



Office of Public Housing Investments, Washington, DC

HUD's Oversight of Legal Costs at Moving to Work Housing Agencies



To: Dominique G. Blom, Deputy Assistant Secretary for Public Housing Investments,
PI
//signed//

From: David E. Kasperowicz, Regional Inspector General for Audit, Philadelphia
Region, 3AGA

Subject: HUD's Oversight of Legal Costs at Moving to Work Housing Agencies Was Not
Adequate To Ensure That Costs Were Reasonable and Necessary

Attached is the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) final results of our review of HUD's oversight of Moving to Work housing agencies' expenditures for legal services.

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 215-430-6734.



Audit Report Number: 2016-PH-0004

Date: September 29, 2016

HUD's Oversight of Legal Costs at Moving to Work Housing Agencies Was Not Adequate To Ensure That Costs Were Reasonable and Necessary

Highlights

What We Audited and Why

We audited the U.S. Department of Housing and Urban Development's (HUD) oversight of legal costs at housing agencies participating in the Moving to Work Demonstration program based on (1) congressional concerns, (2) concerns from a previous external audit,¹ and (3) our initiative to focus HUD management's attention on problem areas on which we and others have reported over the years. Our audit objective was to determine whether HUD oversight of legal costs at Moving to Work housing agencies was adequate to ensure that the costs were reasonable and necessary.

What We Found

HUD's oversight of legal costs at Moving to Work housing agencies was not adequate to ensure that costs were reasonable and necessary. As part of this audit, we completed three external audits of Moving to Work housing agencies and found that they did not always make payments for outside legal services in compliance with applicable requirements. Based on our testing, we projected that at least \$9.2 million of the \$16.5 million that the three agencies paid for outside legal services during the period October 2007 to September 2012 could be unsupported. HUD did not provide adequate oversight of legal costs because officials did not believe that these costs needed to be monitored since they were small in relation to HUD's overall budget. Although total legal costs at Moving to Work agencies declined from 2010 to 2015, the agencies continued to incur relatively higher costs for legal services compared to non-Moving to Work agencies.

What We Recommend

We recommend that the Deputy Assistant Secretary for Public Housing Investments require Moving to Work housing agencies to include a breakdown of their anticipated and actual costs for legal services in their annual plans and reports.

¹ Audit Report 2011-PH-1007, The Philadelphia, PA, Housing Authority Did Not Comply With Several Significant HUD Requirements and Failed To Support Payments for Outside Legal Services, issued March 20, 2011

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Background and Objective

The United States Housing Act of 1937, codified as amended at 42 U.S.C. (United States Code) 1437, established the Federal framework for government-funded affordable housing. Congress established public housing agencies to promote the general welfare of the United States by employing the funds and credit of the United States to assist in providing decent and safe dwellings for low-income families.

Congress established the Moving to Work Demonstration program in 1996 to give public housing agencies and the U.S. Department of Housing and Urban Development (HUD) the flexibility to design and test innovative, locally designed strategies in pursuit of the national goal of delivering rental assistance more efficiently. The program's intent is to pursue three statutory objectives: (1) reduce cost and achieve greater cost effectiveness in Federal expenditures; (2) give incentives to families with children in which the head of household is working, seeking work, or preparing for work by participating in job training, educational programs, or programs that assist people to obtain employment and become economically self-sufficient; and (3) increase housing choices for low-income families. In pursuit of these objectives, Moving to Work housing agencies are granted exceptions to many portions of the United States Housing Act of 1937 and combine funds received for the Housing Choice Voucher program and public housing capital and operating funds to use interchangeably. HUD's Office of Public Housing Investments, within the Office of Public and Indian Housing at HUD headquarters, is responsible for program oversight. As of July 2016, there were 39 agencies participating in the program.²

HUD funds used to pay legal fees have attracted the attention of Congress. Senator Charles E. Grassley has written to HUD expressing his concerns about amounts paid to law firms. The Senator noted that HUD did not maintain information about the amount billed and the kind of work performed.

Office of Management and Budget Circular A-133, subpart C.300(c), requires housing agencies to comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.

Regulations at 2 CFR (Code of Federal Regulations) Part 225, appendix A, require that costs be necessary, reasonable, and adequately documented.

Regulations at 24 CFR 85.22 require costs of legal services incurred under HUD grants to be reasonable. Regulations at 24 CFR 85.36 require housing agencies to ensure that contractors perform in accordance with the terms and conditions of their contracts.

² Of the 39 agencies, 18 were extra large (combined number of public housing units and Section 8 vouchers administered was more than 10,000), 16 were large (combined number of public housing units and Section 8 vouchers administered was between 1,250 and 9,999), and 5 were medium-high (combined number of public housing units and Section 8 vouchers administered was between 500 and 1,249).

Our objective was to determine whether HUD oversight of legal costs at Moving to Work housing agencies was adequate to ensure that the costs were reasonable and necessary.

Results of Audit

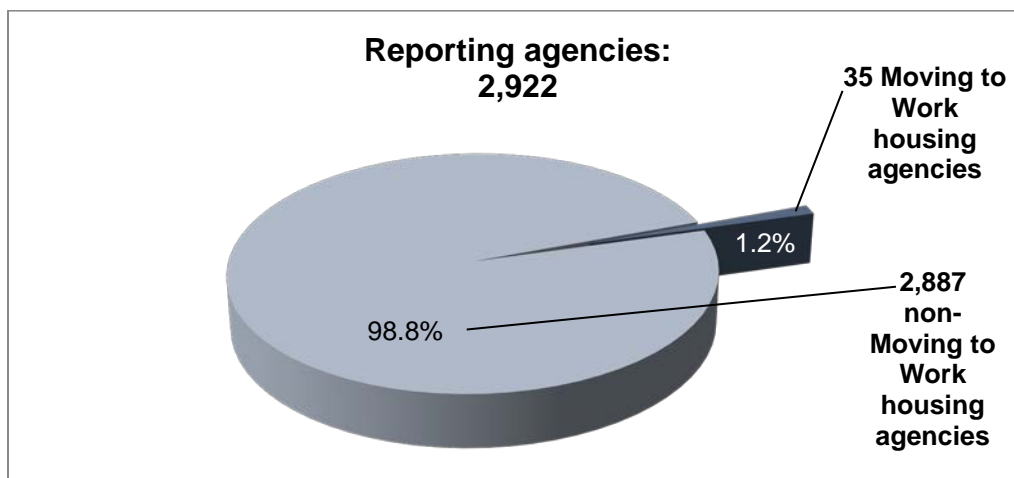
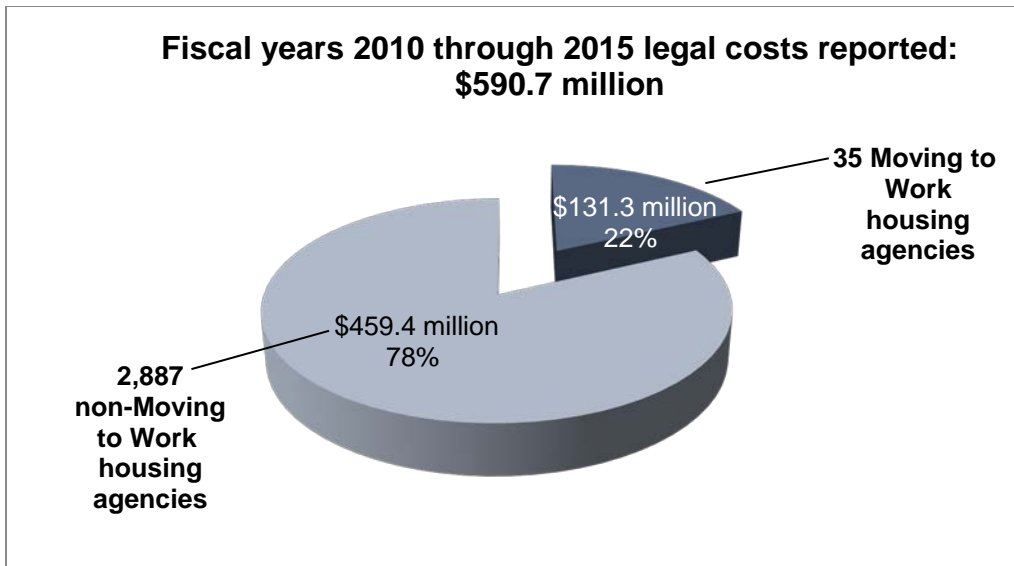
Finding: HUD's Oversight of Legal Costs at Moving to Work Housing Agencies Was Not Adequate To Ensure That Costs Were Reasonable and Necessary

Moving to Work housing agencies incurred higher legal costs than other housing agencies, and HUD lacked assurance that these costs were reasonable and necessary. Three external audits found that Moving to Work agencies did not always make payments for outside legal services in compliance with applicable requirements. Based on our testing, we projected that at least \$9.2 million of the \$16.5 million that the three agencies paid for outside legal services during the period October 2007 to September 2012 could be unsupported. This condition occurred because HUD officials did not believe that legal costs needed to be monitored since they were small in relation to HUD's overall budget. Although total legal costs at Moving to Work agencies declined from 2010 to 2015, the agencies continued to incur relatively higher costs for legal services compared to non-Moving to Work agencies. HUD needs to improve its oversight to ensure that the costs are reasonable and necessary because Moving to Work agencies have a greater risk for problems.

Moving to Work Housing Agencies Incurred Higher Legal Costs

Moving to Work housing agencies incurred higher legal costs than other comparable housing agencies. The Financial Assessment Subsystem for Public Housing is HUD's official system for assessing the financial condition of housing agencies. It showed that 2,922 housing agencies reported about \$590.7 million in legal costs during fiscal years 2010 through 2015. During this period, 35 Moving to Work housing agencies³ reported about \$131.3 million of this amount. As shown in the charts below, the Moving to Work housing agencies accounted for 22 percent of the total legal costs reported to HUD, yet they represented only about 1.2 percent of the total housing agencies that reported legal costs.

³ Of the 35 agencies, 16 were extra large, 15 were large, and 4 were medium-high.

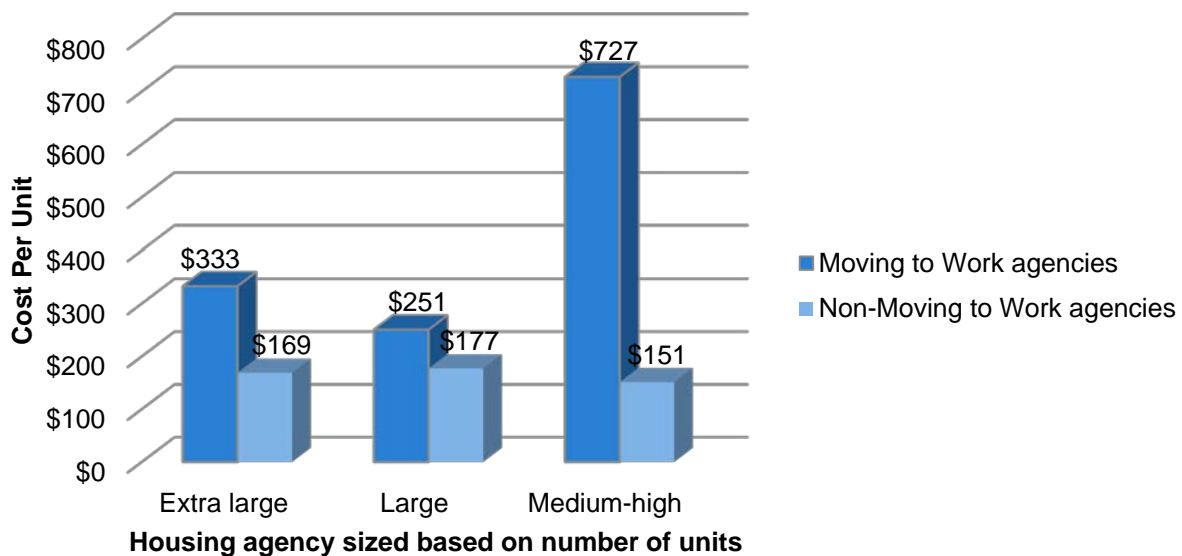


Of the 20 housing agencies reporting the highest overall legal costs, 9 were Moving to Work agencies as shown in appendix B. Moving to Work agencies were responsible for \$104.8 million of \$224.6 million, or 47 percent, of the total legal costs at these agencies.

Moving to Work housing agencies incurred higher legal costs than other comparable housing agencies. As shown in the chart below, the average legal service cost per unit⁴ at Moving to Work agencies was significantly more than the average legal service cost per unit at comparable non-Moving to Work agencies.

⁴ Per unit amount is based on total legal costs for fiscal years 2010 through 2015 divided by the combined number of low-rent units and Section 8 units reported to HUD as of April 2016.

Average cost per unit Moving to Work agencies vs. Non-Moving to Work agencies



Audits Identified Unreasonable, Unnecessary, and Unsupported Legal Costs

The risks of HUD’s failure to provide oversight of legal fees at Moving to Work housing agencies was illustrated in our audit report 2011-PH-1007.⁵ The audit found that the Philadelphia Housing Authority, a Moving to Work agency, paid excessive legal fees totaling more than \$30.5 million to 15 law firms over a 41-month period. The evidence provided during the audit showed that virtually all of the \$4.5 million in payments reviewed was unsupported. Additionally, an apparent conflict of interest existed in the awarding of five contracts totaling \$29 million for legal services to a firm that employed the son of the chairman of the Authority’s board of commissioners, who voted in favor of awarding the contracts. Evidence provided after the audit showed that the Authority improperly used Federal funds to pay two law firms at least \$48,500 to engage in prohibited lobbying activities. HUD worked with the Authority to address the recommendations in the audit report and directed it to repay more than \$8 million for legal services that it determined to be unreasonable and unnecessary. Other audits found that other Moving to Work agencies had engaged some of the same law firms.

As part of this audit, we completed audits of three Moving to Work housing agencies: the Chicago Housing Authority, the Housing Authority of the City of Pittsburgh, and the District of Columbia Housing Authority. The audits found that those agencies did not always make payments for outside legal services in compliance with applicable requirements. Based on our

⁵ See footnote 1.

testing, we projected that at least \$9.2 million of the \$16.5 million that the three agencies paid for outside legal services during the period October 2007 to September 2012 could be unsupported. The following paragraphs summarize the results of our audits.

Chicago Housing Authority

The Chicago Housing Authority made \$503,744 in unsupported payments for outside legal services from a sample of legal services valued at \$916,076.⁶ The Authority made unsupported payments for legal services that

- Were performed by unapproved personnel.
- Lacked complete documentation, including contracts, purchase orders, checks, and other financial records.
- Reflected general descriptions of services.
- Lacked prior approval for (1) the use of consultants, (2) legal research hours and costs, (3) service extension from HUD, and (4) deposition costs; charges for time spent making telephone calls and on correspondence to copy services providers; and support for copy expenses and payment approvals.
- Reflected charges for intraoffice conferences, duplication of services by multiple staff, legal services without required advance approval, and improperly billed legal services due to incorrect billing rates.
- Included block-billed entries.

Based on our testing, we projected that at least \$5.8 million of the \$7.5 million in payments the Authority made for outside legal services during the period October 2007 through September 2012 could be unsupported.

Housing Authority of the City of Pittsburgh

The Housing Authority of the City of Pittsburgh made \$141,164 in unsupported payments for outside legal services from a sample of legal services valued at \$758,165.⁷ The Authority made unsupported payments for legal services that

- Included block-billed entries.
- Were provided by two outside law firms to assist it in preparing a response to a HUD Office of Inspector General (OIG) audit report.
- Were performed by unapproved personnel.
- Were not identified in the contract.

Based on our testing, we projected that at least \$743,899 of the \$2.9 million in payments the Authority made for outside legal services during the period October 2007 through September 2012 could be unsupported.

⁶ Audit Report 2015-PH-1805, The Chicago Housing Authority, Chicago, IL, Did Not Always Make Payments for Outside Legal Services in Compliance With Requirements, issued April 20, 2015

⁷ Audit Report 2015-PH-1808, The Housing Authority of the City of Pittsburgh, PA, Did Not Always Make Payments for Outside Legal Services in Compliance With Applicable Requirements, issued September 30, 2015

District of Columbia Housing Authority

The District of Columbia Housing Authority made \$1 million in unsupported payments for outside legal services from a sample of legal services valued at \$1.6 million.⁸ The Authority made unsupported payments for legal services

- For which the Authority did not maintain documentation to support the payments.
- Performed by unapproved personnel.
- Performed outside the contract period.
- That included block-billed entries.

Based on our testing, we projected that at least \$2.6 million of the \$6.1 million in payments the Authority made for outside legal services during the period October 2007 through September 2012 could be unsupported.

Moving to Work agencies have a greater risk for problems because Congress exempted them from much of the Housing Act of 1937 and associated regulations as outlined in their Moving to Work agreements and they have considerable flexibility in determining how to use Federal funds.

HUD Lacked Oversight of Legal Costs

HUD officials stated that they did not monitor or review housing agencies' legal costs for reasonableness because the amount spent on legal costs is small in comparison to HUD's overall budget. They further stated that they normally relied on independent public accountants to identify instances of noncompliance with Federal regulations regarding the necessity, reasonableness, and propriety of payments for legal services. We agree that the amount spent on legal costs overall is small in relationship to HUD's overall budget. However, oversight of legal fees is needed at Moving to Work housing agencies because of the freedom and flexibility they are afforded. Further, unreasonable and unnecessary payments existed at some of these agencies, which had spent considerably more on legal costs than agencies not participating in the program.

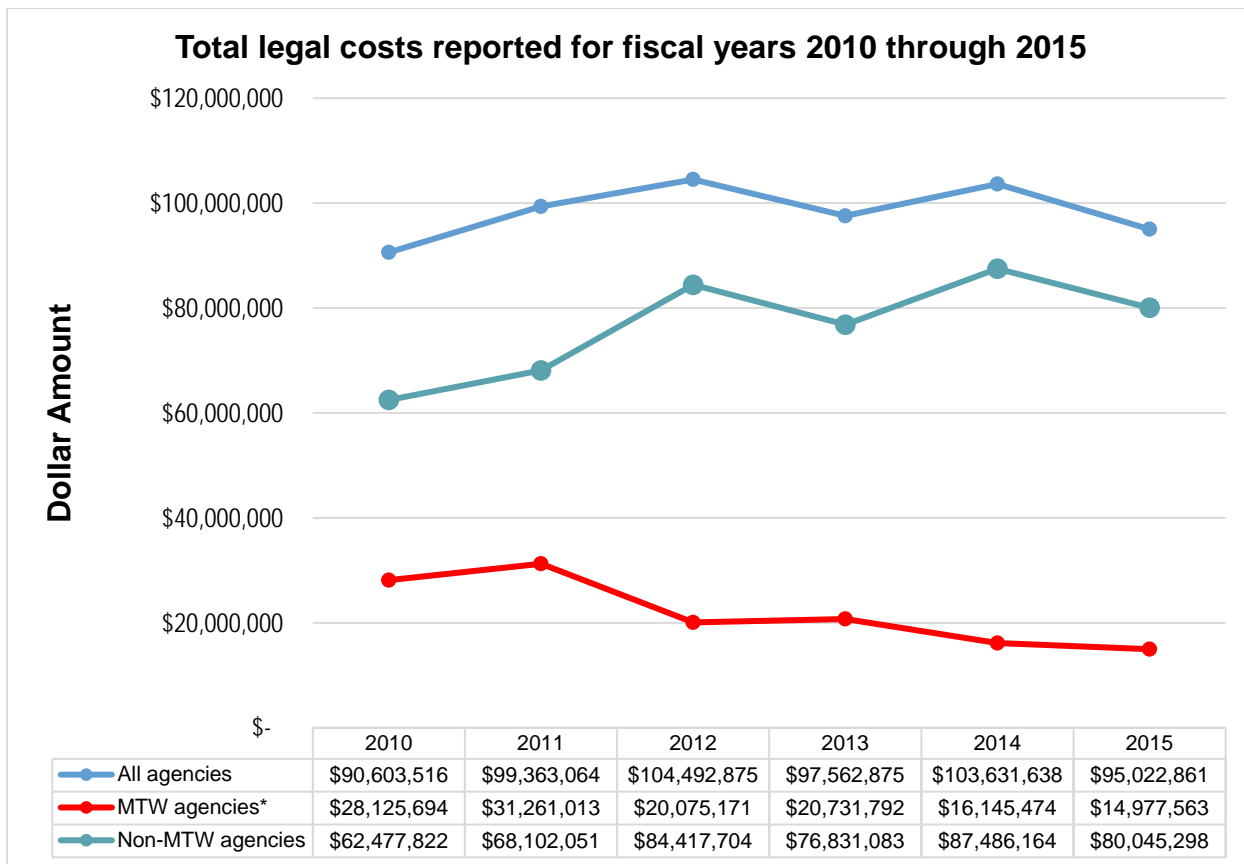
We also found no evidence that the independent public accountants reviewed legal costs to determine compliance with Federal requirements regarding necessity, reasonableness, and propriety of such costs. We reviewed their audit reports and found that the only references to legal costs were those included in notes to the financial statements regarding contingent liabilities related to litigation.

Moving to Work Agencies' Legal Costs Had Declined

HUD's Financial Assessment Subsystem for Public Housing showed that Moving to Work agencies' legal costs had declined from \$28.1 million in 2010 to \$15 million in 2015.⁹ The following chart provides details.

⁸ Audit Report 2016-PH-1801, The District of Columbia Housing Authority, Washington, DC, Did Not Always Make Payments for Outside Legal Services in Compliance With Applicable Requirements, issued April 4, 2016

⁹ As of September 2016, there were three agencies that had not yet reported their legal costs in the Financial Assessment Subsystem for 2015.



*Moving to Work housing agencies.

We believe this decline was caused in large part by congressional interest in housing agencies' legal costs as well as our continued interest and audits. For the Moving to Work agencies, it is important to note that the decline in legal costs started in 2011 and the largest decrease in legal costs occurred from 2011 to 2012. As noted above, we issued a significant audit report on the legal costs of the Philadelphia Housing Authority on March 10, 2011.

Conclusion

HUD's oversight of legal costs at Moving to Work housing agencies was not adequate to ensure that costs were reasonable and necessary. Our audits found that Moving to Work agencies did not always make payments for outside legal services in compliance with applicable requirements, resulting in payments for unreasonable, unnecessary, and unsupported costs. This condition occurred because HUD officials did not believe that legal costs needed to be monitored since they were small in relation to HUD's overall budget. Although total legal costs at Moving to Work agencies declined from 2010 to 2015, agencies continued to incur relatively higher costs for legal services compared to non-Moving to Work agencies. HUD needs to improve its oversight to ensure that the costs are reasonable and necessary because Moving to Work agencies have a greater risk for problems. If HUD required Moving to Work agencies to provide a breakdown of anticipated and actual costs for legal services in its annual plans and reports, it could better provide transparency over legal costs.

Recommendations

We recommend that HUD's Deputy Assistant Secretary for Public Housing Investments

- 1A. Require Moving to Work housing agencies to include a breakdown of their anticipated and actual costs for legal services in their annual plans and reports.

Scope and Methodology

We conducted the audit from October 2012 through July 2016 at our office located in Philadelphia, PA. The audit covered the period October 2007 through March 2016.

To accomplish our objective, we reviewed

- Relevant background information, including prior HUD OIG audit reports, U.S. Government Accountability Office reports, and congressional inquiries;
- Applicable HUD rules, regulations, handbooks, notices, and guidance;
- HUD's organizational chart and employee listing related to the program;
- Public housing agencies' annual contributions contracts; and
- Moving to Work agreements, annual plans, and reports.

We interviewed headquarters and field office staff of HUD's Office of Public and Indian Housing, the Real Estate Assessment Center, the Office of Public Housing Investments, and the Regional General Counsel.

We nonstatistically selected as our sample five housing agencies within Region 3: the Housing Authority of Baltimore City, the District of Columbia Housing Authority, the Harrisburg Housing Authority, the Philadelphia Housing Authority, and the Housing Authority of the City of Pittsburgh. We selected these agencies due to our experience with them regarding their payments for legal costs. Although this approach did not allow us to make a projection to the population, it was sufficient to meet the audit objective.

We obtained nationwide data from HUD's Financial Assessment Subsystem Financial Data Schedules for legal costs. Public housing agencies are required to submit their fiscal year end financial information to HUD through this system. The line for reporting legal costs represents legal fees or services incurred on behalf of the agency, projects and programs related to the agency, and project and program operations. The reported legal costs may include costs for in-house counsel and outside legal services as well as services provided by other legal services providers, such as transcription services, court stenography services, etc. We also obtained the following from the agencies in our sample:

- Copy of payments register(s) showing the amounts remitted to vendor payees;
- List of law firms, consultants, nonprofit organizations, and subcontractors with which the agencies contracted and the amount paid;
- List of legal costs incurred;
- Contracts register, listing the vendors with which the agencies had contracts during the audit period;
- List of legal settlements as a result of litigation brought against the agencies; and
- Copies of audited financial statements and independent public accountant engagement

letters for each fiscal year within the audit period.

In addition, we conducted external audits at three Moving to Work housing agencies (the Chicago Housing Authority, the Housing Authority of the City of Pittsburgh, and the District of Columbia Housing Authority) to determine whether the payments they made to outside legal services complied with applicable requirements. While performing the external audits, we used statistical sampling procedures to estimate the potentially unsupported payments related to the universe of payments based on issues identified.

We relied on the information in HUD's automated financial data schedules for fiscal years 2010 through 2015. The risk of inaccurate data was low due to system controls and separation of functions between the data source and the HUD officials responsible for maintaining the system. We performed minimal testing by comparing the system data to underlying audited financial statements of our sample of agencies. Our limited testing indicated no material errors or omissions. We believe the data were sufficiently reliable to meet our audit objective.

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.

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 objective:

- Policies and procedures – Controls that HUD implemented to ensure that legal costs incurred by Moving to Work housing agencies were reasonable and necessary.

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:

- HUD lacked controls to ensure that legal costs incurred by Moving to Work housing agencies were reasonable and necessary.

Appendixes

Appendix A

Auditee Comments and OIG's Evaluation

Ref to OIG Evaluation

Auditee Comments

We provided HUD a copy of the draft report for review. We had an exit conference with HUD's Deputy Assistant Secretary for Public Housing Investments and staff and discussed the audit's results and recommendation. HUD provided oral comments during the exit conference. HUD chose not to provide written comments for this audit report. HUD agreed with the paraphrased oral comments provided below.

- Comment 1 HUD's position was that it was not unexpected for legal costs at Moving to Work agencies to be higher than non-Moving to Work agencies. Although the Moving to Work program did not provide any flexibility related to legal costs specifically, the Moving to Work agencies have the flexibility to create innovative strategies, such as affordable housing development and sponsor-based housing, as part of their program, which may have necessitated additional legal costs. The agencies are required to serve substantially the same number of families, a comparable mix of families, and maintain housing quality, making a large scale shift of housing dollars to legal services difficult. HUD's position was that the draft report presented an incomplete picture of the Moving to Work program relative to non-Moving to Work agencies. Moving to Work agencies account for 12 percent of the overall public housing and housing choice voucher portfolio. HUD stated that among housing agencies with the highest legal costs, there was a range of both Moving to Work and non-Moving to Work agencies across a variety of sizes, with some large agencies outspending some agencies that are extra-large. HUD stated that this raised the possibility that local factors like the cost of legal services and different State and local regulations, in addition to the differences in housing programs, contributed to differences in total spending on legal services. For these reasons, HUD believed that Moving to Work housing agencies should not be subjected to additional administrative burden than non-Moving to Work housing agencies as it relates to reporting legal costs.
- Comment 2
- Comment 3
- Comment 4

OIG Evaluation of Auditee Comments

- Comment 1 HUD stated that although the Moving to Work program did not provide any flexibility related to legal costs specifically, the agencies have the flexibility to create innovative strategies, such as affordable housing development and sponsor-based housing, as part of their program, which may have necessitated additional legal costs. We agree. Further, as stated in the report, Moving to Work agencies have a greater risk for problems because Congress exempted them from much of the Housing Act of 1937 and associated regulations as outlined in their Moving to Work agreements and they have considerable flexibility in determining how to use Federal funds.
- Comment 2 HUD stated that Moving to Work agencies are required to serve substantially the same number of families, a comparable mix of families, and maintain housing quality, making a large scale shift of housing dollars to legal services difficult. However, as HUD has also indicated, the Moving to Work agencies have the flexibility to create innovative strategies, such as affordable housing development and sponsor-based housing, as part of their program, which may necessitate additional legal costs. Therefore, the amount of legal costs that the agencies incur can increase to meet the perceived need for those services.
- Comment 3 HUD stated that the draft report presented an incomplete picture of the Moving to Work program relative to non-Moving to Work agencies. Specifically, HUD indicated that Moving to Work agencies account for 12 percent of the overall public housing and housing choice voucher portfolio. We agree that Moving to Work agencies account for 12 percent of the total portfolio. However, we disagree that the report presented an incomplete picture of the Moving to Work program relative to non-Moving to Work agencies. As stated in the report, Moving to Work agencies accounted for 22 percent of the total legal costs reported to HUD, yet they represented only about 1.2 percent of the total housing agencies that reported legal costs.
- Comment 4 HUD stated that Moving to Work agencies should not be subjected to additional administrative burden than non-Moving to work agencies as it relates to reporting legal costs. We do not believe that the additional reporting we are recommending will create an administrative burden. Rather, a breakdown of anticipated and actual costs for legal services should be readily available in a well-managed housing agency. In addition, the taxpayer deserves full accounting and transparency over these costs in light of the fact that much of these legal costs should be covered by existing in-house legal staff already employed by housing agencies. As stated in the report, Moving to Work agencies have a greater risk for problems. They were 1.2 percent of all the housing agencies that reported legal costs to HUD and they spent \$131.3 million on legal costs which was 22 percent of the total spending on legal costs by the housing agencies that reported them to

HUD. Their spending per unit on legal costs was significantly more than the average legal cost per unit at comparable non-Moving to Work agencies. In addition, our three external audits have shown that Moving to Work agencies do not always make payments for outside legal services in compliance with applicable requirements. Therefore, requiring Moving to Work agencies to provide a breakdown of anticipated and actual costs for legal services in its annual plans and reports, could better provide transparency over legal costs.

Appendix B

Agencies With the Highest Legal Costs (fiscal years 2010 through 2015)

No.		Housing agency	Housing agency size	Total legal costs paid	Moving to Work housing agency legal costs
1	*	Philadelphia Housing Authority	Extra large	\$29,913,770	\$29,913,770
2		Housing Authority of the City of Los Angeles	Extra large	26,674,734	
3		Newark Housing Authority	Extra large	20,892,652	
4		New York City Housing Authority	Extra large	18,727,412	
5	*	Housing Authority of Baltimore City	Extra large	14,798,023	14,798,023
6	*	District of Columbia Housing Authority	Extra large	12,952,324	12,952,324
7	*	Chicago Housing Authority	Extra large	11,898,863	11,898,863
8		Cuyahoga Metropolitan Housing Authority	Extra large	9,779,115	
9	*	Housing Authority of the City of Pittsburgh	Extra large	8,584,383	8,584,383
10		Jefferson County Housing Authority	Large	8,458,347	
11	*	Atlanta Housing Authority	Extra large	8,096,244	8,096,244
12		Boston Housing Authority	Extra large	7,691,175	
13		Housing Authority of New Orleans	Extra large	7,218,191	
14	*	Housing Authority of the City of New Haven	Large	6,819,951	6,819,951
15	*	San Diego Housing Commission	Extra large	6,509,669	6,509,669
16		Richmond Redevelopment & Housing Authority	Large	6,494,634	
17	*	Oakland Housing Authority	Extra large	5,264,747	5,264,747
18		Housing Authority of the Birmingham District	Extra large	4,782,046	
19		Metropolitan Development & Housing Agency	Extra large	4,527,119	
20		Puerto Rico Public Housing Administration	Extra large	4,480,043	
			Totals	224,563,442	104,837,974

* Identifies the nine agencies participating in the Moving to Work program