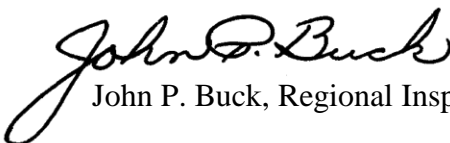




Issue Date July 10, 2009

Audit Report Number 2009-PH-1009

TO: William D. Tamburrino, Director, Baltimore Public Housing Program Hub,
3BPH

FROM:  John P. Buck, Regional Inspector General for Audit, Philadelphia Region, 3AGA

SUBJECT: The Richmond Redevelopment and Housing Authority, Richmond, Virginia, Did Not Adequately Administer Its Housing Assistance Payments for Its Section 8 Housing Choice Voucher Program

HIGHLIGHTS

What We Audited and Why

We audited the Richmond Redevelopment and Housing Authority's (Authority) administration of its housing assistance payments for its Section 8 Housing Choice Voucher program as part of our fiscal year 2009 audit plan. This is the last of three reports to be issued on the Authority's program. The audit objective addressed in this report was to determine whether the Authority adequately maintained documentation to support housing assistance payments and accurately calculated them.

What We Found

The Authority did not properly maintain documentation to support housing assistance payments and did not always accurately calculate housing assistance payments for its Section 8 Housing Choice Voucher program. We identified deficiencies in 29 of the 31 files reviewed. The Authority did not maintain complete documents required by the U.S. Department of Housing and Urban Development (HUD) and its own administrative plan, resulting in unsupported

housing assistance payments of \$70,248. It also inaccurately calculated housing assistance payments, resulting in \$18,559 in overpayments and \$5,452 in underpayments.

What We Recommend

We recommend that the Director of HUD's Office of Public Housing, Baltimore hub, require the Authority to correct the errors in the tenant files identified by the audit, provide documentation to support housing assistance payments totaling \$70,248 or reimburse its program for the payments that it cannot support, reimburse its leased housing program \$18,559 for the housing assistance and utility allowance overpayments, and reimburse applicable tenants \$5,452 for the housing assistance and utility allowance underpayments.

For each recommendation without a management decision, please respond and provide status reports in accordance with HUD Handbook 2000.06, REV-3. Please furnish us copies of any correspondence or directives issued because of the audit.

Auditee's Response

We discussed the audit results with the Authority throughout the audit and at an exit conference on June 19, 2009. The Authority provided written comments to the report on June 29, 2009. The Authority generally agreed with the report. The complete text of the Authority's response, along with our evaluation of that response, can be found in appendix B of this report.

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BACKGROUND AND OBJECTIVE

The Richmond Redevelopment and Housing Authority (Authority) was established in 1940 to provide and preserve quality affordable housing and promote self-sufficiency, homeownership, and independence for all housing residents. A seven-member board of commissioners governs the Authority. The Authority's current chief executive officer is Anthony Scott. Its main administrative office is located at 901 Chamberlayne Parkway in Richmond, Virginia.

Under the Section 8 Housing Choice Voucher program, the Authority makes rental assistance payments to landlords on behalf of eligible low-income families. The U.S. Department of Housing and Urban Development (HUD) compensates the Authority for the cost of administering the program through administrative fees.

HUD authorized the Authority to provide leased housing assistance payments for 3,191 eligible households. HUD authorized the Authority the following financial assistance for housing choice vouchers:

<u>Authority fiscal year</u>	<u>Annual budget authority</u>	<u>Amount disbursed</u>
2007	\$18,991,134	\$18,991,134
2008	\$16,637,641	\$16,637,641
Total	\$35,628,775	\$35,628,775

The audit objective was to determine whether the Authority properly maintained documentation to support housing assistance payments and accurately calculated them.

RESULTS OF AUDIT

Finding: The Authority Did Not Adequately Administer Its Section 8 Housing Assistance Payments in Accordance with HUD Requirements

The Authority did not properly maintain documentation to support housing assistance payments and did not always accurately calculate housing assistance payments in compliance with HUD requirements. This condition occurred because the Authority experienced high staff turnover and did not perform required quality control reviews to ensure that it followed HUD requirements. As a result, it was unable to support \$70,248 in housing assistance payments and improperly overpaid \$18,559 and underpaid \$5,452 in housing assistance and utility allowances.

The Authority Lacked Proper Documentation in Its Tenant Files and \$70,248 in Payments Were Unsupported

The Authority lacked proper documentation to support housing assistance payments totaling \$70,248 for the period September 2006 through August 2008. Our review of 31 tenant files showed that 29 files had at least one of the following deficiencies:

- 15 files did not contain evidence that recertifications were completed on time;
- Five files did not contain evidence of proper selection from the waiting list;
- Four files did not have proper income verification;
- Three files did not have a completed citizenship declaration form (HUD Form 214) for the occupants;
- Three files did not have an Authorization for the Release of Information/Privacy Act Notice (HUD Form 9886);
- Three files did not have evidence of a rent reasonableness review;
- Two files did not have a completed request for tenancy approval;
- Two files did not contain documentation to verify the name, sex, date of birth, disability, and relationship to the head of household;

- One file did not contain a zero-income certification;
- One file did not contain a lead-based paint certification;
- One file was not provided for review; and
- One file did not contain Social Security documentation.

The files reviewed did not include complete documentation required by HUD and were not consistent with HUD requirements and the Authority's administrative plan. Although the majority of the deficiencies were in essence documentation issues, there were instances in which the lack of documentation was material and resulted in the Authority's making unsupported housing assistance payments of \$70,248. We conservatively determined that the Authority made unsupported payments of

- \$26,840 for three files for which a rent reasonableness review was not performed,
- \$22,523 for five files for which an annual recertification was not performed,
- \$11,000 for one file that the Authority did not provide to us, and
- \$9,885 for one file for which the Authority did not obtain the Social Security documentation.

Appendix C of this report shows the detailed results of our tenant file reviews.

The Authority Incorrectly Calculated Housing Assistance Payments

The Authority incorrectly calculated housing assistance, resulting in overpayments of \$18,559 and underpayments of \$5,452 for the period September 2006 through August 2008. To determine whether the Authority correctly calculated the housing assistance, we reviewed 73 annual reexaminations from 31 tenant files. The Authority incorrectly calculated housing assistance payments in 19 of the 31 files reviewed. The Authority made these errors because it did not

- Properly calculate income, payment standards, and deductions (11 files);
- Properly calculate the utility allowance for one or more certifications (five files); and
- Properly calculate deductions from the annual income (three files).

Appendix D of this report shows the housing assistance and utility allowance payment errors that resulted from the Authority's incorrect calculations.

The Authority Experienced High Staff Turnover and Lacked Adequate Procedures and Controls

The Authority's high turnover of staff and lack of quality control procedures contributed significantly to the errors found in nearly every file.

The Authority Experienced High Staff Turnover

The Authority experienced a significant turnover of personnel from September 2006 to March 2009. Specifically, the Authority lost 11 employees including nine housing specialists and two housing supervisors. Thus, reexaminations were not completed annually as required by HUD and the Authority's administrative plan. The Authority has taken action to help alleviate this problem by hiring a contractor to assist it in performing the outstanding reexaminations.

The Authority Did Not Perform Required Quality Control Reviews of Its Staff or Contractor

The Authority did not perform quality control reviews as required by HUD and its administrative plan. Its administrative plan states that an Authority supervisor or a qualified person other than the person who performed the work will perform supervisory quality control reviews. For fiscal year 2008, the Authority completed only 15 of 36 required quality control reviews. Further, the administrative plan states that before initial certification and at the completion of all reexaminations, the Authority should perform quality control file reviews of 50 percent of all files to detect program abuse and fraud. The program manager stated that the reviews had not been performed because she did not have enough staff and the Authority was concentrating on completing the reexaminations.

Conclusion

The Authority did not adequately administer its leased housing assistance program. As a result, it disbursed \$70,248 in housing assistance payments without proper documentation and incorrectly calculated housing assistance payments, resulting in \$18,559 in overpayments and \$5,452 in underpayments. The Authority needs to implement adequate controls and procedures to improve its administration of the program and ensure that it complies with HUD requirements and its administrative plan.

Recommendations

We recommend that the Director of HUD's Office of Public Housing, Baltimore hub, require the Authority to

- 1A. Correct the errors in the tenant files identified by the audit.
- 1B. Provide documentation to support housing assistance payments totaling \$70,248 or reimburse its program from nonfederal funds for the payments it cannot support.
- 1C. Reimburse its program \$18,559 from nonfederal funds for the overpayment of housing assistance and utility allowances.
- 1D. Reimburse the applicable tenants \$5,452 for the underpayment of housing assistance and utility allowances.
- 1E. Perform and document quality control reviews as required by its administrative plan.
- 1F. Develop and implement procedures to ensure that housing assistance payments are correctly calculated and supported with the required documentation.

SCOPE AND METHODOLOGY

To accomplish our objective, we reviewed

- Applicable laws; regulations; the Authority's administrative plan, effective July 1, 2005; HUD's program requirements at 24 CFR [*Code of Federal Regulations*] Parts 5, 35, and 982; HUD's Public and Indian Housing Notices 2004-01 and 2004-18; and HUD's Housing Choice Voucher Guidebook 7420.10G.
- The Authority's accounting records, annual audited financial statements for 2005 through 2007, tenant files, computerized databases including housing assistance payment register and HUD-50058 (Family Report) data, policies and procedures, board meeting minutes from September 2005 to May 2007, organizational chart, and program annual contributions contract.
- HUD's monitoring reports for the Authority.

We also interviewed the Authority's employees and HUD staff.

To achieve our audit objective, we relied in part on computer-processed data in the Authority's database. Although we did not perform a detailed assessment of the reliability of the data, we did perform a minimal level of testing and found the data to be adequate for our purposes.

We statistically selected 82 of the tenants who received housing assistance payments during our audit period using a variable statistical sampling method developed by our computer audit specialist. The sampling criteria used a variable sampling methodology with a 90 percent confidence level and 10 percent precision. Our universe included 2,840 families that received more than \$29 million in housing assistance payments. We only reviewed 31 of the 82 tenants because of time constraints and the recurring errors found in 29 of the 31 files reviewed.

We performed our on-site audit work from October 2008 through April 2009 at the Authority's Section 8 office located at 918 Chamberlayne Parkway, Richmond, Virginia. The audit covered the period September 2006 through August 2008 but was expanded when necessary to include other periods.

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 an integral component of an organization's management that provides reasonable assurance that the following controls are achieved:

- Program operations,
- Relevance and reliability of information,
- Compliance with applicable laws and regulations, and
- Safeguarding of assets and resources.

Internal controls relate to management's plans, methods, and procedures used to meet its mission, goals, and objectives. They 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:

- Program operations – Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Validity and reliability of data – 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 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 significant weakness exists if management controls do not provide reasonable assurance that the process for planning, organizing, directing, and controlling program operations will meet the organization's objectives.

Significant Weakness

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

- The Authority did not establish and implement adequate controls to ensure that housing assistance payments were accurate and properly supported.

APPENDIXES

Appendix A

SCHEDULE OF QUESTIONED COSTS AND FUNDS TO BE PUT TO BETTER USE

Recommendation number	Ineligible 1/	Unsupported 2/	Funds to be put to better use 3/
1B		\$70,248	
1C	\$18,559		
1D			\$5,452

- 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.
- 3/ Recommendations that funds be put to better use are estimates of amounts that could be used more efficiently if an Office of Inspector General (OIG) recommendation is implemented. These amounts include reductions in outlays, deobligation of funds, withdrawal of interest, costs not incurred by implementing recommended improvements, avoidance of unnecessary expenditures noted in preaward reviews, and any other savings that are specifically identified. The funds to be put to better use in this report represent funds that tenants overpaid due to the Authority's calculation errors.

Appendix B

AUDITEE COMMENTS AND OIG'S EVALUATION

Ref to OIG Evaluation

Auditee Comments

Board of Commissioners
Elliott M. Harrigan, Chairman

Guenet M. M. Beshah
Cindy A. Mims
Marilyn B. Olds
J. Russell Parker, III
James A. Sties



June 29, 2009

Chief Executive Officer
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Philadelphia Region, 3AGA
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Philadelphia, PA 19107-3380

RE: OIG Audit of the Administration of the Housing Choice Voucher Program

Dear Mr. Buck:

Thank you for the opportunity to review the draft findings outline associated with the HUD Office of Inspector General (OIG) recent audit of the Richmond Redevelopment and Housing Authority's (RRHA) Housing Choice Voucher (HCV) program participant files. We appreciate the fact that the list of questioned files has been reduced as a result of our discussions to date. RRHA is committed to addressing all of the issues that emerge from the audit, including making any required file corrections and reinforcing our staff training and quality control initiatives to reduce the level of errors associated with our HCV transactions.

Enclosed is RRHA's response to the draft audit report regarding RRHA's administration of the HCV Program. Also attached is the supporting documentation and additional information regarding individual cases.

Should you have any questions, please feel free to contact John Hill, Senior Vice President of Property Management at (804) 780-4273.

Sincerely,

A handwritten signature in black ink, appearing to read "Anthony Scott", is written over a printed name and title.

Anthony Scott
Chief Executive Officer

Enclosures

**Richmond Redevelopment and Housing Authority
Comments on Draft Report from the U.S. Department of Housing and Urban
Development Office of Inspector General for Audit**

Comment 1

On June 15, 2009, the Richmond Redevelopment and Housing Authority (RRHA) received the draft report of the compliance audit, which was subsequently discussed during an exit interview on June 22, 2009. The following are RRHA's comments with regard to the draft report.

During the audit period of September 2006 through August 2008 RRHA was assisting approximately 2500 families through its Section 8 Housing Choice Voucher Program. The compliance audit resulted in one finding: The Authority Did Not Adequately Administer Its Section 8 Housing Assistance Payments in Accordance with HUD requirements.

As noted during the exit interview, RRHA did make some errors in these areas and has already taken steps to address these errors. However, there are issues cited in the draft report that RRHA disagrees with and we are providing further discussion and documentation regarding specific cases the OIG has cited in its report. In many cases, additional information is being provided to demonstrate that RRHA acted properly and can substantiate the correct HAP to the owner. In cases where adjustments to the account were made, copies of the accounting records are being provided.

Conclusion:

RRHA believes that many of the program issues stem from the high staff turnover in the program, as the OIG has cited in its report. As such, the Authority is taking steps to hire a strong leader for the HCV Program Department. The new Director will be charged with creating a work environment that develops its employees and encourages them to consider a long career at RRHA. Additionally, the Director will use a performance based management system to ensure that staff are held accountable for specific benchmarks, including completing annual reexaminations timely and accurately.

In reshaping the Department, RRHA has decreased the span of control of its first line supervisors and reorganized the work by function. These steps are designed to assist in ensuring that regular Quality Control Reviews are conducted on a monthly basis by the supervisors of each area and the HCV the Quality Assurance Administrator. In addition, the recently hired Quality Control Coordinator for the Affordable Housing Division will be conducting and documenting audits of the work of the HCV Program Department. All of these reviews will be properly documented.

RRHA has provided extensive training to its staff over the last two years. In addition to mandatory formal training classes through Nan McKay, staff members have participated in targeted internal training sessions designed to address issues identified in quality control reviews. Sessions have focused on such topics as:

- Understanding EIV and other automated verification systems
- Techniques for processing zero income families
- Unusual income and rent calculations
- Understanding SEMAP
- Go Section 8 Training for Rent Reasonableness
- Visual Homes Software Training on Portability

Finally, it is important to note that RRHA has completed 100 percent of its annual reexaminations for the HCV Program on time this fiscal year. This demonstrates the commitment at all levels of the organization to operating an exemplary HCV program and on that is fully compliant. RRHA recognizes that completing the reexaminations timely eliminates many of the types of issues cited in the OIG draft report and the Authority will continue to monitor this area regularly and closely.

**RICHMOND REDEVELOPMENT AND HOUSING AUTHORITY
COMMENTS ON INDIVIDUAL FILES**

#5 [REDACTED]

HUD OIG Comment: Overpayment of HAP \$592

RRHA Comment: This participant was terminated effective 12/31/2006 and RRHA requested repayment of the HAP in the amount of \$444 from landlord Audubon Village. This is the total of \$37.00 per month for twelve months. The agency is unsure of how OIG calculated their amount of \$592. Documentation is contained as **Attachment 1**.

Comment 2

#17 [REDACTED]

OIG Comments:

Recertification for 01/01/07:

The RRHA did not perform a recertification for 2007. Additionally, based on the RRHA's accounting records the HAP changed from \$515 to \$348 on June 2007, but a HUD 50058 was not available to support the change. The HUD OIG believes that HAP, totaling, \$5,011, made on behalf of [REDACTED] from January 2007 to December 2007 will be considered unsupported.

Recertification for 01/01/2008:

Recertification for 01/01/2008 was accurately calculated according to the HUD 50058 and income information, but the recertification was actually conducted in August 2008 and the HAP on the HUD 50058 did not match the RRHA accounting records. Accounting records say HAP was \$348 per month, the RRHA HUD 50058 and the HUD OIG calculation indicated the HAP should be \$815. However, since the recertification was not conducted until August 2008, the HUD OIG considers the \$3,132 in HAP paid on behalf of [REDACTED] from January 2008 to August 2008 unsupported.

Comment 3

RRHA Comments: The Authority has attached documentation to support the social security calculations and that a re-examination was completed for the year 2007. RRHA agrees that the recertification of 1/1/2008 was not completed timely. However, appropriate adjustments have been made, as documented by the RRHA accounting records contained in **Attachment 2**.

Comment 4

#14 [REDACTED]

HUD OIG Comments:

09/01/2006 Recertification and the 06/15/2007 Recertification:

The RRHA did not have adequate documentation in the file to support Child Support this resulted in a \$330 underpayment.

05/01/2008 Recertification and the 07/01/2008 Recertification:

The RRHA overestimated the Child Support Income by \$1,413, the HUD OIG calculated Child Support to be \$1,383 based on actual payments received. The RRHA estimated it to be \$2,796. This resulted in and overpayment of HAP of \$915.

Based on the RRHA Accounting Records and the HUD OIG calculations, there was an overall overpayment of HAP of \$585 from the period September 2006 to August 2008.

The HAP for the prior certifications is unsupported because of the missing rent reasonableness. The amount unsupported is \$14,688(\$16,740-\$1,358(HAP for July and August 2008)-\$585(overpayment of HAP)).

RRHA Comments:

24 CFR 5.609(7) requires that annual income include "Periodic and determinable allowances, such as alimony and child support payments..." To project the anticipated child support payments for the next 12 months, RRHA obtains verification of past child support payments from the Virginia Department of Child Support Agency. A review of the previous six months of payments is conducted and is analyzed to project the anticipated payments for the following year. Of course, payments often do not ultimately track what has been projected. For this case, this procedure was followed and child support was accurately annualized using \$53.77 weekly, totaling \$2796 annually. **(Attachment 3)**. It appears that the OIG did not annualize the child support payments for the projection. Instead they calculated actual payments received.

#16 [REDACTED]

HUD OIG Comments:

[REDACTED] was to receive 18 weeks of unemployment benefits. The Authority annualized the benefits. The Authority calculated the HAP to be \$697. HUDOIG calculated the HAP to be \$816. As a result, the Authority underpaid the HAP \$119 per month (July - August 2008) or \$238. The Authority also paid \$627 instead of the \$697 in June 2008. This resulted in an underpayment of \$189 (\$816-\$627=\$189) for June. Total underpayment was \$427 (\$238+\$189=\$427). The Authority also calculated the UAP payment as \$0. The HUDOIG calculated the UAP

Comment 5

as \$66. The Authority underpaid UAP \$198 (3 months). [REDACTED] was admitted to the RRHA housing choice voucher program on 6/4/08.

RRHA Comments:

Although the participant was due to receive 18 weeks of unemployment benefits, RRHA correctly annualized the benefits. Congress has frequently extended unemployment benefits coverage and annualizing ensures that RRHA does not underestimate the income of the family if the benefits are extended beyond 18 weeks. If the benefits ended at 18 weeks, the family is entitled to report the change and have the participant portion of the rent decreased. Therefore, unemployment benefits were accurately calculated and annualized and the HAP was correctly calculated at \$697. (Attachment 4)

#29 [REDACTED]

HUD OIG Comments: RRHA officials overestimated earned income resulting in \$223 underpayment of HAP for two months (July and August 2008), or \$446 (\$223 times two months equals \$446). The underpayment is based on the RRHA HUD 50058 not on their accounting records which identify the same calculation as HUD-OIG. However, based upon their accounting records, there is no underpayment. Thus, no exceptions noted.

RRHA Comments:

- Based on the EIV information, it was determined that there was wage income that the participant did not report. On 8/4/2008 a letter was sent to the participant requesting that he provide the last several paystubs for the employment income. The participant provided 3 paystubs, each covering a one week period. The amounts on the paystubs were averaged and multiplied times 52 weeks to annualize the wage income. As a result of including this unreported income, the Family Rent to Owner increased from \$79 to \$302. This is the correct process for verifying and annualizing income and thus the earned income (which was not reported by the participant) was not overestimated. (See Attachment 5)
- Following completion of the reexamination, the participant met with RRHA and reported that he worked seasonally. RRHA obtained verification of the seasonal nature of the employment and reduced the rent.

Comment 6

OIG Evaluation of Auditee Comments

- Comment 1** We reviewed the additional documentation the Authority provided after the exit conference and made revisions to the audit report as appropriate.
- Comment 2** Based on an updated housing assistance payment register and other documentation the Authority provided after the exit conference, we updated the report to show the unsupported amount as \$444.
- Comment 3** The documentation provided does show that the recertifications were performed; however the documentation provided does not provide evidence indicating that the tenant was properly selected from the waiting lists, nor verify the Social Security numbers for the household. Code of Federal Regulations 982.204 states that tenants must be selected from the waiting list and Code of Federal Regulations 982.551 also states that tenants must provide documentation to verify Social Security numbers.
- Comment 4** For recertifications 2006 through 2008, the child support income was not always annualized as suggested by the Authority. Thus, the income used in determining the housing assistance payments was incorrect which resulted in an overstatement of housing assistance payments. Furthermore, the documentation provided did not provide evidence supporting that a rent reasonableness review was performed as required.
- Comment 5** According to Code of Federal Regulations 982, annual income is all amounts anticipated to be received during a 12-month period. The documentation provided by the Authority indicates the tenant would be receiving unemployment for a maximum benefit period of 18 weeks. Thus, the Authority should not have annualized the income.
- Comment 6** We did not take exception with the housing assistance payments due to errors. However, the tenant file reviewed did not provide evidence of a rent reasonableness review. The additional documentation provided by the Authority does not provide evidence to support that a rent reasonableness review was performed as required by HUD regulations.

Appendix C

RESULTS OF TENANT FILE REVIEWS

Tenant	Authority did not provide file	Recertification not completed on time	Recertification not performed	Lead-based paint certificate not present	Incorrect housing assistance payments	No evidence of proper selection from the waiting list	Missing rent reasonableness review	Improper income verification	Missing Authorization for Release of Information/Privacy Act Notice - HUD 9886	Missing citizenship declaration - Form 214	Missing Social Security documentation	Missing documentation (birth certificate) to verify the name, sex, date of birth, disability, and relationship to the head of household	Missing request for Tenancy Approval - HUD 52517	Missing zero-income certification	Unsupported housing assistance
1										X					
2		X			X										
3															
4		X			X	X							X		
5			X												\$444
6															
7		X			X			X							
8		X			X				X						
9		X			X			X							
10		X					X								\$3,875
11					X							X			
12		X		X											
13		X			X										
14					X	X	X						X		\$12,867
15		X			X										
16					X										
17		X				X					X				\$9,885
18					X			X							
19			X		X				X			X			\$5,707
20			X		X	X									\$9,354
21	X														\$11,000
22		X			X	X									
23			X												\$1,896
24		X			X					X					
25			X												\$5,122
26		X			X			X							
27		X			X				X						
28					X										
29							X								\$10,098
30														X	
31		X			X					X					
Totals	1	14	5	1	19	5	3	4	3	3	1	2	2	1	\$70,248

Appendix D

HOUSING ASSISTANCE PAYMENT ERRORS

Tenant	Housing assistance underpayments	Housing assistance overpayments	Utility allowance underpayments	Utility allowance overpayments	Total underpayments	Total overpayments
2		\$365				\$365
4		\$309				\$309
7	\$172				\$172	
8	\$550				\$550	
9		\$201				\$201
11		\$373				\$373
13		\$2,686				\$2,686
14		\$725				\$725
15	\$1,852				\$1,852	
16	\$427		\$198		\$625	
18		\$5,718				\$5,718
19		\$305				\$305
20		\$4,632				\$4,632
22		\$132				\$132
24	\$81				\$81	
26		\$639	\$1,776	\$460	\$1,776	\$1,099
27	\$396				\$396	
28		\$726				\$726
31		\$1,288				\$1,288
Totals	\$3,478	\$18,099	\$1,974	\$460	\$5,452	\$18,559*

* To avoid double counting, we did not report questioned costs as both ineligible payments and unsupported costs.