar with HUD's requirements and that data in HUD's information system are periodically reconciled with accounting records.

Scope and Methodology

We performed our onsite audit work between February and May 2016 at the Municipality's office in Bayamon, PR. The audit generally covered the period October 2, 2003, through December 31, 2015.

To accomplish our audit objective, we

- Reviewed applicable statutes and HUD program requirements,
- Interviewed HUD and Municipality officials,
- Reviewed HUD- and Municipality-related files and records, and
- Traced information reported in HUD's information system to the Municipality's records.

According to the Municipality's records, between October 2003 and June 2015, 174 persons transferred to rehabilitation centers in the United States. We examined the Municipality's files and records to determine the source of funds used to pay for the transportation costs.

We did not select 100 percent of the transactions for testing, as the selection made provided sufficient evidence for the findings presented. The results of the audit apply only to the items selected for review and cannot be projected to the universe or population.

HUD's information system showed that the Municipality withdrew more than \$1.14 million in Emergency funds between July 1, 2011, and December 31, 2015. We reviewed a sample of drawdowns based on the type of the activity and the dollar amount to determine whether the funds were used for eligible purposes.³ The sample resulted in 34 drawdowns totaling \$330,865.

The Municipality's records showed that between July 1, 2011, and December 31, 2015, the Municipality disbursed more than \$1.13 million in Emergency funds. We reviewed a sample of disbursements based on the purpose of the payment and the payee name to determine whether the funds were used for eligible purposes.⁴ The sample resulted in 50 disbursements totaling \$258,731. Based on the deficiencies noted regarding the propriety of funds charged for travel and detoxification services, we reviewed 17 additional disbursements totaling \$30,477 made between November 1, 2008, and June 30, 2011.

To achieve our audit objectives, we relied in part on computer-processed data contained in HUD's information system. Although we did not perform a detailed assessment of the reliability

³ We selected for review activity delivery drawdowns greater than \$10,000 and administrative drawdowns greater than \$1,500.

⁴ We selected for review disbursements made for the acquisition of motor vehicles and computer equipment, and paid to the Municipality, its employees, and to other vendors.

of the data, we performed a minimal level of testing and found the data in HUD's information system adequate for our purposes. We did not rely on computer-processed data contained in the Municipality's accounting system, nor were the data used to materially support our audit findings, conclusions, and recommendations.

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 objectives.

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:

- Effectiveness and efficiency of operations – Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Reliability of financial reporting – Policies and procedures that management has implemented to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.
- 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 Deficiency

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

- The Municipality's financial management system did not properly identify the application of Emergency drawdowns, did not support the eligibility and reasonableness of program expenditures, and contained inaccurate financial information concerning funded activities. In

addition, Municipality officials were not familiar with HUD requirements and allowed the use of program funds for ineligible efforts (finding).

Appendixes

Appendix A

Schedule of Questioned Costs

Recommendation number	Ineligible 1/	Unsupported 2/
1B		\$944,687
1C	\$189,227	
1D		38,164
Totals	189,227	982,851

- 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



August 1, 2016

Mrs. Nikita N. Irons
Regional Inspector General for Audit
U.S. Department of Housing and Urban Development
Region 4 Office of Inspector General
Office of Audit, Box 42
Richard B. Russell Federal Building
75 Spring Street, SW, Room 350
Atlanta, GA, 30303-3388

Dear Mrs. Irons:

Subject: ESG Programs, OIG Audit

This is in response to your letter dated July 22, 2016, transmitting subject document and requesting our review and written comments. The OIG report clearly stated that no instances of fraud or unlawful situations were found in the Municipality of Bayamón related to the management of its Emergency Solutions Grant Program. The following are our comments to the recommendations included in the report:

Recommendation 1A. Complete the implementation of the new accounting system and ensure it tracks program funds to a level that supports compliance with HUD requirements.

Comment:
As recommended by the OIG the Municipality will continue with the Implementation of the new accounting system as to better comply with HUD's requirements. The system developed by the Municipality in combination with an external contractor, will be improved to allow an easier tracing (electronically) of the funds through reports and queries.

Recommendation 1B. Provide support that \$944,687 in Emergency funds drawn from HUD is reconciled with the accounting records and that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes or reimburse the Emergency programs from non-Federal funds.



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**Ref to OIG
Evaluation**

Auditee Comments

Comment 2

Mrs. Nikita N. Irons
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Comment:

First, there are discrepancies in the calculation of the amount included in recommendation 1B. To our best understanding the correct amount should be \$914,260. The source of the discrepancy is the questioned amount as included in the footnote on page 5 (Should have been \$189,227 instead of \$158,800).

As required by the recommendation the Municipality will provide a reconciliation from the financial management system including the IDIS number, IDIS Voucher, Amount, Payee, Check or Transaction numbers and dates for the amount of \$914,260.

Recommendation 1C. Reimburse \$189,227 to the Emergency programs from non-Federal funds for ineligible charges made to the programs.

Comment:

Based on the information provided by the OIG after the exit conference, where it was recognized that a portion of the disallowed costs correspond to the Emergency Shelter Grant Program, we request that the disallowance of the \$189,227 is changed to a **questioned cost**. This, as to provide the Municipality the opportunity to identify the transactions that correspond to the Emergency Shelter Grant Program, in which the detox activity was eligible. In addition, the detox questioned costs are part of disbursements made to nonprofit organizations contracted by the Municipality to provide shelter and supportive services. The disbursements were for invoices under such contracts that included an array of services that go beyond detox. We will analyze in detail each disbursement request to determine which amounts corresponds to detox services under the Emergency Solutions Grant Program.

Recommendation 1D. Submit supporting documentation showing the eligibility, reasonableness, and allocability of \$38,164 charged to the Emergency programs for unsupported drawdowns and equipment cost allocations or reimburse the programs from non-Federal funds.

Comment 3

**Ref to OIG
Evaluation**

Auditee Comments

Comment 4

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Comment:

The required documentation will be provided to HUD.

Recommendation 1E. Implement adequate procedures and controls to ensure that only eligible, reasonable, and allocable costs are charged to the Emergency programs. The procedures should include but not be limited to ensuring that program staff is properly trained and familiar with HUD's requirements and that data in HUD's information system are periodically reconciled with accounting records.

Comment:

During the exit conference Olga de la Rosa, CPD Director of the San Juan, field office, indicated that training will be scheduled to the municipal staff as to overcome any misconceptions related to the implementation of the new Emergency Solution Grant Programs. The Municipality will be available to participate in any training provide by HUD.

The Municipality is in appreciation of the professional work performed by Mr. Michael Rivera, Mr. William Davila, and the audit team members. It is acknowledged that the implementation of the recommendations included in the draft report will result in improvement to the management and operation of the Emergency Solutions Grant Program.

Cordially,



Ramón Luis Rivera Cruz
Mayor

lm

Comment 4

OIG Evaluation of Auditee Comments

- Comment 1 The Municipality indicated it will continue with the implementation of the new accounting system. We acknowledge the Municipality's agreement with our finding. The Municipality must coordinate with HUD regarding the implementation of this new system to ensure it complies with HUD requirements.
- Comment 2 The Municipality stated that there was a discrepancy in the amount questioned pertaining to recommendation 1B and that it should be corrected. In addition, that it will submit to HUD a reconciliation of the Emergency funds drawn.
- The \$944,687 questioned in recommendation 1B is correct and no modifications are required. Emergency funds of more than \$1.1 million drawn between July 1, 2011, and December 31, 2015, were adjusted to consider \$158,800 of the \$189,227 questioned in recommendation 1C and \$38,164 questioned in recommendation 1D (\$1,141,651 - \$158,800 - \$38,164). Only \$158,800 questioned in recommendation 1C pertains to the period of July 1, 2011 through December 31, 2015. The Municipality must ensure that in addition to submitting the reconciliation, it provides support demonstrating that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.
- Comment 3 The Municipality requested the ineligible costs be reclassified as unsupported and to allow the identification of allowable detoxification expenses.
- Regulations at 24 CFR 576.102(a)(ix)(C) state that inpatient detoxification and other inpatient drug or alcohol treatment are not eligible program costs. The Municipality did not provide additional documentation pertaining to the ineligible charges.
- Comment 4 The Municipality indicated it will provide HUD the required documentation and will participate in future HUD training. We acknowledge the Municipality's agreement with our finding.

Appendix C

Schedule of Ineligible Travel Disbursements

Check number	Date	Amount
1979	Nov. 3, 2008	\$330
1981	Nov. 7, 2008	3,435
2080	June 29, 2009	890
2081	June 29, 2009	1,500
2204	Mar. 21, 2010	2,145
2205	Mar. 21, 2010	2,145
2208	Mar. 21, 2010	2,145
2231	June 10, 2010	1,325
2234	June 30, 2010	692
78	Apr. 5, 2011	500
80	Apr. 8, 2011	3,250
81	Apr. 8, 2011	3,250
82	Apr. 8, 2011	500
84	Apr. 25, 2011	1,250
86	Apr. 25, 2011	285
87	Apr. 25, 2011	285
214	Mar. 5, 2012	43
217	Mar. 5, 2012	788
249	June 27, 2012	1,770
264	Sept. 18, 2012	269
274	Nov. 14, 2012	4,000
322	Apr. 3, 2013	202
439	Oct. 15, 2013	5,086
440	Oct. 15, 2013	2,286
603	Apr. 30, 2014	183
871	Jan. 23, 2015	1,250
922	Mar. 26, 2015	126
994	Oct. 15, 2015	3,000
995	Oct. 15, 2015	3,000
1010	Nov. 17, 2015	457
Total		46,387

Appendix D

Schedule of Ineligible Detoxification Disbursements

Check number	Date	Amount
93	May 5, 2011	\$6,500
151	Sept. 21, 2011	6,000
153	Oct. 11, 2011	6,000
166	Nov. 23, 2011	6,000
212	Mar. 5, 2012	3,500
215	Mar. 5, 2012	3,500
216	Mar. 5, 2012	3,500
240	May 14, 2012	7,500
248	June 25, 2012	7,500
257	July 13, 2012	7,500
260	Aug. 14, 2012	7,800
265	Sept. 21, 2012	7,800
273	Nov. 1, 2012	7,800
279	Dec. 19, 2012	7,800
280	Dec 19, 2012	7,800
282	Feb. 5, 2013	7,800
372	June 12, 2013	1,920
390	July 18, 2013	12,000
414	Aug. 28, 2013	1,920
643	May 22, 2014	3,850
735	Aug 13, 2014	2,000
736	Aug. 13, 2014	3,850
737	Aug. 13, 2014	4,375
738	Aug. 13, 2014	1,000
739	Aug. 15, 2014	5,625
958	July 6, 2015	2,000
Total		142,840

Appendix E

Schedule of Unsupported Drawdowns

Activity number	Voucher number	HUD sent date	Amount drawn	Amount unsupported	Comments
1839	5403293	Mar. 21, 2012	\$3,575	\$3,575	No support provided
1905	5573448	June 13, 2013	1,581	1,581	Documents provided did not identify the payee.
1905	5576551	June 20, 2013	1,579	1,579	No support provided
1905	5605184	Sept. 12, 2013	2,038	2,038	No support provided
1905	5605186	Sept. 12, 2013	1,802	1,802	No support provided
1905	5605189	Sept. 12, 2013	1,802	1,802	Documents provided did not identify the payee.
1905	5605191	Sept. 12, 2013	1,802	1,802	No support provided
1905	5612024	Sept. 30, 2013	2,312	2,312	No support provided
1954	5627239	Nov. 14, 2013	1,802	1,802	Documents provided did not identify the payee.
1954	5635462	Dec. 10, 2013	1,802	1,802	Documents provided did not identify the payee.
1954	5635464	Dec. 10, 2013	1,802	1,802	Documents provided did not identify the payee.
1904	5645268	Jan. 10, 2014	18,852	1,602	No support provided
1950	5689163	May 15, 2014	10,125	4,375	No support provided
1836	5698590	June 16, 2014	11,886	1,950	No support provided
Total			62,760	29,824	