

**List of Open Recommendations to Present**

<b>Recommendation Nurr</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
1995-NY-1001-001-B	1/24/1995	We recommend that you make a determination on collectability of past due excess income liability and require the mortgagor to start correctly completing monthly excess income report.	\$2,200,290
2000-AT-1003-003-C	3/6/2000	Require that the PHA reimburse \$2,568,000, less any restitution, for the fictitious training invoices.	\$1,114,897
2001-AT-1001-001-A	10/20/2000	Obtain additional supporting documentation or recover from city \$795,178 paid for police protection, recreation and code enforcement activities.	\$573,658
2001-FW-1003-001-C	12/18/2000	Require the authority to repay the Low Rent Program \$58,799 from nonfederal funds for the ineligible transfers that have not been reimbursed by Section 8 Program.	\$58,799
2000-NY-1003-004-C	12/30/1999	We recommend you instruct the Public Housing Authority to reimburse from nonfederal funds, the amount of unsupported costs determined to be ineligible.	\$31,443
2001-FW-1003-001-D	12/18/2000	Require the Authority to provide support for \$13,082 in unsupported costs charged to Low Rent Program for audit period and any subsequent unsupported costs, etc.	\$13,082

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\$3,992,169

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Recommendation	Report Date	Recommendation Text	Balance Due
2001-PH-1803-001-A	8/31/2001	Take action to refinance mixed financing developments, recover inappropriately expended Annual Contributions Contract funds, sanctions for Annual Contributions Contract violations.	<b>\$320,000</b>
			\$320,000

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2002-AT-1002-001-A	7/3/2002	Require the Authority to seek repayment of the \$728,159 owed from the Tupelo Apartment Homes, L.P.	\$658,159
2002-AT-1002-003-B	7/3/2002	Provide proper support for the \$331,665 of expenditures for the fiscal year 2000 Annual Statement, or reimburse the CGP funds.	\$331,665
2002-AT-1002-003-A	7/3/2002	Provide proper supporting documentation or reimburse the CGP \$293,544 of unsupported expenditures.	\$293,544
2002-PH-1005-001-C	9/30/2002	Support unsupported expenditures of \$60,750 that were drawn down for the grant. For any unsupported expenditures require grantee reimburse HUD.	\$60,750
2002-PH-1005-001-D	9/30/2002	Reimburse HUD for the \$23,422 ineligible expenditures charged to the grant.	\$23,422
2002-AT-1002-005-C	7/3/2002	Remove the refrigerators and ranges from the Ida Street development or require reimbursement from the partnership.	\$15,086
2002-NY-0001-001-B	2/25/2002	If implementation continues we recommend that HUD complete and implement the regulations.	\$0

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\$1,382,626

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2003-CH-1019-001-B	7/25/2003	Establishes a formal repayment agreement with the Housing Authority that will allow the current debt owed to HUD of \$533,432 to be repaid without disrupting the Section 8 Program. The following should be included in the agreement: prior HUD approval of the Housing Authority's proposed budgets; and a requirement that the Housing Authority revise its funding requisitions when leasing levels materially change so that future overpayments will be avoided.	\$507,290
2004-BO-1002-001-A	11/4/2003	Recover from owner \$2,687,822, the difference between \$3,662,822 owed to HUD by owner and \$975,000 proceeds of foreclosure sale.	\$333,581
2004-CH-1001-003-B	11/26/2003	Provides documentation to support that it appropriately made \$324,364 in Housing Assistance Payments. If adequate documentation cannot be provided, then the Authority should reimburse its Section 8 Housing Program from non-Federal funds for the appropriate amount.	\$300,327
2003-CH-1011-001-A	3/24/2003	Ensures that the \$287,224 of housing work cited in this finding is completed correctly using non-federal funds. If the Authority is unable to ensure the work is completed correctly, then the Authority should reimburse its Comprehensive Assistance Improvement Program (now the Capital Fund Program) from non-Federal funds the applicable amount of work not completed correctly or not provided.	\$287,224
2004-CH-1001-002-B	11/26/2003	Reimburses its Section 8 Housing Program \$150,851 from non-Federal funds for the Section 8 administrative fees collected by the Authority (\$14,942) and the Housing Assistance Payments (\$135,909) improperly made for the Section 8 housing units that did not meet HUD's Housing Quality Standards.	\$170,051
2003-CH-1014-002-A	3/28/2003	Provides documentation to support the \$72,329 of unsupported salaries and wages cited in this finding. If documentation cannot be provided, the Authority should reimburse its Public Housing Program the appropriate amount from non-Federal funds.	\$72,329
2003-CH-1019-002-D	7/25/2003	Provides documentation to support the \$43,132 of unsupported payments cited in the Indiana State Board of Accounts audit report. If documentation cannot be provided, then the Authority should reimburse its Section 8 Voucher Program for the amount that cannot be supported from non-Federal funds.	\$43,132

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2003-CH-1019-002-A	7/25/2003	Reimburses its Section 8 Voucher Program \$42,206 from non-Federal funds for the ineligible costs cited in this finding.	\$41,146
2003-CH-1019-002-C	7/25/2003	Reimburses its Section 8 Voucher Program \$40,708 from non-Federal funds for ineligible costs cited in the Indiana State Board of Accounts audit report.	\$40,708
2003-CH-1011-001-B	3/24/2003	Reimburses its Comprehensive Assistance Improvement Program (now the Capital Fund Program) \$36408 from non-federal funds for the inappropriate use.	\$36,408
2003-CH-1019-003-A	7/25/2003	Reimburses its Voucher Program from non-Federal funds \$60,399 for Section 8 subsidy at units it incorrectly certified met Housing Quality Standards.	\$28,248
2003-CH-1014-005-A	3/28/2003	Provides documentation to support the \$33,284 of unsupported payments cited in this finding. If documentation cannot be provided, then the Authority should reimburse its Public Housing Program the amount that cannot be supported from non-Federal funds.	\$27,097
2004-CH-1001-003-D	11/26/2003	Provides documentation to support the annual income used in 26 reexaminations for \$112,753 in Housing Assistance Payments. If adequate documentation cannot be provided, then the Authority should reimburse its Section 8 Housing Program from non-Federal funds for the appropriate amount.	\$11,859
2003-CH-1019-002-B	7/25/2003	Provides documentation to support the \$1,672 of unsupported payments cited in this finding. If documentation cannot be provided, then the Authority should reimburse its Section 8 Voucher Program from non-Federal funds for the amount that cannot be supported.	\$1,672
			\$1,901,072

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2004-AT-1006-001-B	4/22/2004	Require the PRPHA to submit all supporting documentation and determine the accuracy of the \$4,230,646 owed by PBA and its public housing management agents. Any amounts determined ineligible must be reimbursed to the ACC projects, from non-Federal funds.	\$4,230,256
2005-AT-1004-002-E	11/19/2004	Require the Authority to repay its programs \$6,855,271 spent for ineligible procurements. Repayment should be from non-Federal funds and paid in the following amounts and to the following programs: Conventional Public Housing General Fund \$2,818,331, Capital Fund \$3,630,215, HOPE VI \$259,289, Section 8 \$115,128, Drug Elimination \$12,048, Economic Development Support Services \$13,831, and Turnkey III Program \$6,429.	\$3,516,017
2004-AT-1001-001-A	1/15/2004	Require the Authority to collect the \$327,326 due from SCHDC and discontinue advancing funds.	\$199,851
2004-PH-1011-002-B	9/8/2004	Direct the Authority to provide adequate documentation to support \$1,943,993 or reimburse HUD from nonfederal sources.	\$187,743
2005-CH-1003-001-A	11/29/2004	We recommend that HUD's Director of Public Housing Hub, Detroit Field Office, assure the Royal Oak Township Housing Commission: Reimburse its Public Housing Program \$367,516 from non-Federal funds for the improper use of HUD operating subsidy funds cited in this finding.	\$91,879
2005-CH-1003-002-A	11/29/2004	We recommend that HUD's Director of Public Housing Hub, Detroit Field Office, assure the Royal Oak Township Housing Commission: Reimburse its Public Housing Program \$45,220 from non-Federal funds for the operating subsidy that was not used in accordance with HUD's One Strike Policy.	\$45,220
2004-PH-1011-001-B	9/8/2004	Require the Authority to reimburse HUD \$882,916 from nonfederal sources.	\$29,051
2005-CH-1003-002-C	11/29/2004	We recommend that HUD's Director of Public Housing Hub, Detroit Field Office, assure the Royal Oak Township Housing Commission: Reimburse its Public Housing Program \$3,340 from non-Federal funds for thee ineligible travel costs.	\$3,340
			\$8,303,357

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2005-AT-1013-002-A	9/15/2005	Require the Municipality to obtain and submit all supporting documentation and HUD determine the eligibility and propriety of \$1,011,801 in administrative costs the Corporation charged to the Block Grant revolving fund. Any amounts determined ineligible must be reimbursed to the Block Grant program from nonfederal funds.	\$1,011,801
2005-CH-1020-004-A	9/29/2005	We recommend that the director of HUD's Public Housing Hub, Cleveland Field Office, require the Authority to provide support or reimburse its Section 8 program \$812,967 (\$738,708 in housing assistance payments plus \$74,259 in related administrative fees) from nonfederal funds for unsupported housing assistance payments and unearned administrative fees related to the 65 tenants cited in this finding.	\$807,977
2005-CH-1020-003-A	9/29/2005	We recommend that the director of HUD's Public Housing Hub, Cleveland Field Office, require the Authority to reimburse its Section 8 administrative fees \$805,585 from nonfederal funds for inappropriately funding HOPE VI expenses.	\$751,881
2005-AT-1013-003-A	9/15/2005	Require the Municipality to obtain and submit all supporting documentation and HUD determine the eligibility and compliance with national objectives of the \$631,195 the Corporation disbursed for the four loans. Any amounts determined ineligible must be reimbursed to the Block Grant program from nonfederal funds.	\$471,578
2005-CH-1010-001-A	4/8/2005	We recommend that HUD's Director of Public Housing Hub, Chicago Regional Office, assure that the Authority reduces its Low-Rent Performance Funding Operating Subsidy by \$119,376 for the excessive operating subsidy cited in this finding.	\$105,186
			\$3,148,423

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2006-BO-0001-001-C	7/11/2006	For the overpayments of phase-down funding identified in appendix C, recover \$20.6 million in ineligible phase-down funding requests from the public housing agencies for fiscal years 2004 and 2005.	\$8,281,766
2006-BO-1006-001-C	3/28/2006	We recommend that the director of HUD's Boston Multifamily Housing Hub, in conjunction with the HUD Office of Inspector General (OIG), pursue double damages remedies if the owner does not reimburse HUD for the inappropriate disposition of project assets.	\$1,421,859
2006-BO-1004-002-C	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center obtain justification from the owner/management agent supporting the cash disbursements for unsupported costs paid to the owner/management agent of \$1,248,668 or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$1,248,668
2006-BO-1004-002-A	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for cash disbursements of \$1,053,550 in unsupported partnership management fees paid to the owner or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$1,053,550
2006-BO-1006-001-B	3/28/2006	We recommend that the director of HUD's Boston Multifamily Housing Hub assure the owner provides documentation to support the \$992,979 in unsupported payments cited in this audit report. If adequate documentation cannot be provided, the owner should reimburse HUD for the appropriate amount.	\$992,979
2006-BO-1006-001-A	3/28/2006	We recommend that the director of HUD's Boston Multifamily Housing Hub assure the owner reimburses HUD \$865,121 for the inappropriate disposition of project assets.	\$865,121
2006-CH-1018-001-A	9/28/2006	We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to Reimburse its program \$535,903 from nonfederal funds (\$507,860 for the property purchase plus \$28,043 for legal costs) for the improper use of program funds to pay for the property's acquisition costs.	\$535,903



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2006-BO-1004-001-A	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center pursue the recovery of double the amount of \$533,954 in ineligible costs to identities-of-interest from the owner/management agent, as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$533,954
2006-NY-1012-001-B	9/22/2006	We recommend that the director, New Jersey Office of Public Housing, instruct the Authority to recapture or reduce the Section 8 administrative fee reserve account by \$590,042 to comply with the requirements of PIH [Public and Indian Housing] Notice 2005-30.	\$452,366
2006-BO-1004-001-C	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center pursue the recovery of double the amount of \$426,375 in unnecessary costs to identities-of-interest and non- identities-of-interest from the owner/management agent, as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$426,375
2006-BO-1004-001-D	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center pursue the recovery of \$397,895 in ineligible costs to non-identities-of-interest.	\$397,895
2006-NY-1012-001-D	9/22/2006	We recommend that the director, New Jersey Office of Public Housing, instruct the Authority to reimburse the capital fund from the Section 8 program the \$401,046 in excess/ineligible capital fund transfers.	\$334,205
2006-CH-1020-001-A	9/29/2006	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$582,926 (\$547,238 in housing assistance and utility allowance payments and \$35,688 in associated administrative fees) from nonfederal funds for the unsupported payments and associated administrative fees related to the 73 household files cited in this finding.	\$293,425
2006-BO-1004-001-E	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center obtain justification from the owner/management agent supporting the cash disbursements for unsupported costs of \$266,574 to non-identities-of-interest or pursue recovery of this amount.	\$266,574

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2006-CH-1021-002-C	9/30/2006	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 717 (779 minus 62) zero-income households as of September 23, 2005, to determine whether they had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds.	\$254,879
2006-BO-0001-001-B	7/11/2006	Obtain and review support (as identified in recommendation 1D) for \$15.1 million in unsupported phase-down funding in fiscal years 2004 and 2005, determine the correct amount of phase-down funding, and require the public housing agencies to reimburse HUD for any ineligible funding received.	\$250,282
2007-CH-1001-001-A	12/13/2006	We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its public housing operating fund \$181,513 from nonfederal funds for the inappropriate disbursements cited in this finding.	\$181,513
2006-CH-1021-002-D	9/30/2006	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to terminate the program housing assistance to the applicable households that certified they had no income when in fact they had income according to HUD's system.	\$162,854
2006-PH-1013-001-B	9/18/2006	Require the Commonwealth to provide documentation to substantiate the eligibility of \$150,000 provided to Southampton or repay the HOME program from nonfederal funds.	\$125,000
2006-CH-1010-001-A	5/18/2006	We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to provide documentation to support the \$206,224 in unsupported program disbursements cited in this finding or reimburse its program from nonfederal funds for the applicable amount.	\$115,149
2006-BO-1004-002-E	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center pursue recovery of double the amount of \$112,254 in questionable salary payments paid to the assistant administrator as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$112,254

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2006-BO-1004-002-B	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for unsupported accrued payables of \$108,600 payable to the owner or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$108,600
2006-BO-1004-001-F	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center take appropriate action to prevent payments of ineligible and unnecessary cash disbursements after our audit period, including the payment of questionable accrued payables to identities-of-interest of \$95,800. If they have been paid, pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$95,800
2006-BO-1004-001-G	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center take appropriate action to prevent payments of ineligible accrued payables to non-identities-of-interest of \$92,299. If they have been paid, pursue the recovery of this amount.	\$92,299
2006-CH-1020-001-B	9/29/2006	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$80,776 (\$49,034 for the overpayment of housing assistance and utility allowance payments for 34 households and \$31,742 in administrative fees associated with the overpayment and underpayment of housing assistance and utility allowance payments for 48 households) from nonfederal funds.	\$75,817
2006-CH-1021-002-A	9/30/2006	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$62,365 (\$51,244 in housing assistance and \$11,121 in utility allowances) from nonfederal funds for the overpayment of housing assistance and utility allowance payments cited in this finding.	\$62,365
2006-NY-1008-001-C	6/30/2006	We recommend that the director, Office of Public Housing, New York Hub seek repayment of the \$49,483 in ineligible and erroneous housing assistance payments.	\$48,584

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2006-CH-1021-003-A	9/30/2006	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$47,463 (\$43,435 in housing assistance payments plus \$4,028 in related administrative fees) from nonfederal funds for the unsupported housing assistance payments and related administrative fees for the five households cited in this finding.	\$47,463
2006-BO-1004-002-D	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center take appropriate action to prevent unnecessary cash disbursements after our audit period, including the payment of questionable accrued payables to the management agent of \$40,077. If they have been paid, pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$40,077
2006-CH-1016-001-A	9/26/2006	We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its program 236,157 (\$31,802 in imputed interest, \$28,802 in forgiven interest, \$111,073 for the land purchase, \$42,322 in cash, and \$22,158 in improper expenses) from nonfederal funds for the inappropriate use of its sales proceeds for the Corporation.	\$27,726
2006-NY-1010-002-B	9/20/2006	We recommend that the director, New Jersey Office of Public Housing, require the Authority to provide additional documentation for the \$23,592 in unsupported costs related to managerial services and legal and auditing costs so that HUD can determine the eligibility of these items. Any amounts determined to be ineligible should be repaid.	\$23,592
2006-BO-1004-001-B	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for the cash disbursements for unsupported costs of \$21,871 costs to identities-of-interest or pursue the recovery of double this amount as stipulated in 12 U.S.C. [United States Code] Sec. 1715z-4a.	\$21,871
2007-CH-1001-002-A	12/13/2006	We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its Coordinators funds \$18,757 from nonfederal funds for the inappropriate payment of salary and benefits cited in this finding.	\$18,757

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<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2007-CH-1001-002-B	12/13/2006	We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support the use of \$25,033 in salary and benefits expenses for its former counselor was eligible or reimburse its Coordinators funds from nonfederal funds as appropriate.	\$4,963
2006-BO-1004-001-H	3/3/2006	We recommend that the director, Rhode Island Multifamily Program Center obtain adequate documentation from the owner/management agent for the \$4,388 in unsupported accrued payables or pursue recovery of this amount.	\$4,388
2006-CH-1021-001-A	9/30/2006	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$27,729 (\$27,201 in housing assistance and \$528 in utility allowances) from nonfederal funds for the overpayment of housing assistance and utility allowance payments cited in this finding.	\$219

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\$18,979,092

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2007-CH-1011-001-A	7/23/2007	We recommend that the director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program administrative fee reserve \$1,636,075 from the appropriate funds for the excessive administrative expenses cited in this finding.	\$1,636,075
2007-CH-1005-001-A	3/23/2007	We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support that the \$913,365 in refunding savings cited in this finding was used to provide affordable, decent, safe, and sanitary housing to very low-income households or reimburse from nonfederal funds its refunding savings account(s), as appropriate, to be able to trace its use of the savings.	\$913,365
2007-NY-1011-001-A	8/17/2007	We recommend that the director of HUD's Office of Public Housing instruct the Authority to reimburse the capital fund program \$818,536 related to the administrative and management improvement costs that exceeded HUD limitations.	\$818,536
2007-NY-1011-001-C	8/17/2007	We recommend that the director of HUD's Office of Public Housing instruct the Authority to reduce the Authority's future capital funds by \$632,039 related to the fiscal years 2003 and 2004 capital funds transferred to the low-rent public housing program.	\$505,631
2007-AT-1010-001-B	8/14/2007	Reimburse from nonproject sources \$656,536 for salary and benefits that represented Foundation costs. The repayments should be deposited to the residual receipt account for each affected project.	\$462,199
2007-NY-1006-001-A	5/24/2007	We recommend that the director of HUD's Office of Public Housing instruct the Authority to reimburse HUD for the excessive administrative fee charge of \$692,990 in capital funds in accordance with the procedures described in 24 CFR 905.120.	\$415,796
2007-PH-1013-001-B	9/27/2007	Repay its low-rent public housing program \$834,969 from nonfederal funds for the ineligible disbursements related to the credit union.	\$334,969
2007-AT-1010-001-C	8/14/2007	Reimburse from nonproject sources \$458,101 that the Foundation paid itself for excessive janitorial costs. The repayments should be deposited to the residual receipt account for each affected project.	\$238,685

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2007-CH-1010-002-C	7/20/2007	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$140,521 (\$126,224 in housing assistance and utility allowance payments plus \$14,297 in related administrative fees) from nonfederal funds for the unsupported payments and associated administrative fees related to the 20 households cited in this finding.	\$140,521
2008-CH-1001-001-D	11/19/2007	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its Public Housing program \$337,870 from nonfederal funds for the rental income received by its nonprofit from the Turnkey III properties.	\$135,145
2007-KC-1004-002-A	1/12/2007	Repay from nonfederal sources, the \$147,934 improperly spent for employee leave.	\$124,339
2007-AT-1010-002-A	8/14/2007	Reimburse current tenants for any portion of the \$93,677 they paid for prohibited parking fees. Parking fees collected from tenants who have moved and for whom it is not feasible to locate them to make the payments should be deposited to the projects' residual receipt accounts.	\$93,677
2007-NY-1003-001-F	3/12/2007	We also recommend that the director, Buffalo Office of Multifamily Housing, determine the disposition of the escrowed funds and bonds (consisting of \$50,000 in cash, a \$25,000 bond and \$10,062 in accrued bond interest) set aside for the developer-related lawsuit. After determining the proper disposition of these funds HUD should determine whether to remove the funds from the project's books and records. This would allow \$85,062 in encumbered funds to be available for paying operating expenses.	\$85,062
2007-CH-1002-002-A	1/25/2007	We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its program \$166,782 from nonfederal funds for the unsupported operating subsidies related to the 51 household files cited in this finding.	\$80,637

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2007-CH-1014-001-B	9/24/2007	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$54,024 from nonfederal funds (\$47,295 for housing assistance payments and \$6,729 in associated administrative fees) for the 28 units that materially failed to meet HUD's housing quality standards.	\$50,874
2007-CH-1010-002-A	7/20/2007	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$39,428 in housing assistance from nonfederal funds for the overpayment of housing assistance and utility allowance payments cited in this finding.	\$39,428
2007-CH-1014-001-F	9/24/2007	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$52,421 from nonfederal funds in associated administrative fees for the 402 units that were more than 30 days late in receiving their annual inspections.	\$37,831
2007-AT-1010-001-F	8/14/2007	Reimburse from nonproject sources any portion of \$31,905 in parking fees that it cannot support as representing necessary and reasonable project costs. The repayments should be deposited to the residual receipt account for each affected project.	\$31,905
2007-AT-1010-001-E	8/14/2007	Reimburse from nonproject sources \$26,306 that the Foundation paid itself for excessive retirement plan costs. The repayments should be deposited to the residual receipt account for each affected project.	\$26,306
2007-NY-1003-002-A	3/12/2007	We recommend that the director of the Buffalo Office of Multifamily Housing instruct the owner and agent to negotiate a management fee that is reasonable and commensurate with the services that are provided. The management fee should not exceed an amount ordinarily paid for such services, resulting in \$25,974 in cost savings.	\$25,974
2007-CH-1016-001-B	9/28/2007	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$38,537 from nonfederal funds (\$35,918 for housing assistance payments and \$2,619 in associated administrative fees) for the 38 units that materially failed to meet HUD's housing quality standards.	\$7,068



**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2007-AT-1010-001-G	8/14/2007	Reimburse from nonproject sources \$6,352 representing Foundation expenses. The repayments should be deposited to the residual receipt account for each affected project.	\$6,352
2007-CH-1010-001-A	7/20/2007	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$30,360 from nonfederal funds (\$27,944 for housing assistance payments and \$2,416 in associated administrative fees) for the 35 units that materially failed to meet HUD's housing quality standards.	\$6,304
2007-KC-1004-003-C	1/12/2007	Repay \$29,095 in unauthorized vehicle allowances.	\$5,501
2007-CH-1012-001-B	8/3/2007	We recommend that the director of HUD's Detroit Office of Public Housing require the Commission to reimburse the applicable program \$27,578 (\$9,644 for the overpayment of housing assistance and utility allowances and \$17,934 in administrative fees associated with the overpayment and underpayment of housing assistance and utility allowances for the 48 households) from nonfederal funds.	\$5,160
2007-NY-1003-002-B	3/12/2007	We also recommend that HUD review and approve the negotiated management fee to ensure that it is reasonable in relation to the services provided to the project.	\$0
2007-CH-1010-003-C	7/20/2007	We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 36 (70 minus 34) zero-income households as of September 11, 2006, to determine whether they had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2009-LA-1005-002-A	12/30/2008	Execute loan agreements between the City and its Agency indicating specific loan terms for repayment of the loans totaling \$139,201,997 (\$63,072,960 principal and \$76,129,037 interest), which would result in an estimated additional recovery of \$7,269,854 in CDBG program income over the first year.	\$64,039,600
2008-AO-1002-001-C	1/30/2008	Review all of the remaining 392 grants coded ineligible or lacking an eligibility determination and either support or repay \$14,697,812 disbursed for them.	\$4,615,112
2008-CH-1008-001-D	4/30/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$745,436 from nonfederal funds for the improper use of funds cited in this finding.	\$700,454
2008-CH-1006-002-D	4/15/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to provide supporting documentation or reimburse its program \$587,022 from nonfederal funds for the unsupported payments related to the 59 households cited in this finding.	\$587,022
2008-AO-1002-001-A	1/30/2008	Repay \$743,344 disbursed for the 17 ineligible grants to its Road Home program.	\$403,904
2009-BO-1002-001-E	11/6/2008	Request from responsible management agents supporting documentation for the \$265,412 in unsupported costs charged to the project so that the eligibility of these costs can be determined. For any amounts determined to be ineligible, the project owner should repay or seek reimbursement from responsible management agent to pay the project from non-project funds or remove payables from the project's accounting.	\$265,412
2009-AT-1001-001-C	10/20/2008	Provide support for \$523,335 in payments made for various purchases or repay any unsupported costs to its public housing operating and capital improvement programs from nonfederal funds.	\$210,174
2008-CH-1006-002-A	4/15/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$192,854 (\$113,973 for overpaid housing assistance, \$17,257 for overpaid utility allowances, and \$61,624 in associated administrative fees) for the 63 households cited in this finding from nonfederal funds.	\$192,854

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2008-CH-1007-001-D	4/18/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$214,157 (\$194,694 in housing assistance and utility allowances plus \$19,463 in related administrative fees) from nonfederal funds for the unsupported payments and associated administrative fees related to the 30 households cited in this finding.	\$190,363
2009-AT-1001-001-A	10/20/2008	Repay \$185,764 to its public housing operating and capital improvement programs for ineligible payments made to or on behalf of the former board chairman from nonfederal funds.	\$185,764
2009-AT-1001-001-B	10/20/2008	Provide support for \$182,369 in payments made to or on behalf of the former executive director and former lease enforcement officer or repay any unsupported costs to its public housing operating and capital improvement programs from nonfederal funds.	\$177,369
2008-CH-1003-001-A	2/15/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its Public Housing program \$153,223 (\$22,092 for household eligibility and \$131,131 for continued occupancy) from nonfederal funds for the unsupported operating subsidies related to the 36 household files cited in this finding.	\$153,223
2008-CH-1007-003-G	4/18/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support its allocation of time spent correctly administering its Family Self-Sufficiency Program or reimburse its program's undesignated fund balance for administration account from nonfederal funds the appropriate portion of the \$151,661 in Coordinator funds received for fiscal years 2004 and 2005 that were incorrectly administered.	\$151,661
2008-CH-1003-002-B	2/15/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide support that the use of \$82,774 (\$27,286 to three family members, \$23,418 to two independent contractors, \$22,150 to CLM Architects, and \$9,920 to Harold Dunne, Attorney at Law) in Public Housing program funds for housing maintenance, cleaning, and professional services were reasonable or reimburse its program from nonfederal funds for the applicable amount.	\$82,774

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2009-BO-1002-001-B	11/6/2008	Reimburse or require the responsible management agent(s) to reimburse \$64,601 to the project for ineligible project costs of \$15,331 and for ineligible administrative, site supervisor, HUD 202 and site management fees of \$49,270.	\$64,601
2008-CH-1003-002-A	2/15/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation for the use of \$61,202 for work performed under its Public Housing Capital Fund program or reimburse its program from nonfederal funds for the applicable amount.	\$61,202
2008-CH-1016-001-B	9/29/2008	Reimburse its program \$55,047 from nonfederal funds (\$50,356 for housing assistance payments and \$4,691 in associated administrative fees) for the 28 units that materially failed to meet HUD's housing quality standards.	\$51,815
2008-CH-1005-001-A	4/10/2008	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$52,737 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding.	\$49,471
2008-CH-1006-003-A	4/15/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$47,543 (\$36,748 for housing assistance payments and \$10,795 for utility allowance payments) from nonfederal funds for the inappropriate housing assistance payments related to the 17 households cited in this finding.	\$47,543
2008-CH-1005-003-A	4/10/2008	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$46,619 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding.	\$46,619
2008-CH-1013-001-A	9/24/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$46,478 from nonfederal funds for the 34 units cited in this finding that were in material noncompliance.	\$46,478
2008-CH-1006-001-A	4/15/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$41,094 from nonfederal funds (\$37,280 for program housing assistance payments and utility allowances plus \$3,814 in associated administrative fees) for the 38 units that materially failed to meet HUD's housing quality standards and/or the Corporation's housing standards.	\$41,094

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2009-BO-1002-001-D	11/6/2008	Ensure that \$23,499 for unreasonable late charges on fuel bills and sewer lien penalties and \$6,779 for unreasonable payments to a lawn care company be reimbursed to the project from non-project funds.	\$30,278
2008-CH-1003-001-B	2/15/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$28,663 (\$16,262 plus \$12,401) from nonfederal funds for the lost total household payments for 23 households cited in this finding.	\$28,663
2008-CH-1007-002-A	4/18/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$28,267 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding.	\$28,267
2008-CH-1013-002-A	9/24/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$29,148 from nonfederal funds for the seven long-term vacant units it inappropriately included in its program operating subsidy calculations.	\$26,538
2008-CH-1005-002-E	4/10/2008	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide documentation to support its allocation of time spent correctly administering the Family Self-Sufficiency Program or reimburse its Coordinator funds from nonfederal funds the appropriate portion of the \$72,235 used when the Authority's Family Self-Sufficiency Program was incorrectly administered.	\$21,965
2008-CH-1007-002-C	4/18/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its program \$21,411 from nonfederal funds for the overpayment of housing assistance and utility allowances due to not including household reported income.	\$21,411
2008-CH-1007-003-C	4/18/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support its use of funds for the six Family Self-Sufficiency Program participants whose contracts were extended contrary to HUD's requirements or reimburse its program \$14,928 from nonfederal funds.	\$14,928

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2008-CH-1005-001-C	4/10/2008	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$14,603 from nonfederal funds for the inappropriate administrative fees related to the 32 households in this finding.	\$14,603
2008-CH-1005-002-A	4/10/2008	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$14,576 from nonfederal funds for the escrow funds overpaid to the seven participants cited in this finding.	\$14,576
2008-CH-1003-001-C	2/15/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse the appropriate households \$13,070 for the underpayment of housing assistance and utility allowance payments cited in this finding.	\$13,070
2008-CH-1007-002-B	4/18/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$12,505 from nonfederal funds for the overpayment of housing assistance and utility allowances cited in this finding related to the underreporting of income.	\$12,505
2008-CH-1006-002-C	4/15/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$9,815 from nonfederal funds for the program administrative fees related to the underpaid housing assistance payments.	\$9,815
2008-CH-1003-001-F	2/15/2008	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$7,932 in operating subsidies from nonfederal funds for the two properties sold by the City.	\$4,532
2008-CH-1005-003-B	4/10/2008	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$11,225 from nonfederal funds for the inappropriate administrative fees related to the 47 households cited in this finding.	\$1,668
2008-CH-1006-002-E	4/15/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to determine the appropriate administrative fees for the applicable households for which it is unable to provide supporting documentation cited in recommendation 2D and reimburse its program the applicable amount from nonfederal funds.	\$0

**List of Open Recommendations to Present**

Recommendation	Report Date	Recommendation Text	Balance Due
2008-CH-1007-003-D	4/18/2008	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to review the files for the 20 participants whose contracts of participation expired between July 1, 2005, and June 30, 2007, to support its use of program funds for the escrow accounts, or reimburse its program the applicable amount from nonfederal funds.	\$0
38			\$72,607,328

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2009-AT-0001-001-A	9/28/2009	Ensure that field offices require participating jurisdictions to close out in a timely manner \$62,201,487 in activities reflected in its open activities report that are more than five years old and cancel the fund balances.	\$62,201,487
2009-AT-0001-001-B	9/28/2009	Require participating jurisdictions to reimburse HUD from nonfederal sources any portion of the \$11,634,558 for activities listed in appendix C that HUD determines had been terminated, voluntarily or involuntarily. When making this determination, HUD should consider the participating jurisdictions' lack of timely physical completion and/or production of affordable housing occupied by HOME income-eligible individuals.	\$11,634,558
2009-CH-1002-003-B	1/23/2009	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to provide supporting documentation or reimburse its program \$2,081,512 from nonfederal funds for the 11 Section 8 project-based projects cited in this finding.	\$2,081,512
2009-NY-1012-001-B	5/20/2009	We recommend that the Director, Buffalo Office of Community Planning and Development, require the City of Rome to establish a schedule for documenting completion of the General Cable activity and the jobs retained and/or created at the site and reimburse HUD any portion of the \$2,953,754 in CDBG funds expended on the activity for costs that do not qualify as meeting the job creation requirement.	\$1,100,000
2010-PH-1801-002-B	12/17/2009	Provide documentation to support the source and use of \$801,000 transferred into and withdrawn from its nonfederal account or reimburse HUD or the appropriate programs from nonfederal sources for any amounts that it cannot support.	\$447,810
2009-AO-1002-001-B	5/5/2009	Either support or repay \$441,027 disbursed for five unsupported grants.	\$441,027
2009-AO-1002-001-A	5/5/2009	Repay \$294,060 disbursed for three ineligible grants to its Road Home program.	\$294,060
2009-AT-1009-002-A	7/20/2009	Require the Authority to propose a legal solution regarding the ownership structure of the nonprofit organization. If a legal solution is not possible, the Director should require the Authority to repay its public housing program \$221,531 in nonfederal funds or the current amount owed that the Authority advanced to its nonprofit organization.	\$256,950



**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2009-BO-1009-001-A	8/4/2009	Deposit \$254,470 for the ineligible disbursements \$236,439 + \$12,559 + \$5,472. cited in this report into the project's reserve for replacement or a restricted capital account that requires HUD approval for the release of the funds.	\$254,470
2010-PH-1801-001-B	12/17/2009	Provide documentation to support the \$282,000 expended to acquire and dispose of the vacant commercial building or reimburse the applicable program from nonfederal sources for any amounts that it cannot support.	\$242,520
2009-AO-1001-001-A	5/5/2009	Repay \$228,930 disbursed for five ineligible grants to its Road Home program.	\$228,930
2009-CH-1002-003-A	1/23/2009	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$211,680 from nonfederal funds for the Section 8 administrative fees received related to its inappropriate program administration cited in this finding.	\$211,680
2009-CH-1007-002-D	4/28/2009	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 284 (333 minus 49) households claiming zero income as of October 2, 2008, to determine whether the households had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds.	\$183,889
2010-PH-1801-001-D	12/17/2009	Provide documentation to support payments totaling \$180,000 for insurance or reimburse HUD or the applicable program from nonfederal sources for any amounts that it cannot support.	\$180,000
2009-KC-1005-001-B	3/2/2009	Repays the voucher program fund from nonfederal sources \$64,528 in improper housing assistance.	\$58,059
2009-LA-1008-001-A	3/18/2009	Reimburse HUD's Federal Housing Administration insurance fund \$73,750 less amounts repaid after the completion of the audit (\$15,000) for the ineligible disbursements cited in this report.	\$52,875
2009-NY-1011-002-G	5/15/2009	We recommend that the Director, Office of Public Housing, New York, instruct Authority officials to seek repayment of \$50,237 in ineligible housing assistance payments.	\$50,237

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2009-CH-1007-001-C	4/28/2009	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$31,668 from nonfederal funds for the overpayment of housing assistance due to unreported income.	\$26,044
2009-CH-1007-001-A	4/28/2009	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$25,074 from nonfederal funds for the overpayment of housing assistance cited in this finding.	\$25,074
2010-PH-1801-001-C	12/17/2009	Provide documentation to support payments totaling \$132,000 for vehicle services or reimburse HUD or the applicable program from nonfederal sources for any amounts that it cannot support.	\$24,680
2009-CH-1007-002-A	4/28/2009	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$41,044 (\$41,569 minus \$525) from nonfederal funds for the overpayment of housing assistance cited in this finding.	\$19,583
2009-CH-1007-001-H	4/28/2009	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$19,071 from nonfederal funds for the improper administrative fees related to the households cited in this finding.	\$19,071
2009-PH-1011-001-B	7/30/2009	Reimburse HUD's program \$66,934 from nonfederal funds (\$60,637 for housing assistance payments and \$6,297 in associated administrative fees) for the 37 units that materially failed to meet HUD's housing quality standards.	\$18,759
2009-CH-1007-001-D	4/28/2009	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide support or reimburse its program \$16,487 from non federal funds for the unsupported overpayment of housing assistance and utility allowances for the nine households cited in this finding.	\$14,336
2009-BO-1009-001-H	8/4/2009	Pursue double damages remedies against the responsible parties for the ineligible/inappropriate and applicable portion of the unsupported disbursements that were used in violation of the project's regulatory agreement.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2009-BO-1009-001-I	8/4/2009	Pursue civil money penalties and administrative sanctions, as appropriate, against the owner, operator, and/or their principals/owners for their part in the regulatory violations cited in this report.	\$0
2009-SE-0003-001-A	9/1/2009	Revise the PBCA initiative guides (e.g., the monitoring and evaluation guide and the Section 8 guidebook) to clarify inconsistencies or unclear guidance for monitoring the PBCAs including clarification of PBCA performance that requires issuing incentive fees or assessment of disincentives.	\$0
2009-SE-0003-001-B	9/1/2009	Ensure that HUD staff follow the revised guidance when conducting the annual compliance reviews and monthly remote reviews to ensure that it receives quality work and the best value for funds spent on contract administration activities.	\$0
2009-SE-0003-001-C	9/1/2009	Reassess the resources allocated to overseeing the PBCAs to ensure that the resources are sufficient to monitor their performance.	\$0
2009-AT-0001-001-C	9/28/2009	Recapture any shortfalls generated by the closure and deobligation of fund balances associated with the open activities.	\$0
2009-AT-0001-002-A	9/28/2009	Establish and implement procedures to monitor the accuracy of commitments that participating jurisdictions enter into the information system. These procedures should include expanding HUD's risk rating system to include risk factors for this review area and development of an appropriate monitoring checklist to ensure consistency and thoroughness of coverage among field offices.	\$0
2010-PH-1003-001-B	11/25/2009	Develop and implement adequate procedures and controls to ensure that disbursements made from its operating account are for expenses that are reasonable, necessary, and in accordance with program requirements, thereby ensuring that an estimated \$81,257 will be used for eligible purposes annually.	\$0
2010-PH-1003-002-F	11/25/2009	Develop and implement procedures to ensure that housing assistance payments are correctly calculated and supported with the required documentation. The procedures, at a minimum, should include a statement from management certifying that the determined housing assistance payment amounts have been reviewed by management and prepared in accordance with HUD requirements.	\$0

List of Open Recommendations to Present

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
33			\$80,067,611

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-FO-0003-002-C	11/15/2010	Review the 510 obligations which were not distributed to the program offices during the open obligations review and deobligate amounts tied to closed or inactive projects, including the \$27.5 million we identified during our review as expired or inactive.	\$27,500,000
2010-AT-1011-001-B	8/25/2010	Determine the eligibility of the \$9,027,082 disbursed for projects with signs of slow progress and reevaluate the feasibility of these activities. The Government of Puerto Rico must reimburse HUD from non-Federal funds for activities that HUD determines to have been terminated and reprogram and put to better use any unexpended funds associated with the terminated activities.	\$9,027,082
2010-AT-1009-001-A	8/13/2010	Require the authority to provide support showing the eligibility and reasonableness of \$9,784,157 (Footnote 2: Total disbursements of \$13,371,572 were adjusted to consider \$3,576,521 questioned in recommendation 1B and \$10,894 questioned in recommendation 1C.) disbursed for the surveillance system and multifunction printers or reimburse this amount to its operational fund account or HUD, as appropriate, from non-Federal funds.	\$4,892,078
2010-CH-1008-001-A	6/15/2010	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$3,861,652 (\$3,483,294 in housing assistance payments plus \$378,358 in associated program administrative fees) from non-Federal funds for the housing assistance payments and associated administrative fees for the unsupported program projects cited in this finding.	\$3,861,652
2010-AT-1010-001-B	8/23/2010	Require the Authority to reimburse the net restricted assets fund account from non-Federal funds the \$2,583,244 or the current amount owed.	\$1,969,809
2010-AT-1006-003-A	6/11/2010	Require the Department to collect \$1,269,032 associated with the 17 overdue loans and put the program income generated to better use in accordance with HUD requirements.	\$1,269,032

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2010-NY-1806-001-A	9/22/2010	We recommend that HUD's Associate General Counsel for Program Enforcement determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act (31 U.S.C 3801-3812) and/or civil money penalties (24 CFR 30.35) against Security Atlantic and/or its principals for incorrectly certifying to the integrity of the data or that due diligence was exercised during the underwriting of six loans that resulted in actual losses of \$452,217 on five loans and the potential loss of \$101,513 on one loan, which could result in affirmative civil enforcement action of approximately \$1,152,460. Double damages for actual loss amounts related to five loans (\$452,217) and the potential loss (\$101,513) related to one loan (\$553,730 x 2 = \$1,107,460) plus \$45,000, which is a \$7,500 fine for each of the six loans with material underwriting deficiencies.	\$553,730
2010-AT-1009-001-B	8/13/2010	Require the authority to reimburse its operational fund account or HUD, as appropriate, from non-Federal funds \$3,576,521 paid for equipment that did not provide the intended benefits and/or was unaccounted for.	\$452,192
2010-AT-1003-001-I	4/28/2010	Require the Authority to provide support that \$446,918 in contracts were fairly and openly competed or reimburse its public housing and capital improvement program from nonfederal funds.	\$446,918
2010-CH-1008-002-A	6/15/2010	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$360,864 (\$268,795 in housing assistance payments plus \$92,069 in program-associated administrative fees) from non-Federal funds for the overpaid housing assistance and associated administrative fees cited in this finding.	\$360,864
2011-PH-1005-003-B	12/23/2010	Deobligate \$279,245 in available funds associated with the ineligible CHDO and reprogram the funds for other eligible HOME activities, thereby putting the funds to better use.	\$279,245
2010-AT-1003-001-J	4/28/2010	Require the Authority to provide support for the \$275,282 in capital fund drawdowns or reimburse its capital improvement program from nonfederal funds.	\$275,282

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2010-AT-1003-001-F	4/28/2010	Require the Authority to provide support for \$264,229 in disbursements or repay any unsupported costs to its public housing operating and capital improvement program from nonfederal funds.	\$264,229
2010-CH-1808-001-A	7/22/2010	We recommend that HUD's Associate General Counsel for Program Enforcement determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against Mac-Clair and/or its principals for incorrectly certifying to the integrity of the data or that due diligence was exercised during the underwriting of seven loans that resulted in losses to HUD totaling \$562,551 which could result in affirmative civil enforcement action of approximately \$1,177,602.	\$243,000
2010-NY-1011-001-A	4/7/2010	We recommend that the Director, Office of Public Housing, New York, instruct the Authority to reimburse from non-Federal funds the \$219,715 expended for ineligible costs as follows; \$215,402 to HUD, and \$4,313 to the 2007 ROSS Family grant.	\$219,715
2010-CH-1008-003-A	6/15/2010	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$211,573 (\$188,722 in housing assistance payments plus \$22,851 in associated program administrative fees) from non-Federal funds for the housing assistance and associated administrative fees for the 14 households cited in this finding.	\$211,573
2010-AT-1003-001-D	4/28/2010	Require the Authority to account for \$134,889 in tenant rent receipts or repay any unsupported amounts to its public housing operating program from nonfederal funds.	\$134,889
2010-NY-1011-001-B	4/7/2010	We recommend that the Director, Office of Public Housing, New York, instruct the Authority to provide documentation for the unsupported Family Self-Sufficiency and ROSS grant program costs of \$100,637 so that HUD can make an eligibility determination. If adequate documentation cannot be provided, these costs should be repaid from non-Federal funds.	\$100,637
2010-PH-1008-001-B	5/11/2010	Provide documentation to demonstrate that \$1,945,050 was used for eligible activities that met the criteria of its HUD-approved budget line items or repay HUD from non-Federal funds.	\$77,403

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2010-PH-1012-001-A	7/27/2010	Provide documentation to support that payments for goods and services totaling \$1,736,962 were fair and reasonable or reimburse the applicable programs from non-Federal funds for any amounts that it cannot support.	\$61,548
2010-CH-1008-001-B	6/15/2010	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$34,650 (\$33,632 in housing assistance payments plus \$1,018 in associated program administrative fees) from non-Federal funds for the inappropriate retroactive payments and associated administrative fees for the two projects cited in this finding.	\$34,650
2010-AT-1003-001-H	4/28/2010	Require the Authority to support the \$27,097 in unreasonable costs or reimburse its public housing and capital improvement program from nonfederal funds.	\$27,097
2010-NY-1010-002-C	4/7/2010	We recommend that the Director, Office of Public Housing, New York, instruct the Authority to reimburse from non-Federal sources the low-rent program operating account for the ineligible expenditure of \$38,355.	\$13,355
2010-NY-1010-002-B	4/7/2010	We recommend that the Director, Office of Public Housing, New York, instruct the Authority to strengthen controls over payroll processing to ensure that employees properly account for time worked, employee time records are signed, and adequate segregation of duties is established in compliance with OMB Circular 87.	\$3,398
2010-AT-1003-001-G	4/28/2010	Require the Authority to reimburse its public housing program \$2,250 for ineligible costs using non-federal funds.	\$2,250
2010-BO-0001-001-O	2/18/2010	Pursue all administrative and/or civil monetary penalties for the regulatory and contract violations disclosed in this finding.	\$0
2010-AT-1006-004-B	6/11/2010	Require the Department to review all grant agreements for each activity entered into HUD's information system and correct any inaccurate information, including funding amount, activity status, and fund type classification.	\$0



**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2010-AT-1011-001-E	8/25/2010	Recapture any shortfalls generated by the closure and deobligation of funds associated with recommendations 1C and 1D that do not meet statutory requirements for the timely commitment and expenditure of funds pursuant to the National Defense Authorization Act of 1991 and/or Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended.	\$0
2011-FO-0003-001-A	11/15/2010	Cease the changes being made to IDIS for the HOME program related to the FIFO rules until the cumulative effect of using FIFO can be quantified on the financial statements.	\$0
2011-FO-0003-001-B	11/15/2010	Change IDIS so that the budget fiscal year source is identified and attached to each activity from the point of obligation to disbursement.	\$0
2011-FO-0003-001-C	11/15/2010	Cease the use of FIFO to allocate funds (fund activities) within IDIS and disburse grant payments. Match outlays for activity disbursements to the obligation and budget fiscal source year in which the obligation was incurred, and in addition, match the allocation of funds (activity funding) to the budget fiscal year source of the obligation.	\$0
2011-FO-0003-001-D	11/15/2010	Include as part of the annual CAPER, a reconciliation of HUD's grant management system, IDIS, to grantee financial accounting records on an individual annual grant basis, not cumulatively, for each annual grant awarded to the grantee.	\$0
2011-PH-1005-004-D	12/23/2010	Require its subrecipient, Greater Washington Urban League, to implement a system for maintaining time records that track employee time charges to the HOME program as required by OMB.	\$0
2011-PH-1005-004-E	12/23/2010	Implement an effective communication process with the appropriate OCFO staff to ensure compliance with record-keeping requirements for the HOME program.	\$0
2011-PH-1005-004-F	12/23/2010	Identify at least annually its universe of HOME program recipients and applicable projects to be reviewed and monitor this universe including required onsite visits.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-PH-1005-004-G	12/23/2010	Establish a procedure, on an annual basis, on which to base future funds obligated for administrative costs on actual administrative expenses. This procedure will ensure that any amount in excess of actual expenditures is recommitted for use on eligible HOME projects.	\$0
36			\$52,281,628

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-KC-1002-001-A	3/1/2011	Provide support for the \$90,534 drawn for unsupported costs or return the funds to HUD subject to the 90 percent limitation on the obligation period and repay the remaining amount to the project from non-Federal funds. This support includes verifying that the Authority appropriately reimbursed the \$80,716 via voucher 092-519938.	\$5,079
2011-KC-1002-001-B	3/1/2011	Return the \$81,153 in ineligible draws to HUD subject to the 90 percent limitation on the obligation period and repay the remaining amount to the project from non-Federal funds.	\$26,411
2011-CH-1006-001-A	3/23/2011	We recommend that the Director of HUD's Chicago Office of Public Housing, in conjunction with the Director of HUD's Departmental Enforcement Center take administrative action against the executive director and board of commissioners for failing to administer the Authority according to HUD's and its own requirements.	\$0
2011-CH-1006-002-A	3/23/2011	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$2,303,853 from non-Federal funds for the unallowable transactions cited in this finding.	\$2,303,853
2011-CH-1006-002-B	3/23/2011	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$330,457 from non-Federal funds for the unsupported transactions cited in this finding.	\$330,457
2011-CH-1006-003-A	3/23/2011	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$2,828,244 (\$2,609,362 in housing assistance payments and \$218,882 in associated administrative fees) from non-Federal funds for the housing assistance payments and associated administrative fees for the 146 households cited in this finding.	\$2,828,244
2011-CH-1006-003-B	3/23/2011	We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$69,793 from non-Federal funds for the O'Hare Modernization Program funds received for the seven households cited in this finding.	\$69,793

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-AT-1006-001-A	4/8/2011	1A. Require the Municipality to reimburse its HOME treasury account or HUD, as appropriate, from non-Federal funds \$4,433,035 for disbursements associated with two activities that did not meet HOME program objectives. Footnote 5: Total disbursements of \$4,444,697 were adjusted to consider \$11,662 questioned in recommendation 2B.	\$199,037
2011-AT-1006-001-C	4/8/2011	Require the Municipality to submit all supporting documentation showing the allowability and allocability of \$1,062,991 disbursed for participant families at the Villas de Felisa housing project or reimburse this amount to its HOME treasury account or HUD, as appropriate, from non-Federal funds. Footnote 6: Total disbursements of \$2,836,000 were adjusted to consider \$1,500,000 questioned in recommendation 2A and \$273,009 ineligible in recommendation 1D.	\$565,511
2011-AT-1006-001-D	4/8/2011	Require the Municipality to reimburse its HOME treasury account or HUD, as appropriate, from non-Federal funds \$273,009 paid for land acquired for the Villas de Felisa housing project that did not provide the intended benefits.	\$205,351
2011-AT-1006-002-A	4/8/2011	Require the Municipality to submit all supporting documentation showing the eligibility and propriety of \$1.5 million charged to the HOME program for the development of the Villas de Felisa housing project or reimburse the program from non-Federal funds.	\$798,000
2011-AT-1006-002-B	4/8/2011	Require the Municipality to submit all supporting documentation showing the eligibility and propriety of \$23,862 drawn from HUD or reimburse the HOME program from non-Federal funds.	\$12,130
2011-NY-1010-001-B	4/15/2011	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development reimburse from non-Federal funds \$162,923 (\$134,711+\$28,212) expended on ineligible costs pertaining to street improvement projects not done and a duplicate reimbursement.	\$120,199
2011-NY-1010-001-C	4/15/2011	We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$1,982,988 in unsupported costs associated with street improvement expenditures incurred between June 2007 and October 2009. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds.	\$1,982,988

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-NY-1010-002-A	4/15/2011	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development require the City to suspend incurring costs and/or reimbursing itself for costs paid from the City's municipal general expense account for economic development activities until HUD determines whether the City has the capacity to carry out its CDBG economic development activities in compliance with HUD regulations. If it is determined that the City lacks the capacity, the \$4,739,829 in economic development projects funds remaining for fiscal years 2008, 2009, and 2010 should be reprogrammed so the City can assure HUD that these funds will be put to better use.	\$4,739,829
2011-NY-1010-002-B	4/15/2011	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$20,143,219 (\$4,902,754 + \$15,240,465) in unsupported transactions recorded in the CDBG program income account. Any receipts determined to be unrecorded program income should be returned to the CDBG program, and any expenditures determined to be ineligible should be reimbursed from non-Federal funds.	\$5,290,982
2011-NY-1010-002-C	4/15/2011	We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to certify and provide support that the proper amount of CDBG assets was returned to the City from the subrecipient by performing an audit of the accounts that the Corporation maintained.	\$0
2011-NY-1010-002-D	4/15/2011	We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to establish and implement controls that will ensure adequate monitoring of subrecipient-administered activities, that CDBG funds are properly safeguarded, the achievement of performance goals in subrecipient supported activities, and that corrective actions are taken for nonperforming subrecipients.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-NY-1010-003-A	4/15/2011	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development require the City to suspend incurring costs and/or reimbursing itself for costs paid from the City's municipal general expense account for clean and seal activities until HUD determines whether the City has the capacity to carry out its CDBG clean and seal activities in compliance with HUD regulations. If it is determined that the City lacks the capacity, \$744,479 in fiscal year 2010 clean and seal program funds should be reprogrammed so the City can assure HUD that these funds will be put to better use.	\$744,479
2011-NY-1010-003-B	4/15/2011	We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to reimburse from non-Federal funds the \$304,506 related to ineligible clean and seal code enforcement costs.	\$304,506
2011-NY-1010-003-C	4/15/2011	We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$716,622 (\$545,607 + \$24,069 + \$146,946) in unsupported clean and seal costs incurred so that HUD can make an eligibility determination. Any costs determined to be ineligible should be reimbursed from non-Federal funds.	\$716,622
2011-NY-1010-003-D	4/15/2011	We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to develop administrative control procedures that will ensure compliance with CDBG program requirements, including ensuring that costs are eligible and necessary before being charged to the program.	\$0
2011-FW-0002-001-E	4/26/2011	Review the \$756,833 in unsupported costs at the two properties identified in this report, determine their validity, and take appropriate action.	\$386,562
2011-AO-0001-001-A	6/22/2011	Support or repay from non-Federal funds any amounts that it cannot support, including \$1,568,245 to its operating fund and \$973,126 to its capital fund paid for (1) contracts that were improperly procured, (2) contract overpayments, or (3) contract payments made outside of the contract effective dates.	\$2,541,371

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-AO-0001-001-J	6/22/2011	As related to DHAP, support or repay from non-Federal funds any amounts that it cannot support for a total of \$435,442 to its operating fund, which includes (1) \$140,966 and \$96,525 disbursed to two DHAP case managers who were paid without an executed contract and for unsubstantiated, excessive salary increases; and (2) \$197,951 disbursed to the three DHAP case managers for unsubstantiated, excessive salary increases.	\$435,442
2011-AT-1011-001-A	7/8/2011	Require Prospect to reimburse HUD \$344,326 for the actual loss sustained on five claim-terminated loans that HUD sold.	\$344,326
2011-AT-1011-001-B	7/8/2011	Require Prospect to reimburse HUD for potential losses on three claim-terminated loans that HUD has not resold. We estimate the losses to be \$202,655 (Footnote 6): We calculated the potential loss for recommendations 1B and 1C using the 59 percent average loss rate determined by HUD for the 2010 fiscal year for real estate owned properties that it sold. We applied the loss rate to the unpaid principal balances for loans listed in appendices C and D.	\$202,655
2011-AT-1011-001-C	7/8/2011	Require Prospect to indemnify HUD against \$1,694,217 in potential losses on 17 defaulted loans.	\$1,694,217
2011-AT-1011-001-D	7/8/2011	Require Prospect to pay down the principal balance by \$3,276 for 4 overinsured loans. If HUD has paid a claim on any of these loans then it should remit the payment to HUD.	\$3,276
2011-AT-1011-001-H	7/8/2011	Determine legal sufficiency, and if legally sufficient, pursue civil action against Prospect and its underwriters for incorrectly certifying to the integrity of the data or that due diligence was exercised during the underwriting of 25 loans that placed the FHA insurance fund at risk for \$550,257 in questioned costs and potential losses of \$1,694,217. The penalty amount will be determined through a separate civil process.	\$0
2011-AT-1011-001-I	7/8/2011	Take appropriate administrative action against Prospect and underwriters A, B, C, F, G, and H for not complying with HUD requirements. The underwriters were responsible for the violations identified in appendices C and D.	\$0
2011-CH-1012-002-A	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Capital Fund \$1,539,629 from non-Federal funds for the ineligible payments cited in this finding.	\$1,539,629

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-CH-1012-002-B	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to return the \$411,228 in excess capital fund draws cited in this finding.	\$411,228
2011-CH-1012-002-D	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its Capital Fund \$394,683 from non-Federal funds for the unsupported costs cited in this finding.	\$394,683
2011-CH-1012-002-F	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Capital Fund \$13,085 from non-Federal funds for the inappropriately earned interest cited in this finding.	\$13,085
2011-CH-1012-003-A	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its appropriate programs \$180,649 from non-Federal funds for the ineligible payments cited in this finding.	\$180,649
2011-CH-1012-003-B	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its appropriate programs \$30,236 from non-Federal funds for the unsupported costs cited in this finding.	\$29,112
2011-CH-1012-004-A	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its Capital Fund \$127,050 from non-Federal funds for the ineligible payments cited in this finding.	\$127,050
2011-CH-1012-004-B	8/9/2011	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its operating fund \$107,692 from non-Federal funds for ineligible payments cited in this finding.	\$107,692
2011-NY-1012-001-A	8/16/2011	We recommend that HUD's Acting Deputy Assistant Secretary for Single Family Housing require Ameritrust officials to indemnify HUD against any future losses on the 10 loans with material underwriting deficiencies. The projected loss is \$2,742,810 based on HUD's loss rate of 59 percent of the unpaid principal balance of \$4,648,830.	\$2,742,810
2011-NY-1012-001-B	8/16/2011	We recommend that HUD's Acting Deputy Assistant Secretary for Single Family Housing require Ameritrust officials to reimburse HUD for the loss of \$183,327 that resulted from the amount of the claim and associated fees paid on one loan with material underwriting deficiencies.	\$183,327



**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-NY-1012-001-C	8/16/2011	We recommend that HUD's Acting Deputy Assistant Secretary for Single Family Housing require Ameritrust officials to ensure that borrowers have been reimbursed \$3,843 for unallowable excessive loan discount and second appraisal fees.	\$3,843
2011-NY-1012-002-A	8/16/2011	We recommend that HUD's Acting Deputy Assistant Secretary for Single Family Housing require Ameritrust officials to establish procedures to ensure that their quality control plan is implemented in accordance with HUD requirements, including but not limited to revising the plan to ensure that it includes all basic and specific requirements and ensuring that all required documentation supporting the performance of quality control reviews is retained in the quality control files.	\$0
2011-NY-1012-002-B	8/16/2011	We also recommend that HUD's Associate Deputy Assistant Secretary for Single Family Housing verify the lender's implementation of corrective actions taken with regard to its quality control plan.	\$0
2011-NY-1012-002-C	8/16/2011	We also recommend that HUD's Associate Deputy Assistant Secretary for Single Family Housing due to the materiality of the quality control violations, several of which were previously cited during a HUD review, consider referring the lender to the Mortgagee Review Board for an assessment of civil money penalties.	\$0
2011-LA-1017-001-A	9/21/2011	Refer the lender to the Mortgagee Review Board to take appropriate administrative action, such as imposing civil money penalties for the 15 loans due to the lender's failure to underwrite loans in compliance with HUD regulations and the unallowable restrictive covenants.	\$0
2011-AT-1018-001-A	9/28/2011	Determine the eligibility of the \$2,399,428 disbursed for four projects with signs of slow progress and reevaluate the feasibility of the activities. Total disbursements of \$3,483,086 were adjusted to consider \$713,008 questioned in recommendation 2C and \$370,650 in recommendation 2A. The Municipality must reimburse its HOME program from non-Federal funds for activities that HUD determines to have been terminated.	\$2,399,428
2011-AT-1018-001-C	9/28/2011	Require the Municipality to reimburse its HOME program from non-Federal funds \$766,480 for disbursements associated with terminated activities that did not meet HOME objectives.	\$766,480

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2011-AT-1018-002-B	9/28/2011	Require the Municipality to submit supporting documentation showing the allocability of \$39,338 and any additional payroll costs charged to the HOME program between July 1, 2009, and June 30, 2011, associated with the three employees performing other functions not related to the program, or reimburse the program from non-Federal funds.	\$6,875
2011-AT-1018-002-C	9/28/2011	Require the Municipality to reimburse the HOME program from non-Federal funds \$2,263,799 paid for ineligible costs.	\$2,428,869
2011-AT-1018-002-D	9/28/2011	Require the Municipality to put to better use \$2,854,395 associated with unexpended funds maintained in its local bank account.	\$2,854,395
2011-AT-1018-002-F	9/28/2011	Require the Municipality to update its accounting records and ensure that receipts and expenditures are properly accounted for, are reconciled with HUD's information system, and comply with HUD requirements.	\$0
2011-AT-1018-002-G	9/28/2011	Require the Municipality to develop and implement a financial management system in accordance with HUD requirements, including that HOME funds can be traced to a level which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes and that funds are disbursed in a timely manner.	\$0
2012-NY-1002-001-A	10/18/2011	We recommend that the Director of HUD's New York City Office of Community Planning and Development instruct City officials to reimburse from non-Federal funds \$93,436 for ineligible costs charged to HPRP; specifically, \$59,430 related to payments for rental arrears over the 6-month eligibility requirement and \$34,006 for payments issued directly to participants.	\$34,006
2012-NY-1002-001-B	10/18/2011	We recommend that the Director of HUD's New York City Office of Community Planning and Development instruct City officials to provide documentation to justify the \$329,937 in unsupported salary costs incurred between June and September 2010. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds.	\$329,937
2012-PH-0001-001-A	10/31/2011	Implement policies and procedures requiring HUD to periodically use the data contained in its System to provide improved oversight of cancelled Block Grant program activities.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2012-PH-0001-001-B	10/31/2011	Direct responsible grantees to justify the use of \$66,849,658 that it disbursed for cancelled Block Grant program activities or repay HUD from non-Federal funds.	\$66,849,658
2012-PH-0001-001-C	10/31/2011	Implement policies and procedures requiring HUD to periodically use the data contained in its System to provide improved oversight of long-standing open Block Grant program activities.	\$0
2012-PH-0001-001-D	10/31/2011	Implement policies and procedures requiring HUD to periodically use the data contained in its System to provide improved oversight of revised Block Grant program activities.	\$0
2012-PH-0001-001-E	10/31/2011	Periodically evaluate the adequacy of actions grantees take regarding cancelled and long-standing open or revised activities shown in its System.	\$0
2012-LA-0001-001-A	11/16/2011	Establish and implement procedures to reassess the safe harbor percentage and rates periodically to ensure that they are reasonable. HUD should retain the documentation justifying the calculation of those percentages and rates. In addition, HUD should assess the feasibility of requiring the agencies to periodically justify and retain documentation showing the reasonableness of using the maximum rates, or lower them as appropriate.	\$0

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\$108,254,076

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-PH-1001-001-A	10/31/2012	Reimburse its business development loan program \$5,999,894 from non-Federal funds for the ineligible expenditures related to the Hotel Sterling project.	\$5,999,894
2012-AT-1009-001-A	5/23/2012	Require the Municipality to develop and implement a financial management system in accordance with HUD requirements and ensure that \$3,213,572 in HOME funds drawn from HUD between July 1, 2009, and December 31, 2011, can be traced to a level which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes or reimburse the HOME program from non-Federal funds.(Footnote 2) Total disbursements of \$3,523,723 were adjusted to consider \$173,978 questioned in recommendation 1B, \$86,567 questioned in recommendation 1D, and \$49,606 questioned in recommendation 2B.	\$3,213,572
2012-CH-1013-001-A	9/27/2012	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse HUD \$3,120,000 from non-Federal funds for transmission to the U.S. Treasury for its four Recovery Act grant funds for category 4, option 2 of HUD's Notice of Funding Availability, dated June 3, 2009, whose activities were not contracted using full and open competition.	\$3,120,000
2012-FW-1803-001-E	4/10/2012	Support or repay \$2,048,750 for the CDBG-purchased land sold or donated for the minor league baseball park.	\$2,048,750
2012-PH-1011-001-F	8/3/2012	Provide adequate documentation to show that affordability requirements were met for three rental projects or repay the Program \$1,272,325 from non-Federal funds.	\$1,272,325
2012-PH-1011-001-C	8/3/2012	Repay the Program \$1,235,940 from non-Federal funds for funds disbursed for a project that was acquired but not completed.	\$1,235,940
2012-PH-1011-001-B	8/3/2012	Repay the Program the \$1,025,654 it was previously asked to repay for funds disbursed to an ineligible development organization.	\$1,025,654
2012-PH-1011-001-L	8/3/2012	Use its resources available of approximately \$615,703 in administrative funds to strengthen its administration of the Program.	\$615,703

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2012-AT-1009-002-B	5/23/2012	Determine the eligibility of the \$537,773 disbursed for the Ciudad de Ensueño project and reevaluate the feasibility of the activity. (Footnote 9) Total disbursements of \$538,973 were adjusted to consider \$1,200 questioned in recommendation 1F. The Municipality must reimburse its HOME program from non-Federal funds if HUD determines the activity to have been terminated.	\$537,773
2012-PH-1011-001-D	8/3/2012	Reprogram \$464,060 in committed set-aside funds for other eligible activities, thereby putting the funds to better use.	\$464,060
2012-NY-1011-002-A	8/15/2012	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to reimburse the City's CDBG line of credit \$ \$475,339 from non-Federal funds for the unreported (\$267,141) and unremitted (\$208,198) in program income from the sale of the theater and four properties; and record these reimbursements in HUD's Integrated Disbursement and Information System as CDBG program income.	\$456,869
2012-AT-1012-001-A	6/1/2012	Require the Authority to reimburse its public housing operating fund \$522,125 using non-Federal funds.	\$443,807
2012-CH-1012-001-K	9/27/2012	We recommend that the Director of HUD's Detroit Office of Public Housing determine the amount of the \$573,170 of coordinator grant funds that were actually earned by the Commission for meeting the program's requirements. The funds that are determined to be unearned should be reimbursed to HUD from non-Federal funds.	\$299,750
2012-BO-1002-001-J	3/14/2012	We recommend that the Program Center Coordinator of the Hartford Office of Public Housing support that \$2,506,434 in contract costs charged to Federal programs was reasonable and supportable, and repay any amounts it cannot support with non-Federal funds.	\$269,023
2012-NY-1011-002-B	8/15/2012	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to provide documentation to enable HUD to determine whether the City is entitled to additional program income of \$263,938 from the disposition of the Church property.	\$263,938
2012-LA-1005-001-E	3/13/2012	Reimburse \$897,821 from non-Federal funds for using Brownfields grant funds after the grant agreement expenditure deadline, plus any interest due, to HUD's Brownfields account.	\$249,058

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2012-KC-1002-002-B	3/2/2012	Support that \$304,780 in Recovery Act change orders was provided at a reasonable cost and repay any amount determined to be unreasonable from non-Federal funds to the U.S. Treasury.	\$216,529
2012-PH-1011-001-A	8/3/2012	Repay the Program \$150,000 from non-Federal funds for operating funds it disbursed to two ineligible development organizations.	\$150,000
2012-LA-1006-002-B	5/21/2012	Require the project's cooperative ownership to support \$133,904 in unsupported costs or repay the project from non-Federal funds.	\$133,904
2012-LA-1006-003-A	5/21/2012	Establish and implement sufficient written procedures and controls for documenting shareholder interest and the funding and maintenance of the general operating reserve account, which would ensure that \$127,303 in funds can be put to better use.	\$127,303
2012-AT-1009-001-C	5/23/2012	Require the Municipality to submit supporting documentation showing the allocability and eligibility of \$114,139 charged to the HOME program for project delivery costs or reimburse the program from non-Federal funds.	\$114,139
2012-NY-1011-001-B	8/15/2012	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to reimburse the City's CDBG line of credit from non-Federal funds for the \$150,000 ineligible loan.	\$93,500
2012-PH-1011-001-G	8/3/2012	Provide adequate documentation for \$86,575 in salaries and office expenses related to downpayment assistance activities or repay the Program from non-Federal funds.	\$86,575
2012-LA-1006-001-C	5/21/2012	Require Amar Plaza to seek indemnification of \$75,038 in paid legal costs, \$72,246 in outstanding costs, and future legal costs from the two shareholders who improperly executed the deed and note and named Rampart as the beneficiary and retain the two shareholders' subscription price for liquidated damages incurred for the unauthorized encumbrance on the project.	\$73,964
2013-FO-0003-006-B	11/15/2012	Review the 270 obligations with remaining balances totaling \$432,147 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$64,088
2012-LA-1005-001-C	3/13/2012	Reimburse \$625,000 from non-Federal funds for using Brownfields grant funds for an ineligible project after the grant agreement deadline, plus any interest due, to HUD's Brownfields account.	\$58,922

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2012-CH-1009-003-A	8/3/2012	We recommend that the program center coordinator of HUD's Office of Public and Indian Housing require the Authority to provide documentation to support HUD's approval of its waiver requests or reimburse HUD \$46,828 from non-Federal funds for transmission to the U.S. Treasury for the Recovery Act grant funds used to purchase materials manufactured outside the United States.	\$42,104
2012-LA-1005-001-A	3/13/2012	Repay \$3,817,000 from non-Federal funds for the use of Section 108 loan funds for an ineligible project, plus any interest due, to HUD's Section 108 loan account.	\$29,650
2012-PH-1011-001-H	8/3/2012	Provide supporting documentation showing that income eligibility requirements were met for the rehabilitation assistance case, and to support the excess rehabilitation funds spent or reimburse the Program \$26,645 in assistance funds provided from non-Federal funds.	\$26,645
2012-CH-1012-001-A	9/27/2012	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$21,650 from non-Federal funds for the overpayment of escrow funds to the participants cited in this finding.	\$19,719
2012-KC-1002-001-A	3/2/2012	Support that \$1,570,038 in Recovery Act contracts awarded was granted at a reasonable cost and repay the U.S. Treasury from non-Federal funds any amount determined to be unreasonable.	\$19,575
2012-CH-1002-003-B	1/26/2012	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse \$22,430 (\$16,335 + \$6,095) from non-Federal funds to HUD for transmission to the U.S. Treasury for the projects that had Section 3 funds included but not remitted to the Commission's Section 3 training fund.	\$17,946
2012-CH-1012-001-H	9/27/2012	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide supporting documentation or reimburse its program \$17,008 from non-Federal funds for the unsupported payments cited in this finding.	\$16,335

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2012-CH-1002-006-A	1/26/2012	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse \$11,289 (the difference between the contract paid price of \$33,638 and the lesser calculated cost of \$ 22,349) from non-Federal funds to HUD for transmission to the U.S. Treasury for the cost savings cited in this finding.	\$10,573
2012-CH-1011-001-A	9/27/2012	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to obtain documentation to support that employees were paid in accordance with the Davis-Bacon Act, or reimburse the employees \$6,820 from non-Federal funds for the unsupported wages cited in this report.	\$6,820
2012-LA-1006-002-A	5/21/2012	Require the project's cooperative ownership to repay the operating account the \$4,921 in ineligible or unreasonable expenses from non-Federal funds.	\$4,921
2012-CH-1011-002-A	9/27/2012	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse \$680 to HUD from non-Federal funds for transmission to the U.S. Treasury for the one range and one refrigerator that were improperly replaced.	\$680
2012-CH-1011-001-B	9/27/2012	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to pursue collections from the subcontractor and provide support for corrective payments made to its employee or reimburse the contractor's employee \$537 from non-Federal funds.	\$537
2012-FW-1803-001-B	4/10/2012	Repay HUD the higher of the cost or market value of the properties purchased with CDBG funds that the Authority still owns (book value is \$3,122,900). Footnote: The \$3,122,900 was included in the schedule of questioned costs in audit report 2008-FW-1012.	\$0
2012-FW-1803-001-F	4/10/2012	Support or repay the higher of the cost or market value of the property identified as Block 78 (property north of Hartford building).	\$0
2012-AT-1009-003-C	5/23/2012	Require the Municipality to review all grant agreements for each activity entered into HUD's information system and correct any inaccurate information, including the address of HOME-funded activities, project completion date, fund type classification, activity type and description, funding amount, and activity status.	\$0



**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2012-AO-1002-002-I	7/30/2012	Take appropriate administrative sanctions against the executive director, including but not limited to debarment from HUD programs, for the disbursement of Federal funds prohibited by HUD requirements.	\$0
2012-AO-1002-003-D	7/30/2012	Take appropriate administrative sanctions against the executive director and board members, up to and including debarment, for the disbursement of Federal funds prohibited by HUD requirements.	\$0
2012-AO-1002-004-D	7/30/2012	Take appropriate administrative sanctions against the executive director, up to and including debarment, for the disbursement of Federal funds prohibited by HUD requirements.	\$0
2012-PH-1011-001-J	8/3/2012	Identify at least annually its universe of program subrecipients, development organizations, and applicable projects to be reviewed and perform monitoring according to Program requirements.	\$0
2012-LA-0003-001-G	9/18/2012	Ensure that HUD receives repayment for routine inspections that were not conducted by field service managers between June 2011 and February 2012 and ensure that repayment is received for inspections that were not provided by asset managers between June 2011 and March 2012.	\$0
2013-FO-0003-003-C	11/15/2012	Develop and implement formal financial management policies and procedures to require an annual evaluation by OCFO and applicable program offices of all allowance for loss rates and other significant estimates currently in use to ensure appropriateness.	\$0
2013-FO-0003-004-B	11/15/2012	Develop internal controls to review field office compliance more frequent than every 4 years, especially when findings have been identified in the past, and to ensure that action plans operate effectively and have addressed the deficiencies noted so that noncompliance is not repeated during the next quality management review.	\$0
2013-AT-1001-001-A	11/30/2012	Develop and implement a financial management system in accordance with HUD requirements.	\$0

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\$22,830,545

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2014-FO-0003-002-A	12/16/2013	Transition the PHA NRA excess funds, which are as much as \$643.6 million as of June 30, 2013, to HUD's control as soon as possible to safeguard the program resources.	\$248,239,577
2013-LA-1008-001-B	8/20/2013	Indemnify HUD against losses for the 725 FHA-insured loans with an unallowable gift in the amount of \$97.3 million, thereby putting an estimated loss to HUD of \$55.4 million to better use. See appendixes D and E.	\$55,439,896
2013-CH-1011-001-A	9/30/2013	We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to ensure that \$31,148,477 in residual receipts for the 15 projects as of May 31, 2013, is used to reduce or offset housing assistance payments in accordance with HUD's requirements.	\$31,148,477
2014-FO-0003-008-F	12/16/2013	Review and deobligate at least \$26 million tied to 215 inactive and/or expired Section 8 obligations.	\$26,000,000
2014-FO-0003-008-E	12/16/2013	Research and deobligate at least \$9.3 million tied to the 115 inactive and/or expired Section 202/811 funding lines.	\$9,300,000
2014-FO-0003-008-O	12/16/2013	Deobligate \$7,263,662 tied to 178 administrative obligations marked for deobligation during the departmentwide unliquidated obligations review.	\$7,263,662
2013-DE-1005-001-A	9/30/2013	Ensure that the Authority recovers from non-Federal sources \$5,496,367 in disposition sales proceeds that was not received from the sale of its 65 low-income public housing units and use the recovered funds for their intended purposes or return those funds to HUD within a reasonable period.	\$5,496,367
2013-LA-1003-001-A	3/14/2013	Repay the \$5,178,293, transferred without proper HUD approval and used for ineligible expenses, to the trust fund from non-Federal funds.	\$5,178,293
2013-CH-1003-001-D	7/15/2013	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide supporting documentation or reimburse its operating reserve fund \$4,003,683 (\$3,610,666 + \$227,500 + \$111,856 + \$39,189 + \$14,472) from non-Federal funds for the unsupported salary and benefit payments; operating contribution payments; and lawn maintenance, snow removal, utility, and training costs for the developments and program cited in this finding.	\$4,003,683

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-CH-1003-001-A	7/15/2013	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its capital fund \$3,569,942 (\$3,319,942 + \$250,000) from non-Federal funds for the ineligible drawdowns and disbursements cited in this finding.	\$3,569,942
2014-FO-0003-008-K	12/16/2013	Deobligate the \$1,419 tied to three administrative obligations marked for deobligation during the departmentwide unliquidated obligations review. Additionally, OCFO should review the 42 obligations with remaining balances totaling \$3,115,954 and close out and deobligate amounts tied to obligations that are no longer valid, either based on the criteria defining the availability of appropriations at 31 U.S.C. 1301 or the criteria for recording obligations at 31 U.S.C. 1501.	\$3,117,373
2013-FW-1006-002-E	6/19/2013	Determine how much of the \$7,010,079 in unreimbursed expenditures for damage assessment was paid with Federal funds and repay that amount to the appropriate program. If the Authority is unable to accurately determine the amount due to-due from each program and support that funds charged to Federal programs were appropriate, the full \$7,010,079 should be repaid to HUD.	\$2,971,168
2013-FW-1006-002-C	6/19/2013	Repay from non-Federal funds the \$3,811,279 it owes HUD for ineligible expenditures from DHAP-Ike funds.	\$2,888,889
2013-FW-1006-002-D	6/19/2013	Determine how much of the \$2,827,829 in unreimbursed expenditures for Cypresswood Estates was made with Federal funds and repay that amount to the appropriate program. If the Authority is unable to accurately determine the amount due to-due from each program and support that funds charged to Federal programs were appropriate, the full \$2,827,829 should be repaid to HUD.	\$2,827,829
2013-CH-1003-001-B	7/15/2013	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its operating reserve fund \$2,773,976 (\$2,583,429 + \$190,547) from non-Federal funds for the inappropriate transfers to its cost center and salary and benefit payments cited in this finding.	\$2,773,976

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2014-PH-1001-001-C	12/17/2013	Provide for HUD review documentation to support \$5,014,403 drawn for the additional 15 activities.	\$2,709,343
2013-NY-1010-001-A	9/26/2013	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to expend or reprogram to other eligible program activities the \$2,451,645 in CDBG program income maintained in the City's community development bank accounts as of June 30, 2013, so the City can assure HUD that these funds have been put to better use.	\$2,451,645
2013-AT-1003-001-B	3/22/2013	Submit supporting documentation showing the eligibility, reasonableness, and allocability of \$1,829,165 charged to the Block Grant program for payroll expenses that were not properly accounted for in the Municipality's accounting records and for \$422,393-Footnote 2: Amount includes \$385,164 of rent charges between July 2009 and June 2012, and \$37,228 charged to the Block Grant program, associated with administrative and other activity related expenses paid between July 2009 and August 2011. in administrative expenses and other activity-related costs that were not properly supported or reimburse the program from non-federal funds.	\$2,251,558
2014-AT-1004-001-B	12/30/2013	Require the State to provide supporting documentation for the \$2,158,715 acquisition of property for projects W19, S21, and S20 or reimburse the program from non-Federal funds.	\$2,158,715
2013-LA-1010-001-A	9/20/2013	Provide adequate supporting documentation for the \$1,628,130 in unsupported salary and benefit costs or repay the CDBG program from non-Federal funds.	\$1,628,130
2013-LA-1009-001-A	9/13/2013	Reimburse its HOME program \$1,595,113 from non-Federal funds for HOME funds that were inappropriately used on Section 8 housing assistance payments.	\$1,595,113
2013-AT-1008-002-A	9/30/2013	Provide supporting documentation or reimburse its program \$1,081,092 in unsupported expenditures related to activities 429, 526, 637, and 672 from non-Federal funds.	\$1,081,092

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-AT-1003-002-B	3/22/2013	Require the Municipality to provide support showing the allocability and eligibility of \$1,077,577 spent on salaries and fringe benefits for employees who performed local government duties and multiple federally funded activities without properly allocating the costs directly related to carrying out each activity. Any amounts determined ineligible must be reimbursed to the Block Grant program from non-federal funds.	\$1,077,577
2013-LA-1003-001-B	3/14/2013	Provide support showing the eligibility and reasonableness of the \$1,056,252 in trust funds disbursed or repay the trust fund from non-Federal funds.	\$1,056,252
2013-DE-1005-001-B	9/30/2013	Require the Authority to repay from non-Federal sources \$975,146 in disposition sales proceeds used in violation of its disposition agreement and use the recovered funds for their intended purposes or return those funds to HUD within a reasonable period.	\$975,146
2013-CH-1009-001-A	9/27/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide sufficient documentation to support the reasonableness of \$960,904 in expenses or reimburse HUD \$935,412 (\$960,904 - \$2,147 - \$12,165 - \$8,554 - \$1,820 - \$429 - \$377) The reduced amounts were included as part of the recommendations in finding 2. for transmission to the U.S. Treasury for the unsupported costs cited in this finding.	\$935,412
2013-PH-1804-001-B	7/22/2013	Require the owner to provide documentation to support the \$709,753 in unsupported disbursements identified by the audit or reimburse the project's reserve for replacement account from non-Federal funds for any disbursements that it cannot support.	\$709,753
2013-FW-1006-001-A	6/19/2013	Provide support showing that the \$2,466,779 in unsupported expenses, shown in appendix C to this report, either were paid from non-Federal funds or provide support showing the expenses were an eligible use of Federal funds. Any unsupported expenditures from Federal funds should be repaid to the Authority's Housing Choice Voucher program or to HUD if the Authority is unable to determine the source of funds used to pay the expenses. Any repayments must be from non-Federal funds.	\$679,174

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2014-PH-1001-001-A	12/17/2013	Provide documentation to support the \$2,455,162 in unsupported funds drawn for 12 activities or repay the amount to its program from non-Federal funds.	\$648,650
2013-CH-1011-002-A	9/30/2013	We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse the U.S. Treasury \$608,337 (\$77,856+ 436,759 + \$93,722) for the three projects with terminated program contracts.	\$608,337
2013-CH-1011-002-B	9/30/2013	We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to obtain approval from HUD to apply the project's replacement reserves to the defaulted mortgage for contract number MI28H150191 or reimburse the U.S. Treasury \$604,949.	\$604,949
2013-FW-1006-003-B	6/19/2013	Determine whether it received the services for which it paid \$582,595 under two contracts that violated conflict-of-interest prohibitions and that those services cost the same or less than comparable services from a source without a conflict-of-interest relationship with the Authority. If it used Federal funds to pay for the services and it either did not receive the services or paid more for them than it would have paid from a source without a conflict-of-interest relationship, it should repay the funds to its appropriate program or HUD.	\$574,143
2013-AT-1003-002-A	3/22/2013	Require the Municipality to reimburse from non-federal funds \$552,658 in unallowable and unallocated costs associated with the disbursement of salaries and fringe benefits of employees who did not perform duties directly related to carrying out activities charged with the program delivery costs.	\$552,658
2013-CH-1004-001-C	8/1/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to support or reimburse its program \$425,193 (\$19,924 + \$384,755 in housing assistance payments + \$46 in utility allowances + \$20,468 in associated administrative fees) from non-Federal funds for the unsupported overpayment of housing assistance and utility allowances due to unsupported calculations, missing eligibility documentations, and discrepancies in the housing assistance payments register.	\$425,193

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-LA-1008-002-B	8/20/2013	Reimburse the FHA insurance fund for the \$421,630 See appendix F. in actual losses resulting from the amount of claims and associated expenses paid on five loans with material underwriting deficiencies.	\$421,630
2013-KC-1003-001-A	8/8/2013	Return the \$401,705 in ineligible disbursements to the project operating account.	\$401,705
2014-AT-1003-001-B	12/30/2013	Correct all deficiencies identified from non-Federal funds or reimburse \$160,051 in CDBG funds and \$221,804 in HOME funds, totaling \$381,855, to program line of credit accounts from non-Federal funds.	\$381,855
2014-PH-1001-001-B	12/17/2013	Provide to HUD a remediation plan for the 10 delayed activities and demonstrate that national objectives have been met as required to support \$4,078,941 in program funds drawn for the activities.	\$355,398
2013-KC-1003-001-B	8/8/2013	Support the \$316,883 disbursed for unsupported costs or return the funds to the project operating account.	\$316,883
2014-AT-1001-001-B	12/3/2013	Require the Municipality to submit all supporting documentation showing that 21 home-buyer activities met the principal residency requirement for the duration of the period of affordability or reimburse the HOME program from non-Federal funds the \$307,537 disbursed.	\$307,537
2013-CH-1011-003-A	9/30/2013	We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse \$290,437 to the appropriate project escrows from non-Federal funds for the inappropriate disbursement of replacement reserves.	\$290,437
2013-FW-1805-001-A	9/26/2013	Repay \$287,655 paid to the executive director's and another Authority employee's family members to its public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds.	\$287,655
2013-LA-1008-001-C	8/20/2013	Reimburse the FHA insurance fund for the \$284,412 in actual losses resulting from the amount of claims and associated expenses paid on seven loans that contained an unallowable gift. See appendixes D and E.	\$284,412

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-AT-1008-002-B	9/30/2013	Reimburse \$225,235 in ineligible costs related to activities 476, 524, 526, 546, 637, and 699 from non-Federal funds.	\$225,235
2013-AT-1007-001-B	9/13/2013	Require the owner of Lighthouse Inn to provide documentation to support the \$208,154 in unsupported disbursements cited in this report or reimburse HUD's Federal Housing Administration insurance fund for the applicable portion.	\$208,154
2013-NY-1006-001-A	5/13/2013	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to provide documentation to justify the \$189,322 in unsupported administrative and planning costs that was disbursed for employee salaries and fringe benefits. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds.	\$189,322
2013-FW-1802-001-D	6/21/2013	Support or repay its public housing programs \$180,379 for HUD funds inappropriately used for Sunnybrook. Repayment should be from non-Federal funds.	\$180,379
2013-NY-1010-001-D	9/26/2013	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to Provide documentation to justify the \$177,923 unsupported difference between the City's CDBG program income balance in IDIS and its bank account balances as of June 30, 2013. Any portion of the unsupported difference determined to be ineligible should be reimbursed from non-Federal funds.	\$177,923
2013-CH-1011-003-B	9/30/2013	We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse appropriate escrow accounts \$175,434 from non-Federal funds for the lost interest cited in this finding.	\$175,434
2013-CH-1003-001-E	7/15/2013	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide supporting documentation or reimburse its capital fund \$162,156 from non-Federal funds for the Centre's operating expenses cited in this finding.	\$162,156



**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-AT-1008-002-I	9/30/2013	Provide supporting documentation for activities 675, 697, 701, and 702 to show whether they were eligible HOME activities or reimburse its program \$153,950 from non-Federal funds.	\$153,950
2013-AT-1007-001-A	9/13/2013	Require the owner of Lighthouse Inn to reimburse HUD's Federal Housing Administration insurance fund \$146,983 for the ineligible disbursements cited in this report.	\$146,983
2013-PH-1804-001-A	7/22/2013	Require the owner to deposit \$138,862 from non-Federal funds into the project's reserve for replacement account for the ineligible costs identified by the audit.	\$138,862
2013-FW-1805-001-G	9/26/2013	Support or repay \$135,995 for unsupported procurement expenditures. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds.	\$135,995
2014-AT-1002-002-A	12/5/2013	Support \$131,787 in unsupported contracts and procurement payments or repay the appropriate program from non-Federal funds.	\$131,787
2013-AT-1006-001-C	7/23/2013	Remit to its treasury account and put to better use repayment funds totaling \$130,915 in accordance with HUD requirements.	\$130,915
2013-DE-1003-001-B	9/10/2013	Determine whether any portion of the \$119,218 of improperly disbursed management agent fees are ineligible. For any portion determined to be ineligible, require the owner to repay the fees from non-project funds.	\$119,218
2013-CH-1012-001-B	9/30/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide documentation for the three contracts to support that the costs paid for the contract modifications totaling \$108,766 (\$230,596 less the ineligible use of funds from recommendation 1A) were reasonable. Any amounts that cannot be shown to be reasonable should be repaid to the U.S. Treasury from non-Federal funds.	\$108,766
2013-AT-1006-001-D	7/23/2013	Submit all supporting documentation showing the eligibility and propriety of \$89,331 in unaccounted for program income and recaptured funds or reimburse the HOME program from non-Federal funds.	\$89,331

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-NY-1006-001-B	5/13/2013	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to reimburse from non-Federal funds \$78,530 for ineligible home-buyer rehabilitation and demolition costs charged to the HOME program.	\$78,530
2013-CH-1004-001-A	8/1/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse its program \$136,012 (\$78,727 in housing assistance payments + \$57,285 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance due to inappropriate calculations of housing assistance payments.	\$76,943
2013-CH-1004-001-H	8/1/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse the appropriate households \$65,874 from non-Federal funds for the rent amounts paid in excess of 40 percent of their adjusted monthly income for units that were not affordable.	\$65,874
2013-FW-1805-001-B	9/26/2013	Repay \$65,360 paid from Recovery Act funds to the executive director's and another Authority employee's family members to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$65,360
2013-CH-1003-001-F	7/15/2013	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to deobligate the \$57,410 in capital funds cited in this finding and ensure that the Authority uses the funds for eligible purposes.	\$57,410
2013-FW-1805-001-D	9/26/2013	Support or repay \$42,150 in unsupported additional compensation paid to Authority staff. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds.	\$42,150

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-FW-1805-001-C	9/26/2013	Support or repay \$31,513 in unsupported equipment and supplies costs. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds.	\$31,513
2013-NY-1006-001-C	5/13/2013	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to terminate the contract between the County and the Village of Freeport to rehabilitate and construct single-family public housing units to be sold to low-income residents. The remaining contract balance of \$31,470 should be put to better use by reprogramming it for other eligible purposes.	\$31,470
2013-CH-1005-001-B	8/30/2013	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its program \$30,524 from non-Federal funds (\$26,299 for program housing assistance plus \$4,225 in associated administrative fees) for the 25 units that materially failed to meet HUD's housing quality standards.	\$30,524
2013-CH-1004-001-E	8/1/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to pursue collection from the applicable households or reimburse its program \$27,987 from non-Federal funds for the overpayment of housing assistance due to unreported income.	\$26,760
2014-FW-1801-001-F	11/8/2013	Support or repay to HUD \$437,710 in capital funds spent for any amounts that it cannot support for contracts that did not have procurement records, contracts, cost or price analyses, or independent cost estimates. Should the Authority provide sufficient procurement documentation, require the Authority to provide invoice documentation to support \$21,686 paid to James Decker Builders, \$1,049 paid to Pan American Engineers, and \$49,695 paid to KDC Construction Company, or repay HUD any amounts that it cannot support, as questioned under recommendation 1A. Any repayments must be from non-Federal funds.	\$21,400

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-CH-1003-001-C	7/15/2013	We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its operating reserve fund \$15,754 from non-Federal funds for the ineligible deposit of funds in a non-interest-bearing account.	\$15,754
2013-LA-1003-001-C	3/14/2013	Repay \$14,250 in ineligible expenses to the trust fund from non-Federal funds.	\$14,250
2014-FW-1801-001-G	11/8/2013	Support or repay \$124,009 to its operating funds any amounts that it cannot support for contracts that did not have procurement records, contracts, cost or price analyses, or independent cost estimates. Should the Authority provide sufficient procurement documentation, require the Authority to provide invoice documentation to support \$225 paid to Van's Plumbing Repairs & Construction and \$30 paid to Mike Estes, PC, or repay to its operating fund any amount it cannot support, as questioned under recommendation 1A. Any repayments must be from non-Federal funds.	\$13,452
2013-CH-1011-002-C	9/30/2013	We recommend that the Director of HUD's Detroit Office of Multifamily Housing Programs require the Authority to reimburse the U.S. Treasury \$12,830 from non-Federal funds for the lost interest.	\$12,830
2013-CH-1009-002-A	9/27/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide documentation or reimburse HUD \$12,165 for transmission to the U.S. Treasury for the materials and supplies for its force account labor unit renovations due to missing or inadequate purchase orders, invoices, receipts, or inventory records cited in this finding.	\$12,165
2013-AT-1007-001-C	9/13/2013	Require the owner of Lighthouse Inn to reimburse the 22 tenants for ineligible fees collected totaling \$10,950, from non-project funds.	\$10,950
2013-CH-1009-002-B	9/27/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide documentation or reimburse HUD \$8,554 from the appropriate fund for transmission to the U.S. Treasury for its force account labor employees due to missing labor logs or labor logs that indicated work on projects other than the Recovery Act formula grant work.	\$8,554

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2014-FW-1801-001-E	11/8/2013	Support that it properly used \$7,796 in cash from salvaged appliances and equipment or repay the money from non-Federal sources to its low-rent program.	\$7,796
2014-AT-1004-001-A	12/30/2013	Require the State to provide supporting documentation for the \$7,200 in appraisal fees or reimburse the Program from non-Federal funds.	\$7,200
2014-CH-1001-001-E	11/15/2013	We also recommend that HUD's Associate General Counsel for Program Enforcement pursue the appropriate administrative actions against the contractor's vice president and architectural firm's architect for inappropriately certifying that the contractor had completed its housing rehabilitation work on the project.	\$7,000
2013-AT-1008-001-D	9/30/2013	Determine whether \$11,728 drawn down for those canceled activities was for supported and eligible expenditures.	\$6,688
2013-LA-1008-001-D	8/20/2013	Support or repay the FHA insurance fund \$5,450 for the loss mitigation claims <sup>15</sup> paid as of April 30, 2013, on seven loans 022-2192845, 023-3720644, 023-3766993, 023-4010358, 023-4081269, 023-4135502, and 023-4485740 that contained an unallowable gift. See appendix E.	\$5,450
2013-CH-1004-001-G	8/1/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to support, pursue collection from the applicable landlords, or reimburse its program \$10,243 from non-Federal funds for the overpayment of housing assistance due to discrepancies in the housing assistance payments register.	\$3,156
2014-FW-1801-001-A	11/8/2013	Support or repay \$129,840, which includes \$15,156 to its operating fund, \$2,237 to HUD for its transmission to the U.S. Treasury, and \$112,447 to its Capital Fund program, in unsupported disbursements. Repayment must be from non-Federal funds.	\$2,818
2014-FW-1801-001-C	11/8/2013	Repay its operating fund \$2,733 for funds paid to the previous executive director's wife when she was not an employee. Repayment must be from non-Federal funds.	\$2,733

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2014-FW-1801-001-B	11/8/2013	Support or repay to its operating fund \$33,081 in disbursements to employees for bonuses that were improperly awarded, duplicated pay periods, and unidentified purposes under the applicable years. Repayment must be from non-Federal funds.	\$2,175
2013-NY-1006-001-D	5/13/2013	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to provide documentation to justify the \$1,264 in unsupported project delivery costs. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds.	\$1,264
2013-LA-1008-002-C	8/20/2013	Pay down the principal balance by \$1,101 for the one overinsured loan as a result of an excessive seller contribution.	\$1,101
2013-CH-1009-002-E	9/27/2013	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to provide sufficient documentation to support that the appliance was installed in a unit renovated under the Recovery Act formula grant or reimburse HUD \$429 from its capital funds for transmission to the U.S. Treasury.	\$429
2013-BO-0001-001-A	2/12/2013	Develop and implement comprehensive procedures to assess the effectiveness and completeness of monitoring efforts using metric or query data in the GMP database as detailed in this finding.	\$0
2013-BO-0001-001-B	2/12/2013	Develop and implement procedures to evaluate the field office testing of non-high-risk grantees to ensure the soundness of risk assessments and obtain early warning of potential deficiencies as provided for in HUD CPD Notice 12-02.	\$0
2013-BO-0001-002-A	2/12/2013	Develop and implement a quality control system to validate HOME program data recorded in the Integrated Disbursement and Information System by using field office monitoring data in the GMP database or some other auditable method, such as statistical sampling and testing of key program data.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-BO-0001-002-B	2/12/2013	Develop and implement formal procedures to continually assess the effectiveness and completeness of field office data monitoring efforts using GMP monitoring data to include (1) verifying that HOME data are tested, (2) analyzing results to determine whether program data as a whole are reliable and to identify systemic data issues or issues that should be addressed, and (3) verifying that findings are corrected in a timely manner and monitoring is complete.	\$0
2013-LA-1003-001-D	3/14/2013	Replace GMP Development Group as Bay Vista's management agent with a non-identity-of-interest agent.	\$0
2013-LA-1003-001-E	3/14/2013	Implement proper policies, procedures, and controls to restrict the use of trust funds to only allowable non-operating-type expenses and ensure that the trust funds are not commingled with Bay Vista's and its properties' operating funds.	\$0
2013-HA-0001-002-C	4/16/2013	Work with the Office of the Chief Information Officer to improve the deposit module's reporting capabilities so that Labor Relations staff is able to report and analyze the deposit account transactions and taxes or replace the system.	\$0
2013-NY-1006-002-A	5/13/2013	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to document their application review committee membership and provide evidence of the committee meetings and their evaluation and rating of subrecipients to fully support their funding recommendations.	\$0
2013-NY-1006-002-D	5/13/2013	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to develop controls to ensure that the County's recently established debarment verification procedures are implemented for all future procurement activity.	\$0
2013-NY-1006-003-C	5/13/2013	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct County officials to develop controls that will ensure that the County's decentralized record-keeping system is centralized for ready access to HOME documents.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-KC-0002-001-D	6/26/2013	Resolve issues with the Office of Community Planning and Development and complete the process to publish final regulations for 24 CFR Part 135.	\$0
2013-PH-1804-001-C	7/22/2013	Require the owner to calculate and support the amount of funds required to be on deposit in the tenant security deposit account and deposit funds into the account, if needed, so that the balance in the account is equal to or exceeds the amount of funds required to be in the account.	\$0
2013-PH-1804-001-D	7/22/2013	Declare the project in default of its regulatory agreement and apply remedies available under the regulatory agreement up to and including foreclosure.	\$0
2013-LA-1008-001-A	8/20/2013	Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies (31 U.S.C. 3801-3812, 3729, or both), civil money penalties (24 CFR (Code of Federal Regulations) 30.35), or both against The Lending Company, its principals, or both for incorrectly certifying to the integrity of the data, the mortgage eligibility for FHA mortgage insurance, or that due diligence was exercised during the origination of 732 loans that resulted in actual losses of \$284,412 on 7 loans and potential losses of \$55.4 million on 725 loans for a total loss of \$55.7 million, which could result in affirmative civil enforcement action of approximately \$116.9 million. Double damages for actual loss amounts related to 7 loans and potential losses to 725 loans (\$284,412 + \$55,439,896) plus a fine of \$7,500 each for the 725 loans with unallowable gifts (((\$55,724,308 x 2) + (\$7,500 x 732) = \$116,938,616).	\$0
2013-LA-1008-002-A	8/20/2013	Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies (31 U.S.C. 3801-3812, 3729, or both), civil money penalties (24 CFR 30.35), or both against The Lending Company, its principals, or both for incorrectly certifying to the integrity of the data or that due diligence was exercised during the origination of five loans that resulted in actual losses of \$421,630, which could result in affirmative civil enforcement action of approximately \$880,760. Double damages for actual loss amounts related to five loans (\$421,630) plus a fine of \$7,500 each for the five loans with material underwriting deficiencies (((\$421,630 x 2) + (\$7,500 x 5) = \$880,760).	\$0



**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-LA-1008-003-A	8/20/2013	Fully implement its quality control plan and provide HUD with periodic reports for 12 months to ensure that its quality control reviews, to include early payment defaults, are conducted in accordance with HUD requirements.	\$0
2013-LA-1008-003-B	8/20/2013	Provide training to ensure that its quality control staff is aware of HUD's quality control program requirements.	\$0
2013-DE-1003-001-A	9/10/2013	Require the owner to complete and submit a current version of the required certification to HUD for approval. If the owner does not submit the required certification for HUD approval, consider seeking administrative sanctions.	\$0
2013-DE-1003-002-A	9/10/2013	Require the owner to establish and implement comprehensive financial policies and procedures including the proper maintenance of the books of account.	\$0
2013-DE-1003-002-B	9/10/2013	Provide the necessary technical assistance and confirm that the procedures have been implemented.	\$0
2013-KC-0003-001-C	9/10/2013	Develop and implement additional system error checks to identify potential reporting issues.	\$0
2013-LA-1009-001-B	9/13/2013	Develop and implement written policies and procedures for its HOME program.	\$0
2013-KC-0004-001-B	9/18/2013	Enhance data collection to begin collecting information on whether each coborrower will occupy the subject property as well as the addresses and phone numbers of each coborrower.	\$0
2013-LA-1010-001-D	9/20/2013	Implement adequate written policies and procedures for its salary and administrative allocations to meet applicable HUD rules and requirements.	\$0
2013-LA-1010-001-E	9/20/2013	Provide adequate training to CDBG employees so that the employees have a better understanding and knowledge of administering the CDBG program in accordance with HUD rules and requirements.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2013-NY-1010-001-E	9/26/2013	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to develop a comprehensive overall CDBG policies and procedures manual to ensure that City officials adequately administer the City's CDBG program in accordance with HUD regulations. Specifically, the City should ensure that program income is accurately accounted for and reported to HUD in a timely manner.	\$0
2013-NY-1010-002-B	9/26/2013	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to develop procedures to ensure that funded activities comply with program objectives and that the activities are sufficiently monitored.	\$0
2013-DE-1005-001-E	9/30/2013	Require the Authority to submit financial statements that show how its disposition funds were expended by item and dollar amount.	\$0
2014-FO-0001-001-A	12/6/2013	Obtain a corrective action plan from BAC with critical milestones to document how all information is to be provided, supported, and reconciled to the appropriate underlying information system.	\$0
2014-FO-0001-001-C	12/6/2013	Continue efforts to confirm the insured status of loans not yet matched with data from the insuring agencies.	\$0
2014-FO-0003-001-A	12/16/2013	Develop and implement a detailed remediation action plan to ensure that grant management systems eliminate the FIFO methodology in its entirety. The plan should (1) explain how the budget fiscal year-TAFS for each accounting transaction (project and activity setup, commitment, disbursement, etc.) will be recorded, remain constant, and be maintained, (2) reference Federal system requirements and criteria, and (3) include resources, specific remedies, and intermediate target dates necessary to bring the financial management system into substantial compliance.	\$0
2014-FO-0003-001-B	12/16/2013	Establish controls within the system, which provide an audit trail of the use of the funds by the budget fiscal year-TAFS.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2014-FO-0003-001-C	12/16/2013	Provide oversight of CPD's system implementation or modification to ensure that Federal financial management accounting standards are embedded into the system so that the information transferred from grant management systems to HUD's core financial systems comply with these standards, are recorded in HUD's consolidated financial statements in accordance with Federal GAAP, and ensure that compliant administrative control of funds for its formula grant programs is established.	\$0
2014-FO-0003-002-C	12/16/2013	Implement a cost-effective method for automating the cash management process to include an electronic interface of transactions to the standard general ledger.	\$0
2014-FO-0003-002-E	12/16/2013	Review the cash management process to identify all financial events to be recognized in accordance with GAAP. Establish procedures to account for the cash management activity in a timely manner in compliance with GAAP.	\$0
2014-FO-0003-002-G	12/16/2013	Ensure that PIH's automation of its cash management process complies with Federal financial management requirements.	\$0
2014-FO-0003-003-A	12/16/2013	Design and Implement a loan guarantee system that complies with the Guaranteed Loan System Requirements. Ensure that the implemented loan guarantee system should be integrated with HUD's financial management systems and be included in its financial management system plans.	\$0
2014-FO-0003-004-G	12/16/2013	Establish an appropriate accounting and financial reporting governance structure within OCFO with the appropriate level of accounting, experience, and training to support the size and complexity of HUD's and its component entities' financial reporting requirements.	\$0
2014-FO-0003-006-C	12/16/2013	Enforce already existing internal control procedures to ensure proper supervision over accounting for Section 8 FAF receivables.	\$0
2014-FO-0003-006-D	12/16/2013	Perform a thorough analysis of outstanding FAF receivables and fiscal year 2013 collections to ensure that the receivables accurately represent the amounts owed to HUD, including but not limited to positive confirmations of outstanding receivable balances with the trustees.	\$0
2014-FO-0003-008-B	12/16/2013	Complete the closeout of any remaining CDBG-R and HPRP grants and forward all grant closeout agreement certifications to OCFO for recapture.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2014-FO-0003-008-C	12/16/2013	Deobligate \$14,425,629 tied to 238 program obligations marked for deobligation during the departmentwide unliquidated obligations review. Additionally, OCFO should review the 93 obligations with remaining balances totaling \$316,935 and close out and deobligate amounts tied to obligations that are no longer valid, either based on the criteria defining the availability of appropriations at 31 U.S.C. 1301 or the criteria for recording obligations at 31 U.S.C. 1501.	\$0
2014-FO-0003-008-M	12/16/2013	Design and implement a policy to ensure that reconciliations between the subsidiary ledgers (supporting records) and the obligation balances in the general ledger (controlling accounts) are periodically performed for all HUD appropriations. The policy should also address the follow-up and clearance of identified differences and the responsibilities for the preparers and reviewers.	\$0
2014-AT-1003-001-C	12/30/2013	Adjust program participants' lien amounts for items not completed or corrected in recommendations 1A and 1B.	\$0
2014-AT-1003-001-D	12/30/2013	Review the remaining 88 HARP contracts that were not part of our sample to ensure that the City paid contractors for contracted repairs according to HUD and City regulations. For any contract with ineligible or unsupported costs, the City should include the contract amounts in recommendation 1A or 1B for reimbursement.	\$0
2014-AT-1003-001-F	12/30/2013	Refrain from awarding any future HARP contracts until it has adequate personnel to monitor rehabilitation work and ensure that federal funds are properly expended.	\$0
2014-AT-1003-001-G	12/30/2013	Reinspect the homes to ensure that identified deficiencies have been properly corrected.	\$0

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\$439,127,593

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2015-FO-0001-001-F	11/14/2014	Initiate the billing process for the claims paid, plus incentive, where the lender has not provided the original of the note and security instrument within the prescribed deadlines for the \$1.5 billion.	\$1,486,544,478
2015-NY-1001-001-A	11/24/2014	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct City officials to provide documentation to justify the \$183 million in unsupported salary and fringe benefits and associated expenses charged to the CDBG-DR program. If documentation provided does not support the costs, this amount should be repaid from non-Federal funds.	\$183,000,000
2014-LA-0004-001-B	6/30/2014	HUD should remove the provision that allows public housing authorities to charge asset management fees, which would ensure that at least \$81.6 million in operating funds could be put to better use in meeting HUD program objectives.	\$81,613,671
2014-FW-0001-001-A	2/7/2014	The Boston Housing Authority and the City of Boston to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$33,329,733 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$33,329,733
2014-LA-0005-001-A	8/8/2014	Initiate the billing process, including determining lender status, for the 237 loans that were part of the ACD program for which the lenders were not billed (see appendix D). HUD incurred losses of nearly \$22.4 million for these loans.	\$21,698,472
2014-FW-0001-001-B	2/7/2014	The Boston Housing Authority and the City of Boston to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$21,478,604 to HUD. Repayment must be from non-Federal funds.	\$21,478,604
2014-AT-1015-001-B	9/30/2014	Take appropriate enforcement actions against the responsible parties and pursue civil remedies under the False Claims Act, if legally sufficient, against responsible parties for incorrectly certifying to the integrity of the data or that due diligence was exercised by the underwriting of the loan that resulted in a loss to HUD totaling \$20,157,329.	\$20,157,329

2014-FW-0005-001-E	9/24/2014	The Detroit Housing Commission and the City of Detroit to provide support that they complied with 24 CFR Part 58 requirements for the Commission's Recovery Act grant or require the Commission to repay \$17,275,908 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$17,275,908
2014-FW-0001-001-C	2/7/2014	The Boston Housing Authority and the City of Boston to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$17,058,105 to the Authority's 2012 Capital Fund grant from non-Federal funds.	\$17,058,105
2015-FO-0002-006-J	12/8/2014	Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$3,561,042 in 64 administrative obligations marked for deobligation as of September 29, 2014. Additionally, review the 171 obligations with remaining balances totaling \$19,730,791 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$13,188,250
2014-LA-0005-001-C	8/8/2014	Initiate the billing process, including determining lender status, for the 217 loans that went into default before the indemnification agreement expired for which the lenders were not billed (see appendix F). HUD incurred losses of nearly \$12.5 million for these loans.	\$12,490,032
2014-AT-1801-001-B	3/20/2014	Provide all supporting documentation associated with the \$10,838,880 (Footnote 13) Total disbursements of \$10,876,095 were adjusted to consider \$37,215 questioned in recommendation 1D. in State CDBG, Section 108, and program income proceeds disbursed for the development of the sports complex, if HUD determines the plan to be feasible (recommendation 1A). HUD must determine the eligibility, reasonableness, and allocability of the funds disbursed. OCMA must reimburse its State CDBG program from non-Federal funds any amount determined ineligible.	\$10,838,880
2014-KC-0002-001-B	7/2/2014	Update selection rules for CAIVRS to provide for complete reporting of all ineligible borrowers to put \$9.5 million to better use.	\$9,501,619
2014-FW-0005-001-F	9/24/2014	The Detroit Housing Commission and the City of Detroit to provide support that they complied with 24 CFR Part 58 requirements for the Commission's 2011 Capital Fund grant or require the Commission to repay \$7,756,710 to HUD from non-Federal funds.	\$7,756,710

2015-AT-1001-001-B	12/5/2014	Submit a plan for how it will proceed with respect to the Municipality of Dorado hotel project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$7,369,000 already invested. If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments.	\$7,369,000
2014-FW-0005-001-G	9/24/2014	The Detroit Housing Commission and the City of Detroit to provide support that they complied with 24 CFR Part 58 requirements for the Commission's 2012 Capital Fund grant or require the Commission to reimburse \$7,275,028 to its 2012 Capital Fund grant from non-Federal funds.	\$7,275,028
2014-AT-1007-001-A	8/8/2014	Reevaluate the feasibility of the activities and determine the eligibility of the \$7,136,298 disbursed for the three projects with signs of slow progress. (Footnote 4- Total disbursements of \$7,542,737 were adjusted to consider \$230,811 questioned in recommendation 2A, \$68,322 questioned in recommendation 2B, \$56,102 questioned in recommendation 2D, and \$51,204 questioned in recommendation 2C.) The Municipality must reimburse its HOME program from non-Federal funds if HUD determines the activities to have been terminated and reprogram and put to better use any unexpended funds associated with the terminated activities.	\$7,136,298
2015-AT-1001-001-A	12/5/2014	Submit a plan for how it will proceed with respect to the Municipality of San Lorenzo activity center project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$7,010,276 already invested. (Footnote 6: Total investments of \$7,999,275 were adjusted to account for \$988,154 questioned in recommendation 2A and \$845 in recommendation 2C.) If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments.	\$7,010,276
2014-NY-0003-001-A	9/4/2014	We recommend that the Director of the Public Housing Financial Management Division recapture the \$6,206,924 in operating subsidies that was erroneously awarded to seven PHAs (see appendix C).	\$6,206,924

2015-AT-1001-001-C	12/5/2014	Submit a plan for how it will proceed with respect to the Municipality of Camuy hotel project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$5,474,376 already invested. (Footnote 7: Total investments of \$5,830,878 were adjusted to account for \$436 questioned in recommendation 2A and \$356,066 in recommendation 2C.) If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments.	\$5,474,376
2014-FW-0001-001-G	2/7/2014	The New Bedford Housing Authority to repay \$4,860,197 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$4,860,197
2014-FW-0002-001-E	5/12/2014	The Kansas City, MO, Housing Authority and the City of Kansas City, MO, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$4,517,915 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$4,517,915
2014-PH-1008-001-C	8/29/2014	Determine whether the documentation the State provided is adequate to support \$3,487,461 disbursed for wages and salaries charged to the program by the contractors' employees and if not, direct the State to repay HUD from non-Federal funds for any amount that it cannot support.	\$3,487,461
2015-FO-0002-006-F	12/8/2014	Deobligate the 76 expired or inactive Sections 202 and 811 and project-based Section 8 projects totaling \$3,458,166.	\$3,458,166
2014-FW-0002-001-B	5/12/2014	The Kansas City, KS, Housing Authority and the Unified Government of Wyandotte County-Kansas City, KS, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$3,438,953 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$3,438,953
2014-FW-0001-001-H	2/7/2014	The New Bedford Housing Authority and the City of New Bedford to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$3,154,021 to HUD. Repayment must be from non-Federal funds.	\$3,154,021



2014-FW-0001-001-J	2/7/2014	The New Bedford Housing Authority and the City of New Bedford to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$2,966,280 to the Authority's 2012 Capital Fund grant from non-Federal funds.	\$2,966,280
2014-FW-0002-001-F	5/12/2014	The Kansas City, MO, Housing Authority and the City of Kansas City, MO, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$2,920,093 to HUD from non-Federal funds.	\$2,920,093
2014-FW-0002-001-C	5/12/2014	The Kansas City, KS, Housing Authority and the Unified Government of Wyandotte County-Kansas City, KS, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$2,827,316 to HUD from non-Federal funds.	\$2,827,316
2014-FW-0002-001-G	5/12/2014	The Kansas City, MO, Housing Authority and the City of Kansas City, MO, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$2,710,079 to the Authority's 2012 Capital Fund grant from non-Federal funds.	\$2,710,079
2014-AT-0001-001-E	3/14/2014	Reassess the \$2,621,624 unjustified writeoff for FAF 210 and reinstate and pursue collection of all or any portion of the amount determined to have been written off without proper justification.	\$2,621,624
2014-FW-0002-001-D	5/12/2014	The Kansas City, KS, Housing Authority and the Unified Government of Wyandotte County-Kansas City, KS, to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$2,555,880 to the Authority's 2012 Capital Fund grant from non-Federal funds.	\$2,555,880
2014-LA-0005-001-B	8/8/2014	Initiate the billing process, including determining lender status, for the 32 loans that were part of the CWCOT program for which the lenders were not billed (see appendix E). HUD incurred losses of approximately \$2.2 million for these loans.	\$2,234,925
2015-FW-1801-001-C	10/2/2014	Require the Authority to take action to reclaim its properties valued at \$2,032,266 to improve its financial position, decrease its reliance on HUD program funding, and address its comingling issues.	\$2,032,266

2015-FO-0002-006-B	12/8/2014	Deobligate \$174,168 in 5 administrative obligations and \$9,920,926 in 308 program obligations marked for deobligation during the departmentwide open obligations review. Additionally, review the 72 obligations with remaining balances totaling \$313,419 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$1,956,447
2014-NY-1008-001-A	7/25/2014	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide documentation to justify that the \$1,615,057 in unsupported costs is associated with eligible program activities. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds.	\$1,615,057
2014-NY-0003-001-B	9/4/2014	We recommend that the Director of the Public Housing Financial Management Division reimburse the 5 PHAs that were underfunded \$1,516,882 in ARF funding (see appendix C).	\$1,516,882
2014-CH-0001-001-B	9/30/2014	We recommend that HUD's Deputy Assistant Secretary for Single Family Housing to require the lenders to indemnify HUD for any future losses on the 16 loans with an estimated loss of \$1,487,921, based on the loss severity rate of 54 percent of the total unpaid principal balance of \$2,755,409 as of June 1, 2014.	\$1,487,921
2014-AT-1010-001-G	9/11/2014	Recalculate the commitment requirement as a result of the County's improperly committing \$1,478,250 The County improperly committed \$1,478, 250, composed of activity 5109 and project 61 with commitments of \$500,000 and \$978,250, respectively. in HOME funds for project 61 and activity 5109 and determine the cumulative effect on the County's commitment requirement.	\$1,478,250
2015-NY-1002-002-C	12/1/2014	We recommend that the Director of HUD's New York Office of Public and Indian Housing require Authority officials to provide supporting documents for the proper use of \$1,250,417 in sale proceeds from the scattered-site properties. Any amounts not supported or found to be improperly used should be repaid to the homeownership program from non-Federal funds.	\$1,250,417
2014-AT-1005-001-A	5/29/2014	Reimburse \$1,183,642 in HOME and CHDO funds to the HOME Investment Trust Fund treasury account from non-Federal funds.	\$1,183,642

2014-FW-0001-001-D	2/7/2014	The Nashua Housing Authority and the City of Nashua to provide support that they complied with 24 CFR Part 58 requirements for the Authority's Recovery Act grant or require the housing agency to repay \$1,169,494 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$1,169,494
2015-AT-1001-002-A	12/5/2014	Recover from the borrowers and reimburse \$1,080,242 to the applicable loan guarantee account from non-Federal funds for ineligible disbursements that were not related to the approved projects and used to finance local government operations.	\$1,080,242
2014-FW-0002-001-A	5/12/2014	The Kansas City, KS, Housing Authority to repay \$1,039,797 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury for contract obligations that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds.	\$1,039,797
2014-AT-1005-001-B	5/29/2014	Provide documentation to support the \$1,031,000 in CDBG loans or reimburse the CDBG program from non-Federal funds.	\$1,031,000
2014-NY-1001-001-A	1/15/2014	We recommend that the Director of the HUD Newark Office of Public and Indian Housing instruct Authority officials to provide documentation to support that the 252 units for which the Authority's records did not document that an annual inspection was performed during program year 2012 comply with housing quality standards. If such documentation cannot be provided, the \$3.89 million (consisting of \$3,768,868 in housing assistance payments and \$122,977 of the Authority's administrative fee paid related to those units) should be reimbursed to the program from non-federal funds.	\$997,204
2014-FW-0001-001-E	2/7/2014	The Nashua Housing Authority and the City of Nashua to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2011 Capital Fund grant or require the housing agency to repay \$874,261 to HUD. Repayment must be from non-Federal funds.	\$874,261
2014-CH-1003-001-D	4/30/2014	We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to support the use of the sole-sourcing procurement method for its Recovery Act-funded competitive grant or reimburse HUD \$785,159 from non-Federal funds for transmission to the U.S. Treasury.	\$785,159
2014-AT-1005-002-A	5/29/2014	Reimburse \$772,000 in HOME funds used to pay ineligible expenses to the HOME Investment Trust Fund treasury account from non-Federal funds.	\$772,000

2014-FW-0001-001-F	2/7/2014	The Nashua Housing Authority and the City of Nashua to provide support that they complied with 24 CFR Part 58 requirements for the Authority's 2012 Capital Fund grant or require the housing agency to reimburse \$728,596 to the Authority's 2012 Capital Fund grant from non-Federal funds.	\$728,596
2014-AT-1007-002-A	8/8/2014	Submit all supporting documentation showing the eligibility and propriety of \$726,738 in unaccounted for drawdowns from its treasury account or reimburse the HOME program from non-Federal funds.	\$726,738
2014-AT-1007-001-B	8/8/2014	Require the Municipality to submit all supporting documentation showing that the 35 home buyers met the principal residency requirement for the duration of the period of affordability or reimburse the HOME program from non-Federal funds the \$675,194 in HOME assistance provided.	\$675,194
2014-CH-1006-001-A	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to establish and maintain a separate net restricted assets account and reimburse the net restricted assets fund from non-Federal funds \$640,283 or the current amount owed and provide the results to HUD for verification.	\$640,283
2014-NY-1004-001-G	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to support the reasonableness and eligibility of the administrative program delivery costs charged to the CDBG program, including \$597,048 in program delivery costs that could have been allocated to the State program, and repay the CDBG program from non-Federal funds any amounts determined to be unreasonable or ineligible.	\$597,048
2014-NY-1008-001-E	7/25/2014	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide source documentation to substantiate that the \$584,579 in required non-Federal cash matching funds for five of the six program projects reviewed were met.	\$584,579
2014-FW-1003-001-C	7/2/2014	Support or reimburse its program \$570,834 from non-Federal funds for payments that lacked supporting documentation.	\$570,834
2014-BO-1002-002-A	4/30/2014	Reimburse the Authority's programs from non-Federal funds for more than \$697,471 in unreasonable salary expenditures.	\$512,516

2014-NY-1009-002-C	9/18/2014	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support compliance with the maximum HOME subsidy limits, the environmental review process, and the use and application of program income for the unsupported housing activity or repay \$459,991 from non-Federal funds to the City's HOME program line of credit.	\$459,991
2014-FW-0005-001-J	9/24/2014	The Pontiac Housing Commission to repay \$457,861 in 2011 capital funds to HUD for its statutory violation of the requirement that the responsible entity, not the Commission, sign as certifying officer on the request for release of funds and certification. Repayment must be from non-Federal funds.	\$457,861
2014-BO-1001-001-A	1/23/2014	Repay the Authority's asset management projects from non-Federal funds \$582,562 related to the ineligible cost deficiencies identified in this finding; specifically, charges of \$240,321 for central maintenance employees; \$281,611 for asset management, property management, and bookkeeping fees; \$26,434 for insurance; \$10,000 for auditing; \$20,000 for consulting; and \$4,196 for legal expenses.	\$413,493
2014-AT-1007-003-A	8/8/2014	Deobligate, reprogram, and put to better use \$387,449 in overstated commitments.	\$387,449
2014-CH-1006-002-C	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to implement adequate procedures and controls to ensure that all units meet HUD's housing quality standards and its own requirements to prevent \$373,661 in program funds from being spent on units that do not comply with HUD's requirements over the next year. The procedures and controls should include but not be limited to providing feedback to the inspectors to correct recurring inspection deficiencies, inspectors are properly trained and familiar with HUD's and its own requirements, and inspectors consistently conduct accurate and complete inspections.	\$373,661
2014-LA-0005-002-D	8/8/2014	Initiate the billing process for the five loans with losses to HUD that were streamline refinanced. HUD incurred losses of \$373,228 for these loans.	\$373,228
2015-AT-1001-002-C	12/5/2014	Obtain and submit supporting documentation showing the eligibility and propriety of \$367,840 in disbursements or reimburse the loan guarantee account from non-Federal funds.	\$367,840

2014-AT-1005-002-B	5/29/2014	Seek recovery of the \$323,720 in CDBG funds from the bank with interest from March 14, 2002, to the present. Reimburse \$323,720 in CDBG funds to the CDBG program from non-federal funds and reimburse the interest to the U.S. Treasury.	\$323,720
2014-FW-0005-001-I	9/24/2014	The Pontiac Housing Commission and the City of Pontiac to provide support that they complied with 24 CFR Part 58 requirements for the Commission's Recovery Act grant or require the Commission to repay \$315,831 to HUD for its transmission to the U.S. Treasury. Repayment must be from non-Federal funds.	\$315,831
2014-PH-1007-001-A	7/15/2014	Reimburse the grantee's program \$312,077 from non-Federal funds for the ineligible disbursements.	\$312,077
2014-NY-1009-004-D	9/18/2014	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City Officials to record the receipt and use of \$289,858 in program income in IDIS, thus ensuring that \$289,858 in program income is properly accounted for and put to better use.	\$289,858
2014-AT-0001-001-B	3/14/2014	Require contract administrators that did not apply the back-out requirements to recalculate all FAF projects with Section 8 rent increases that occurred from January 2004 to the present and adjust current and future rents to the amounts supported by the calculations. We estimate annual savings of \$279,639 through the implementation of this recommendation for the projects reviewed.	\$279,639
2014-FW-0005-001-H	9/24/2014	The Pontiac Housing Commission to repay \$273,774 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury for contract obligations that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds.	\$273,774
2014-NY-1009-002-A	9/18/2014	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$250,410 from non-Federal funds for HOME assistance expended on housing units acquired by two ineligible home buyers.	\$250,410
2014-AT-1010-001-B	9/11/2014	Provide supporting documentation for activity 5134 or reimburse its program \$45,600 from non-Federal funds and put to better use \$204,400 in HOME funds.	\$250,000

2015-FW-1801-001-D	10/2/2014	Require the Authority to determine how much of the \$243,442 in salaries for individuals assigned to work at multiple properties was improperly paid with Federal funds and repay the amounts to the appropriate programs from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal programs were appropriate, the full \$243,422 should be repaid to HUD.	\$243,442
2014-CH-1003-001-C	4/30/2014	We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to support the reasonableness or reimburse HUD \$239,033 from non-Federal funds, for transmission to the U.S. Treasury, for the amount of the Commission's Recovery Act-funded contract that exceeded the independent estimate.	\$239,033
2014-PH-1007-001-B	7/15/2014	Provide documentation to support its use of \$308,797 in program funds or reimburse the grantee's program from non-Federal funds for any amount that it cannot support.	\$226,664
2014-CH-1002-001-C	1/6/2014	We recommend that the Director of HUD's Detroit Office of Community Planning and Development require the City to use for eligible Program costs, before drawing down additional Program funds, \$203,802 in (1) the remaining fire insurance funds for which it inappropriately drew down Program funds when it had fire insurance funds available (nearly \$132,000) and (2) Program funds drawn down for duplicate demolition costs (nearly \$72,000).	\$203,802
2014-NY-1004-001-A	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to submit documentation to justify the unsupported costs of \$200,000 incurred for an economic development loan so that HUD can make an eligibility determination. For any costs determined to be ineligible, HUD should require the City to reimburse the CDBG program from non-Federal funds.	\$200,000
2015-BO-1001-001-B	12/16/2014	Provide documentation to support that the \$200,000 transferred to the agent's revolving fund account was expended for eligible project costs and if such support cannot be provided, repay the project this amount from non-Federal funds.	\$200,000

2014-FW-1002-001-B	5/27/2014	Discontinue using its low-rent public housing fund as a general fund to pay costs associated with its business activities until it has established appropriate controls.	\$178,893
2014-AT-1011-001-C	9/22/2014	Develop and implement procedures and controls to ensure compliance with requirements, to include but not be limited to procedures and controls to ensure that (1) housing assistance payments are eligible and supported, (2) appropriate documentation is obtained and maintained, and (3) property managers are adequately trained on the program requirements. By doing so, we estimate an annual savings of \$174,995 in housing assistance payments.	\$174,995
2014-LA-0005-001-D	8/8/2014	Determine the loss amounts for the three loans (412-4767940, 442-2462614, and 561-8450712) that were part of the ACD program, which OIG was unable to determine the loss, to be included in recommendation 1A above.	\$147,467
2014-FW-1806-001-E	8/19/2014	Support or repay from non-Federal funds \$144,263 to its Operating Fund program for credit card purchases that did not have receipts or other support.	\$144,263
2015-FO-0002-006-U	12/8/2014	Deobligate \$5,210 in two administrative obligations and \$109,500 in one program obligation marked for deobligation during the departmentwide open obligations review. Additionally, review the 17 obligations with remaining balances totaling \$26,711 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$141,421
2014-CH-1006-001-C	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to support that program funds were not used for the \$132,974 (\$68,369 in personal and inappropriate expenditures + \$64,605 in unsupported expenditures) or reimburse its program from non-Federal funds for the unsupported credit card expenditures cited in this finding.	\$132,974
2014-NY-1009-001-L	9/18/2014	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reconcile the \$118,561 (\$16,192 + 102,369) discrepancy between the City's accounting records and financial information reported in IDIS to ensure that these funds have been put to their intended use.	\$118,561



2014-CH-1006-003-F	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to support or reimburse its program \$118,079 (\$112,571 in housing assistance payments + \$5,508 in associated administrative fees) from non-Federal funds for the unsupported overpayment of housing assistance cited in this finding.	\$118,079
2014-FW-1802-001-B	3/31/2014	Require the Authority to support or repay its various program accounts \$109,861 from nonfederal funds for unsupported payroll, other compensation, bonuses, travel, supplies, contractor payments and petty cash disbursements.	\$103,420
2014-AT-1005-002-C	5/29/2014	Reimburse \$100,000 in HOME funds to the HOME Investment Trust Fund Treasury account from non-Federal funds.	\$100,000
2014-CH-1004-001-F	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to support or reimburse its program \$220,704 (\$70 + \$197,906 in housing assistance payments + \$26 in utility allowances + \$22,702 in associated administrative fees) from non-Federal funds for the unsupported overpayment of housing assistance due to unsupported calculations, missing eligibility documentation, and discrepancies in the housing assistance payments register.	\$91,226
2014-FW-0005-001-K	9/24/2014	The Pontiac Housing Commission to reimburse \$82,470 to the Commissions' 2012 Capital Fund grant for operation expenditures that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds.	\$82,470
2014-CH-1003-001-A	4/30/2014	We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to reimburse HUD \$79,975 from non-Federal funds, for transmission to the U.S. Treasury, for the work items that were not allocable to the Recovery Act competitive grant-funded contract.	\$79,975
2014-AT-0001-001-F	3/14/2014	Reassess the \$72,969 unsupported writeoff for FAF 393 and reinstate and pursue collection of all or any portion of the amount determined to have been written off without proper justification.	\$72,969
2014-AT-1007-002-B	8/8/2014	Submit all supporting documentation showing the eligibility and propriety of \$68,322 charged to the HOME program for project and administrative costs or reimburse the program from non-Federal funds.	\$68,322

2014-AT-0001-001-G	3/14/2014	Reassess the \$67,000 unsupported writeoff for FAF 184 and reinstate and pursue collection of all or any portion of the amount determined to have been written off without proper justification.	\$67,000
2014-FW-0005-001-A	9/24/2014	The Dearborn Housing Commission to repay \$63,255 in Recovery Act grant funds to HUD for its transmission to the U.S. Treasury for architect and engineering fees and contract obligations that occurred before the environmental review was completed by the responsible entity. Repayment must be from non-Federal funds.	\$63,255
2014-AT-1007-002-C	8/8/2014	Reimburse from non-Federal funds \$62,204 in ineligible project costs.	\$62,204
2015-BO-1001-001-D	12/16/2014	Provide documentation to support that the expenditure of \$57,110 in 2011 was for eligible project salaries and if such support cannot be provided, repay the amount to the project from non-Federal funds.	\$57,110
2014-AT-1007-002-D	8/8/2014	Remit to its treasury account and put to better use the reimbursed HOME funds totaling \$56,102.	\$56,102
2014-CF-1805-001-A	8/11/2014	Agree to allow HUD OIG to record the \$57,500 settlement in HUD's Audit Resolution and Corrective Actions Tracking System as an ineligible cost.	\$52,500
2015-FW-1801-001-J	10/2/2014	Require the Authority to determine whether the Authority improperly used Federal funds totaling \$50,000 which were used to pay unnecessary severance contract costs. If Federal funds were improperly used, the Authority should repay \$50,000 to its Federal program accounts from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$50,000 should be repaid to HUD.	\$50,000
2014-NY-1001-002-C	1/15/2014	We recommend that the Director of the HUD Newark Office of Public and Indian Housing instruct Authority officials to provide adequate documentation of a valid Social Security number for the three tenants without valid Social Security numbers on whose behalf \$116,761 in housing assistance payments was disbursed. Any amount not supported should be repaid from non-Federal funds, and the status of any tenant deemed ineligible should be determined in accordance with the Authority's administrative plan.	\$46,786

2015-FW-1802-001-D	10/31/2014	We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to either support or repay to HUD for its transmission to the U.S. Treasury \$43,300 in unsupported asbestos abatement expenses. Repayment must be from non-Federal funds.	\$43,300
2015-FW-1801-001-F	10/2/2014	Require the Authority to determine whether the Authority improperly used Federal funds totaling \$40,600 to make lease payments on the parking lot it already owned. If Federal funds were improperly used, the Authority should repay \$40,600 from non-Federal funds to its Federal program accounts. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$40,600 should be repaid to HUD.	\$40,600
2014-CH-1004-001-A	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$39,605 (\$21,546 in housing assistance payments + \$18,059 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance due to inappropriate calculations of housing assistance payments.	\$39,605
2014-AT-1801-001-D	3/20/2014	Submit supporting documentation showing the eligibility and propriety of \$37,215 drawn from HUD or reimburse the State CDBG program from non-Federal funds.	\$37,215
2015-FW-1802-001-B	10/31/2014	We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to resolve its unpaid payroll taxes and retirement liabilities and ensure that the Authority only uses non-federal or non-HUD funds to pay the unpaid interest or penalties.	\$36,882
2014-CH-1006-002-B	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$35,545 from non-Federal funds (\$32,769 for program housing assistance + \$2,776 in associated administrative fees) for the 19 units that materially failed to meet HUD's housing quality standards and its own requirements.	\$35,545
2014-CH-1004-002-A	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$31,204 from non-Federal funds for the ineligible expenditures cited in this finding.	\$31,204

2014-CH-1006-003-K	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to implement procedures and controls to ensure that housing assistance is correctly calculated and repayment agreements are created to recover overpaid housing assistance when unreported income is discovered during the examination process to ensure that \$30,764 (\$27,211 in overpayments + \$3,553 in underpayments) in program funds is appropriately used for future payments.	\$30,764
2014-CH-1004-001-G	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse the appropriate households \$25,767 from non-Federal funds for the rent amounts paid in excess of 40 percent of their adjusted monthly income for units that were not affordable.	\$25,767
2015-FW-1801-001-M	10/2/2014	Require the Authority to repay \$23,546 to its Section 8 Homeownership Voucher program from non-Federal funds for the \$17,124 in ineligible owner housing assistance payments to the former Section 8 program manager and the \$6,422 in ineligible owner housing assistance payments to the son of director 1.	\$23,546
2014-CH-1006-001-E	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to support that program funds used were not used to pay the \$23,353 in employee loans or reimburse its program from non-Federal funds for the unsupported employee loans cited in this finding.	\$23,353
2014-FW-0001-001-I	2/7/2014	The New Bedford Housing Authority to repay \$22,786 from non-Federal funds to its 2012 Capital Fund grant for salaries and benefits that were released before the responsible entity documented that activities met exemption requirements.	\$22,786
2015-FW-1802-001-C	10/31/2014	We recommend that the Director, Office of Public Housing, Fort Worth, TX, Require the Authority to support or repay \$46,097 in unsupported expenditures. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2010 or earlier capital fund grants, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds.	\$21,767

2014-CH-1003-001-B	4/30/2014	We recommend that the Acting Director of HUD's Detroit Office of Public Housing require the Commission to reimburse HUD \$20,833 from non-Federal funds, for transmission to the U.S. Treasury, for the Recovery Act-funded work items that were not included in the Commission's annual or 5-year plan.	\$20,833
2014-CH-1006-003-A	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$20,001 (\$12,221 in housing assistance payments + \$7,780 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance due to inappropriate calculations of housing assistance payments.	\$20,001
2014-NY-1004-001-C	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to repay from non-Federal funds the ineligible costs of \$18,027 that were paid to a subrecipient, which did not benefit the CDBG program.	\$18,027
2014-FW-1003-002-B	7/2/2014	Reimburse its program \$18,391 from non-Federal funds for the 12 units that materially failed to meet HUD's housing quality standards.	\$16,391
2014-FW-1003-001-A	7/2/2014	Reimburse its program \$16,350 from non-Federal funds for the overpayment of housing assistance and utility reimbursement payments.	\$16,350
2014-CH-1002-001-H	1/6/2014	We recommend that the Director of HUD's Detroit Office of Community Planning and Development support that the more than \$14,000 in refunded gas cut and cap fees that was inappropriately transferred into its Program account and used for Program costs was an eligible Program use under the Recovery Act or reimburse its Program under the Recovery Act \$14,250 from non-Federal funds and use the funds for eligible Program costs under the Recovery Act.	\$14,250
2014-CH-1006-001-F	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$12,654 from non-Federal funds for the ineligible overdraft, nonsufficient fund checks, and service charges.	\$12,654

2015-FW-1801-001-H	10/2/2014	Require the Authority to determine whether the Authority improperly used Federal funds totaling \$11,833 which were used to cancel an existing phone system and purchase a new one. If Federal funds were improperly used, the Authority should repay \$11,833 to its Federal program accounts from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$11,833 should be repaid to HUD.	\$11,833
2014-AT-1011-001-B	9/22/2014	Support or reimburse its project \$218,676 from non-project funds for housing assistance payments that lacked supporting documentation.	\$11,175
2014-CH-1006-003-C	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to pursue collection from the applicable households or reimburse its program \$10,369 from non-Federal funds for the overpayment of housing assistance due to unreported income.	\$10,369
2014-CH-1006-003-E	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$9,420 from non-Federal funds for the overpayment of housing assistance due to allowing households a one-bedroom payment standard each for a shared-housing unit.	\$9,420
2014-FW-1804-001-J	8/1/2014	Support or repay from non-Federal funds \$8,721 in unsupported vacation payments.	\$8,721
2014-NY-1004-001-D	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation regarding the repayment of the \$7,035 that was paid an architecture firm related to a State grant to ensure that it was properly repaid to the CDBG program from non-Federal funds.	\$7,035
2014-NY-1001-001-C	1/15/2014	We recommend that the Director of the HUD Newark Office of Public and Indian Housing instruct Authority officials to reimburse from non-federal funds the \$62,789 in housing assistance disbursed for the nine units that materially failed housing quality standards inspection.	\$6,849
2014-CH-1004-001-C	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$5,599 from non-Federal funds for the overpayment of housing assistance due to unreported income.	\$5,599

2014-CH-1006-003-B	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse the appropriate households \$3,973 from program funds for the underpayment of housing assistance due to inappropriate calculations of housing assistance payments.	\$3,973
2014-FW-1806-001-D	8/19/2014	Repay \$3,840 from non-Federal funds to its Operating Fund program for amounts paid for ineligible credit card purchases and transactions.	\$3,840
2014-CH-1002-001-F	1/6/2014	We recommend that the Director of HUD's Detroit Office of Community Planning and Development require the City to support that the more than \$7,000 in fire insurance funds transferred into its Block Grant program account in May 2012 for an address was appropriate or reimburse its Program \$3,833 from non-Federal funds, as appropriate, for the nearly \$4,000 in Program funds that it drew down for the address.	\$3,833
2014-CH-1006-001-D	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$3,036 from non-Federal funds for the ineligible credit card late fees and finance charges.	\$3,036
2014-CH-1006-003-G	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse the appropriate household \$3,006 from non-Federal funds for the rent amount paid in excess of 40 percent of its adjusted monthly income for the unit that was not affordable.	\$3,006
2014-CH-1006-003-D	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reimburse its program \$2,558 from non-Federal funds for the overpayment of housing assistance due to not capturing income increases reported by the households.	\$2,558
2014-CH-1004-001-D	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable landlords or reimburse its program \$2,095 in housing assistance from non-Federal funds for the overpayment of housing assistance due to discrepancies in the housing assistance payments register.	\$2,095
2014-FW-1806-001-F	8/19/2014	Support or repay from non-Federal funds \$2,070 to its Capital or Operating Fund program as appropriate for the missing appliances.	\$2,070

2014-FW-1804-001-M	8/1/2014	Repay from non-Federal funds \$1,724 paid for unnecessary costs paid for mileage.	\$1,724
2014-FW-1804-001-N	8/1/2014	Support or repay from non-Federal funds \$1,682 paid to its executive director for unsupported costs.	\$1,682
2014-CH-1004-001-B	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse the appropriate households \$5,308 from program funds for the underpayment of housing assistance due to inappropriate calculations.	\$1,382
2014-CH-1004-001-E	7/14/2014	We recommend that the Acting Director of HUD's Chicago Office of Public Housing require the Authority to reimburse the appropriate landlords \$1,143 in housing assistance from program funds for the underpayment of housing assistance due to discrepancies in the housing assistance payments register.	\$673
2015-FW-1801-001-I	10/2/2014	Require the Authority to determine whether the Authority improperly used Federal funds totaling \$657 which were used to purchase ineligible meals and other personal items. If Federal funds were improperly used, the Authority should repay \$657 to its Federal program accounts from non-Federal funds. If the Authority is unable to accurately determine the amount due to and due from each program or support that the funds charged to the Federal program were appropriate, the full \$657 should be repaid to HUD.	\$657
2014-FW-1804-001-O	8/1/2014	Repay from non-Federal funds \$620 paid to the executive director for ineligible costs.	\$620
2014-CH-1002-001-B	1/6/2014	We recommend that the Director of HUD's Detroit Office of Community Planning and Development determine whether the U.S. Treasury paid unnecessary interest on the Program funds associated with the more than \$604,000 in fire insurance funds the City transferred into its Program account in July 2013. If the U.S. Treasury paid unnecessary interest, the City should reimburse HUD, for transmission to the U.S. Treasury, from non-Federal funds for the unnecessary interest the U.S. Treasury paid on the Program funds that the City inappropriately drew down for activities when it had fire insurance funds for the properties associated with the activities.	\$0



2014-CH-1002-001-G	1/6/2014	We recommend that the Director of HUD's Detroit Office of Community Planning and Development require the City to determine for the remaining 177 addresses in its report whether fire insurance funds were available when it drew down Program funds for the demolition costs. If fire insurance funds were available, the City should (1) use the fire insurance funds for eligible Program costs before drawing down additional Program funds and (2) reimburse HUD, for transmission to the U.S. Treasury, from non-Federal funds any unnecessary interest the U.S. Treasury paid on the Program funds that it drew down for activities when it had fire insurance funds for the properties associated with the activities.	\$0
2014-FW-0001-001-K	2/7/2014	The housing agencies to work with their respective responsible entities and local HUD environmental officer to show that no harm occurred from completion of all of the projects or mitigate any harm that occurred.	\$0
2014-NY-0001-001-B	2/19/2014	We recommend that the Director, Office of Multifamily Asset Management, require that each Hub or field office review its refinanced Section 202/223(f) projects for debt service savings amounts, utilizing data provided from this audit for possible additional debt service savings. Where legally possible each Hub or field office should identify, account for by project, and use these amounts for current and future opportunities benefiting tenants or to fund reductions in housing assistance payments.	\$0
2014-NY-0001-001-C	2/19/2014	We recommend that the Director, Office of Multifamily Asset Management, implement procedures to ensure that all future Section 202 refinancings comply with the requirement to generate positive debt service savings or the limited exception to this requirement related to 6 percent or lower interest rates.	\$0
2014-AT-0001-001-A	3/14/2014	Develop and implement controls and procedures to monitor the application of required rent adjustments to Section 8 FAF projects which should include adding a section to Housing's monitoring review checklist to address the backing out of trustee sweep payments.	\$0
2014-AT-0001-001-C	3/14/2014	Renew Housing Notices 97-49 and 3-28 and include appropriate example calculations to guide contract administrators and HUD staff on how to calculate annual adjustment factor rents for bond-refunded projects and for use in enforcing the requirements.	\$0

2014-AT-0001-001-D	3/14/2014	Develop and implement controls to ensure requests made by Housing for adjustments to bond receivables are properly assessed and supported in accordance with provisions in Housing Notice 3-28.	\$0
2014-AT-0001-001-H	3/14/2014	Develop and implement controls and procedures to monitor the remitting of trust fund balances to ensure that funds due to HUD upon prepayments or normal payoff of bonds are not released to other parties unless conditions established by headquarters are met and documented.	\$0
2014-AT-1801-001-C	3/20/2014	Ensure that the Municipality maintains adequate documentation related to the Vieques sports complex project in accordance with HUD requirements and that these demonstrate the allowability, necessity, and reasonableness of the costs incurred.	\$0
2014-FO-0004-001-G	4/15/2014	Report on Multifamily, Public Housing, and Section 8 program improper payment rates separately in the agency financial reports.	\$0
2014-FO-0004-001-L	4/15/2014	Coordinate with all appropriate program officials when responding to OCFO's information requests to ensure that all statements are accurate for the current fiscal year, to include but not be limited to updates to corrective action plans, internal controls in place, and information on any barriers the agency is experiencing.	\$0
2014-FO-0004-001-M	4/15/2014	Develop and execute formal plans to hold accountable program officials and processing entities (owners or administrators) responsible for improper payments.	\$0
2014-FO-0004-002-A	4/15/2014	Reassess existing supplemental measures and corrective actions, and enhance or develop new supplemental measures and corrective actions to ensure that they target the root causes of error identified in the improper payment studies.	\$0
2014-FO-0004-002-D	4/15/2014	Reassess existing supplemental measures and corrective actions, and enhance or develop new supplemental measures and corrective actions to ensure that they target the root causes of error identified in the improper payment studies.	\$0
2014-FO-0004-002-E	4/15/2014	Periodically reevaluate the supplemental measures and corrective actions so that new and innovative ways to reduce improper payments are identified and implemented.	\$0

2014-FO-0004-002-F	4/15/2014	Work with REAC to develop management-level reports in EIV that will allow Multifamily Housing management to efficiently and effectively identify processing entities that are responsible for improper payments and develop policies and procedures to hold owners/administrators identified accountable.	\$0
2014-FO-0004-002-G	4/15/2014	Work with PIH and Multifamily Housing management to develop management-level reports in EIV that will allow PIH and Multifamily Housing management to efficiently and effectively identify processing entities that are responsible for improper payments.	\$0
2014-FO-0004-002-H	4/15/2014	Work with PIH and Multifamily Housing to determine annual improper payments HUD made to deceased tenants, and report this amount as an additional source of improper payments in its AFR.	\$0
2014-FW-0002-001-H	5/12/2014	The housing agencies to work with their respective responsible entities and local HUD environmental officer to show that no harm occurred from completion of all the projects or mitigate any harm that did occur.	\$0
2014-NY-1004-001-B	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to require the subrecipient to request a waiver related to the apparent conflict of interest and implement standards of conduct procedures that prohibit participation in the selection, award, or administration of a contract involving Federal funds if there is a real or apparent conflict of interest.	\$0
2014-NY-1004-001-E	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to establish controls to ensure that grant- and subgrant-supported activities are adequately monitored and administered to provide assurance that funds have been used only for eligible activities, costs incurred are necessary and reasonable, and national objectives have been attained.	\$0
2014-NY-1004-001-F	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to establish controls to ensure that CDBG funds are not used to pay for costs related to other funding sources or programs.	\$0

2014-NY-1004-001-H	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to establish procedures to ensure that the costs of administering the State-funded rehabilitation program are no longer charged to the CDBG program.	\$0
2014-NY-1004-001-I	5/20/2014	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to Establish controls to ensure that assets are adequately safeguarded and duties are adequately segregated.	\$0
2014-AT-1005-002-E	5/29/2014	Establish and implement procedures to review and oversee the agreements of its Community Development Department and recover CDBG and HOME funds when required.	\$0
2014-AT-1005-003-A	5/29/2014	Ensure that its annual inspections are properly performed and thoroughly documented so the inspection reports provide a clear trail of necessary repairs to ensure that the deficiencies are corrected and those corrections can be verified against the identified deficiencies.	\$0
2014-AT-1005-003-B	5/29/2014	Inspect the project, identify the deficiencies, and require the owner to correct all deficiencies identified.	\$0
2014-AT-1005-004-A	5/29/2014	Review all of the Department's participation agreements to ensure compliance with HUD and HOME requirements.	\$0
2014-AT-1005-005-A	5/29/2014	Ensure that the Department obtains all of the project costs from the developer to determine the applicable costs and properly prepare a cost allocation plan.	\$0
2014-AT-1005-005-B	5/29/2014	Provide the cost allocation plan for review.	\$0
2014-LA-0004-001-A	6/30/2014	Revise HUD's asset management fee policy to refederalize the Operating Fund program's management and bookkeeping fees and the Capital Fund program's management fees.	\$0
2014-LA-0004-001-C	6/30/2014	Establish and implement procedures to reassess the management and bookkeeping fees periodically to ensure that they are reasonable. HUD should retain the documentation justifying the calculation of the rates.	\$0
2014-LA-0004-001-H	6/30/2014	Develop, document, and implement written procedures to ensure that fees charged to the asset management projects and Capital Fund program and expenses from the central office cost center are used to support HUD's mission.	\$0

2014-KC-0002-001-A	7/2/2014	Document the selection rules used for feeding data to CAIVRS to explain in detail the flow of information from HUD's systems.	\$0
2014-KC-0002-001-C	7/2/2014	Develop and implement system error checks to identify potential reporting issues.	\$0
2014-KC-0002-002-A	7/2/2014	Update CAIVRS' selection rules to report delinquent Federal debt beyond the 3-year claim period or obtain an exemption from the Secretary of the Treasury to exempt FHA loans after 3 years.	\$0
2014-PH-1007-001-D	7/15/2014	Based on the outcome of the State's investigation and criminal trial, make a referral to HUD recommending administrative sanctions, as appropriate, up to and including debarment of the Authority's former rehabilitation specialist, the Planning District Commission's former deputy director, and the involved contractors.	\$0
2014-NY-1008-001-B	7/25/2014	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to strengthen oversight controls over disbursements to ensure that adequate supporting documentation is maintained and complies with applicable regulations.	\$0
2014-NY-1008-001-C	7/25/2014	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to follow its policies and procedures for record-keeping to maintain records that adequately identify the source and application of funds provided for financially assisted activities.	\$0
2014-NY-1008-001-D	7/25/2014	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide records detailing the funding sources of the non-Federal cash match for the six grant activities reviewed.	\$0
2014-NY-1008-001-F	7/25/2014	We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to reconcile its accounting records to ensure that total revenues and expenditures in its general ledgers reconcile to the revenues and expenditures reported in its annual performance reports and LOCCS.	\$0
2014-FW-1804-001-K	8/1/2014	Support or repay from non-Federal funds \$6,895 in unsupported pay increases.	\$0

2014-AT-1007-001-C	8/8/2014	Recapture any shortfalls generated by the closure and deobligation of funds associated with recommendations 1A to 1B that do not meet statutory requirements for the timely commitment and expenditure of funds pursuant to the National Defense Authorization Act of 1991 and/or Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended.	\$0
2014-AT-1007-003-B	8/8/2014	Correct any inaccurate information in HUD's information system, including but not limited to the receipt of \$233,137 associated with program income and recaptured funds not reported and inaccurate commitment amounts and dates.	\$0
2014-LA-0005-001-F	8/8/2014	Develop and implement postindemnification and billing policies and procedures to ensure that lenders are billed for loans that went into default during indemnification agreement period.	\$0
2014-CH-1006-001-B	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to reconcile its books and accounting records to determine the sources and use of funds in its operating account.	\$0
2014-CH-1006-003-L	8/14/2014	We recommend that the program center coordinator of HUD's Indianapolis Office of Public and Indian Housing require the Authority to implement procedures and controls to ensure that required eligibility documentation is obtained and maintained to support households' admission to and continued assistance on the program.	\$0
2014-NY-0003-001-C	9/4/2014	We recommend that the Director of the Public Housing Financial Management Division ensure that the 2014 ARF funding calculation for the 10 PHAs includes the corrections needed as a result of this finding, thus ensuring that the ARF funding provided will represent funds to be put to better use.	\$0
2014-AT-1010-001-A	9/11/2014	Establish and implement policies and procedures to ensure that commitments are entered into IDIS after the County has a valid written agreement that has been signed and dated by all parties.	\$0
2014-AT-1010-001-D	9/11/2014	Provide the revised HOME agreement templates for the various types of awardees, which must include the HOME provisions and date line for signatures. The home buyer assistance agreements template should also include a signature and date line for the County.	\$0

2014-AT-1010-001-E	9/11/2014	Establish and implement policies and procedures to ensure that amendments are executed on a timely basis.	\$0
2014-AT-1011-001-A	9/22/2014	Reimburse its project \$216,749 from non-project funds for the ineligible housing assistance payments.	\$0
2014-AT-1011-001-D	9/22/2014	Develop and implement policies to monitor its property managers to ensure adequate administration of the program.	\$0
2014-FW-0005-001-L	9/24/2014	The housing commissions to work with their respective responsible entities and local HUD environmental officer to show that no harm occurred from completion of all of the projects or mitigate any harm that occurred.	\$0
2014-LA-1007-001-B	9/29/2014	Review the rest of its active CDBG-funded projects in its portfolio managed by its former redevelopment agency to ensure that all required executed agreements are in place with the relevant parties, guaranteeing the City's vested interest within one year of this report or take appropriate action against the City for those that did not have the applicable required agreements.	\$0
2014-LA-1007-001-C	9/29/2014	Review the rest of its active CDBG-funded projects in its portfolio that were managed by its former redevelopment agency to ensure that all projects meet a national objective. For those that did not meet program national objectives, provide and implement a plan of action to meet the specific national objective within one year of this report or reimburse HUD from non-Federal funds.	\$0
2014-AT-1015-001-A	9/30/2014	Refer Prudential Huntoon Paige Associates, LTD to the Mortgagee Review Board for appropriate action for violations that caused a more than \$20 million loss to HUD's FHA insurance fund.	\$0
2014-AT-1015-001-C	9/30/2014	Pursue administrative actions, as appropriate, against the responsible party for the material underwriting deficiencies cited in this report.	\$0
2015-DP-0001-002-A	10/21/2014	Not released to public.	\$0
2015-DP-0001-002-B	10/21/2014	Not released to public.	\$0
2015-AT-1001-001-D	12/5/2014	Conduct monitoring of the Section 108 activities with signs of slow progress to ensure that program objectives are met and provide the intended benefits.	\$0
2015-AT-1001-002-B	12/5/2014	Ensure that borrowers did not use Section 108 funds to finance local government operations and verify the return of any ineligible disbursement.	\$0

2015-AT-1001-002-D	12/5/2014	Ensure that the borrowers either transfer the unexpended Section 108 loan proceeds to the repayment account or submit a request for extension to HUD.	\$0
2015-AT-1001-002-E	12/5/2014	Ensure that the borrowers provide HUD the additional security requirements according to the loan agreement.	\$0
2015-AT-1001-002-F	12/5/2014	Ensure that borrowers develop and implement a financial management system in accordance with HUD requirements to ensure that program funds can be traced to a level that ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.	\$0
2015-AT-1001-002-G	12/5/2014	Ensure that all Section 108 loan proceeds deposited at commercial banks are properly collateralized with Government obligations.	\$0
2015-AT-1001-002-H	12/5/2014	Conduct monitoring reviews of all Section 108 projects and ensure that borrowers comply with all loan agreement provisions and HUD regulations.	\$0
2015-AT-1001-002-I	12/5/2014	Increase monitoring of Municipal Affairs' performance in the administration of its Section 108 loan program. Consider imposing sanctions if Municipal Affairs does not demonstrate program progress.	\$0
2015-FO-0002-001-A	12/8/2014	Continue to work with CPD's information technology services contractor and OCFO to ensure that all three phases of the plan to bring IDIS into compliance with GAAP and applicable Federal system requirements are completed as scheduled.	\$0
2015-FO-0002-003-F	12/8/2014	Validate grants payable estimates and any assumptions used to produce the estimates against subsequent grantee reporting.	\$0
2015-FO-0002-003-G	12/8/2014	Incorporate into their grants payable accrual estimation methodologies steps to appropriately validate grant accrual estimates and assumptions used to produce the estimates against subsequent grantee reporting.	\$0
2015-FO-0002-005-E	12/8/2014	Work with OCFO to revise the funds control plans for the Section 8 project-based programs to ensure that the obligation process in place is sufficient to support a legally binding point of obligation and is reviewed and authorized by designated officials.	\$0
2015-FO-0002-007-D	12/8/2014	Periodically reconcile balances with OCIO subsidiary records and research and resolve any identified differences.	\$0
2015-FO-0002-007-F	12/8/2014	Increase efforts to quickly complete outstanding front-end risk assessments and coordinate with OCFO to finalize the review and approval process even in the absence of policies and procedures with specific deadlines in this area.	\$0



2015-FO-0002-007-I	12/8/2014	Develop a subsidiary system to accumulate the capitalized cost and related depreciation expense for each software project under development or placed into production.	\$0
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\$2,052,747,185

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2016-FO-0003-013-A	11/18/2015	Complete any outstanding validation reviews and transition back as much as \$466.5 million in Housing Choice Voucher program funding from MTW PHAs and \$41 million from non-MTW PHAs.	\$507,500,000
2016-FO-0002-001-C	11/16/2015	Start the billing process for the claims paid, plus incentive, in which the lender has not provided the original note and security instrument within the prescribed deadlines for the \$291 million.	\$291,489,605
2015-NY-1011-003-A	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide documentation showing that the \$127.2 million budgeted for inspection-related construction management and environmental review services is fair and reasonable in accordance with a cost or price analysis as required by regulations at 24 CFR 85.36.	\$127,200,000
2016-FO-0003-008-A	11/18/2015	Close out and deobligate the remaining balances on 2,308 expired homeless assistance contracts of \$104,347,996. HUD should also deobligate \$3,602,342 in 102 program obligations marked for deobligation during the departmentwide open obligations review. Lastly, HUD should review the 57 obligations with remaining balances of \$188,176 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$108,138,514
2016-FO-0003-008-F	11/18/2015	Review and if necessary deobligate the 228, 477, and 29 expired or inactive project-based Section 8, Section 235-236, and Section 202-811 projects totaling \$52.5 million, \$36.2 million, and \$1.3 million, respectively.	\$90,000,000
2015-LA-0002-001-A	7/6/2015	Develop and implement written policies and procedures with an emphasis on increased controls toward the monitoring, tracking, underwriting, and evaluating of the Section 184 program. Implementing these controls would reduce the current high level of risk in the program and result in potentially \$76,967,618 in funds to be put to better use (see appendix A).	\$76,967,618
2015-NY-1011-001-F	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation for the reasonableness of the cost figure used to disburse \$55,672,982 for reconstruction costs. Any amount not adequately supported should be repaid to the State's line of credit.	\$55,672,982

2015-NY-1011-001-G	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation for the reasonableness of the cost figure used for reconstruction costs, thus ensuring that the undisbursed award balance of \$31,831,316 is put to its intended use.	\$31,831,316
2016-FO-0003-008-E	11/18/2015	Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$19,634,263 in 209 administrative obligations and \$2,224,807 in 24 program obligations marked for deobligation as of September 30, 2015. Additionally, HUD should review the 225 obligations with remaining balances of \$285,024 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$22,144,094
2015-KC-1005-001-A	8/4/2015	Refer Berkadia to the Mortgagee Review Board for appropriate action for violations that caused a more than \$11 million loss to HUD's FHA insurance fund.	\$11,312,956
2015-AT-1003-001-A	6/30/2015	Refer Prudential to the Mortgagee Review Board to take appropriate action for violations that caused \$10,159,961 in unnecessary or unreasonable cost to HUD's FHA insurance fund or other administrative action as appropriate.	\$10,159,961
2016-AT-1002-001-A	12/17/2015	Submit a plan for how it will proceed with respect to the multipurpose facility project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$8,111,304 already invested. (Footnote 4: Total investments of \$8,232,388 were adjusted to account for \$109,084 questioned in recommendation 2A and \$12,000 in recommendation 2B.) If HUD determines that the activity has been canceled or is not feasible, the Municipality must commit any unused loan proceeds for future loan repayments.	\$8,111,304
2015-AT-0001-001-B	3/31/2015	Provide support showing that it took proper remedial action regarding five NSP3 grantees that missed the expenditure deadline, thereby putting \$3,379,269 to better use.	\$3,345,967
2015-LA-1004-001-A	5/29/2015	Repay HUD \$3,119,448 from non-Federal funds for program funds spent on ineligible participants.	\$3,119,448

2015-NY-1011-001-A	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to reimburse the line of credit for \$2,229,234, which was disbursed to program recipients for ineligible costs.	\$2,229,234
2016-FO-0003-008-H	11/18/2015	Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$430,942 in 44 administrative obligations and \$135,957 in 2 program obligations marked for deobligation as of September 30, 2015. Additionally, HUD should review the 17 obligations with remaining balances of \$1,486,191 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$2,053,090
2015-NY-1010-002-C	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to review the five properties with indications that they may be second homes and if they are, reimburse the State's line of credit from non-Federal funds for the \$1,664,658 disbursed for these purchases.	\$1,664,658
2015-FW-1002-001-A	6/26/2015	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support the cost reasonableness of the drainage cleaning contract and provide adequate support for payment of the contractor's invoices or repay its grant any of the \$1,611,143 that it cannot support. Repayment should be from non-Federal funds.	\$1,611,143
2016-AT-1002-001-B	12/17/2015	Submit a plan for how it will proceed with respect to the municipal cemetery project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$1,454,801 already invested. If HUD determines that the activity has been canceled or is not feasible, the Municipality must commit any unused loan proceeds for future loan repayments.	\$1,454,801
2015-NY-1005-002-B	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support the additional CHDO reserve of \$1,163,598 or reimburse the City's HOME program line of credit from non-Federal funds.	\$1,163,598

2015-NY-1010-003-E	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to provide documentation that the selection of the appraiser in Staten Island was consistent with the other State agency's contract provisions. If such documentation cannot be provided, the \$1,093,290 budgeted should be deobligated, thus ensuring that the funds will be put to better use.	\$1,093,290
2015-NY-1011-001-B	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to de-obligate the undisbursed amount of \$911,662 to ensure that the funds will be put to their intended use.	\$911,662
2015-NY-1005-002-K	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to revise deed restrictions to correct effective affordability periods for the four properties that had not been completed or repay more than \$850,008 from non-Federal funds to the City's HOME program line of credit.	\$850,008
2015-NY-1006-001-A	5/22/2015	We recommend that the Deputy Assistant Secretary for Single Family Housing instruct First Niagara Bank to provide HUD evidence that the lender's servicing practices for loans identified in Appendix D were acceptable for mortgages insured by HUD. In the event that HUD determines servicing practices were inadequate, First Niagara Bank should indemnify HUD for \$825,133 in estimated losses for 10 loans. The estimated loss is based on the loss severity rate of 50 percent of the total unpaid principal balance of \$1,650,266 as of December 31, 2014.	\$825,133
2015-CH-0001-001-A	7/31/2015	We recommend that HUD's Deputy Assistant Secretary for Single Family Housing require the lenders to support that the repairs to the properties associated with the 32 loans without evidence of permits complied with local code or reimburse HUD \$792,837 for the escrow repair funds.	\$792,837
2016-CH-1001-001-A	11/24/2015	Support or reimburse its program from non-Federal funds for the \$686,701 in program funds drawn down for which it did not provide sufficient documentation to support that the funds were used for eligible project expenses.	\$686,701
2015-LA-1803-001-B	9/30/2015	Repay \$1,089,613 in ineligible costs for funds that were misrepresented in IDIS, funds that were drawn before a legally binding agreement was in place between the City and the developer, and did not produce a project (Filbert Phase 2).	\$632,063

2015-FW-1002-001-B	6/26/2015	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support the reasonableness of the cost increases for the demolition contract or repay \$616,529 to its grant from non-Federal funds.	\$616,529
2016-FO-0003-008-O	11/18/2015	Deobligate the \$587,198 in eight administrative obligations marked for deobligation during the departmentwide open obligations review.	\$587,198
2015-AT-1004-001-A	7/2/2015	Submit all supporting documentation showing the eligibility and propriety of \$538,485 drawn from its treasury account or reimburse the HOPWA program line of credit from non-Federal funds.	\$538,485
2015-PH-1001-001-C	1/30/2015	Provide documentation to support its use of \$519,284 in program funds for activities 1760 and 1816 or reimburse its program from non-Federal funds for any amount that it cannot support.	\$519,284
2015-CH-1009-001-A	9/30/2015	Support or reimburse its program from non-Federal funds \$1,211,842 (more than \$652,000 disbursed to Chicago Neighborhood Initiatives, Inc. + \$1 million disbursed to the City of Belleville + nearly \$60,000 for the Association's two contracts - \$500,000) for the program funds used for the three projects without sufficient documentation to support that the use of the funds met Federal requirements.	\$500,000
2015-DE-1802-001-A	9/30/2015	Ensure that HUD records the \$500,000 settlement due in its accounting records, including the \$11,000 paid at the time of settlement, to recognize funds due as a return of an ineligible cost.	\$479,000
2015-PH-1003-001-D	6/4/2015	Determine whether the documentation the State provided is adequate to support the \$467,659 disbursed for wages and salaries charged to the program by contractors' employees and if not, direct the State to repay HUD from non-Federal funds any amount that it cannot support.	\$467,659
2015-LA-1002-001-B	4/16/2015	Support or repay the payroll allocation, estimated at \$457,357, to its SHP grants for 2013.	\$457,357
2015-AT-1005-001-C	7/9/2015	Provide adequate support or reimburse the U.S. Treasury from non-Federal funds for procurement activities from the 2008 grant totaling \$457,327. (Footnote 4)The actual amount unsupported was \$460,397. To avoid double counting, the amount was reduced by \$3,070, which is accounted for in the eligibility section.	\$457,327
2015-AT-1005-001-D	7/9/2015	Provide adequate support or repay the program from non-Federal funds for procurement activities from the 2011 grant totaling \$416,914.	\$416,914

2015-CF-1807-001-A	9/28/2015	Ensure that HUD records the \$465,981 settlement due and the \$50,000 payment received at settlement to recognize funds due as return of an ineligible cost.	\$415,981
2015-CH-1004-001-C	9/9/2015	We recommend that the Director of HUD's Cleveland Office of Public and Indian Housing require the Authority to support or reimburse its program \$414,781 (\$375,336 + \$7,273 in housing assistance payments + \$32,172 in associated administrative fees) from non-Federal funds for the unsupported payments of housing assistance cited in this finding.	\$414,781
2015-CH-1008-001-I	9/25/2015	1Support or reimburse its program \$411,382 from non-Federal funds (\$395,299 + \$2,418 in housing assistance payments + \$13,665 in associated administrative fees for the missing eligibility documentation) for the missing eligibility documentation and unsupported housing assistance payments.	\$411,382
2015-LA-1005-001-E	7/9/2015	Reimburse FHA borrowers \$376,102 for the unallowable, misrepresented discount fees and \$7,110 for fees that were not customary or reasonable.	\$383,212
2015-NY-1005-002-E	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support the income eligibility of the five home buyers assisted with HOME funds and if documentation cannot be provided, reimburse the City's HOME program line of credit \$379,494 from non-Federal funds.	\$379,494
2015-NY-1005-002-C	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$344,776 from non-Federal funds for HOME assistance spent on housing units acquired by five ineligible home buyers.	\$344,776
2015-NY-1005-001-C	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$344,341 from non-Federal funds for assistance provided in excess of HOME subsidy limits.	\$344,341
2015-LA-1802-001-C	9/24/2015	Support or repay the program for grant funds of \$340,581 that were drawn without being reviewed by HUD.	\$340,581
2015-FW-1002-001-C	6/26/2015	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support the reasonableness of the cost increases for the grant management contract or repay \$328,737 to its grant from non-Federal funds.	\$328,737

2015-CH-0001-001-B	7/31/2015	We recommend that HUD's Deputy Assistant Secretary for Single Family Housing require the lenders to support that the repairs to the properties associated with the six loans were not structural repairs or indemnify HUD for the four active loans with a total estimated loss of \$222,073 and reimburse HUD for the actual loss of \$83,322 incurred on the sale of two properties associated with FHA case numbers 052-4308836 and 034-8239100.	\$305,395
2016-FO-0003-008-K	11/18/2015	Deobligate \$140,165 in 41 administrative and \$125,166 in 3 program obligations marked for deobligation during the departmentwide open obligations review.	\$265,331
2015-CH-1009-001-C	9/30/2015	Reimburse its program from non-Federal funds \$250,000 for the program funds that the City of Belleville inappropriately forgave the Wagner Motor Car Company from repaying.	\$250,000
2015-FW-1806-001-B	6/11/2015	We recommend that the Director of the San Antonio Office of Public Housing require the Authority to support payroll costs totaling \$372,832 or repay its Housing Choice Voucher program fund \$321,684 and public housing program fund \$51,148 from non-Federal funds.	\$240,202
2015-LA-1001-001-B	1/30/2015	Provide adequate supporting documentation for the \$183,642 in unsupported operating expenses and lease costs or repay the HOPWA program from non-Federal funds.	\$183,642
2015-NY-1005-002-D	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse City's HOME program line of credit \$163,516 from non-Federal funds for the two ineligible homeowners who owned other real properties.	\$163,516
2015-AT-1005-001-A	7/9/2015	Reimburse the U.S. Treasury from non-Federal funds \$151,699 from the 2008 grant for ineligible procurement activities using the expired environmental contract.	\$151,699
2015-AT-1004-001-B	7/2/2015	Submit all supporting documentation showing the eligibility and propriety of \$143,320 in HOPWA expenditures or reimburse the HOPWA program line of credit from non-Federal funds.	\$143,320
2016-AT-1002-002-A	12/17/2015	Reimburse \$139,767 to its loan guarantee account from non-Federal funds for ineligible disbursements that were not related to the approved projects.	\$139,767



2015-NY-1005-001-G	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support that \$125,810 in costs charged to the three unsupported HOME activities was for eligible costs, and if such documentation cannot be provided, reimburse the City's HOME program line of credit from non-Federal funds.	\$125,810
2015-FW-1806-001-C	6/11/2015	We recommend that the Director of the San Antonio Office of Public Housing require the Authority to support purchases totaling \$195,080 or repay its Housing Choice Voucher program fund \$123,791 and public housing program fund \$71,289 from non-Federal funds.	\$119,836
2015-NY-1011-001-D	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation to support \$119,124 in CDBG-DR funds that was disbursed to three recipients. If any amount cannot be adequately supported, it should be repaid to the State's line of credit.	\$119,124
2016-FW-1801-001-C	10/2/2015	We recommend that the Director, Office of Public Housing, San Antonio, TX, require the Authority to repay from non-Federal funds unreasonable contractor costs of \$119,000 to its HUD low-rent program account.	\$119,000
2015-NY-1005-001-E	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME line of credit for \$113,849 that was drawn down in excess of need so that these funds can be put to better use.	\$113,849
2015-AT-1011-001-C	9/30/2015	Reimburse its program from non-Federal funds for the overpayment of any housing assistance for approval of rent increases on program units contrary to its requirements.	\$100,340
2015-NY-1005-002-H	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$95,781 from non-Federal funds for funds spent on the development of two housing properties that were later terminated from the program.	\$95,781
2016-CH-1001-001-B	11/24/2015	Reimburse HUD from non-Federal funds for the \$87,651 in program funds used for improper operating expenses.	\$87,651
2015-LA-1004-001-B	5/29/2015	Provide supporting documentation for \$136,346 in program funds used for participants for whom eligibility could not be determined or repay HUD from non-Federal funds (see appendix D).	\$85,756

2015-NY-1010-002-E	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to provide documentation to support that the \$85,309 disbursed for four applicants was calculated correctly. If adequate support cannot be provided, the amount should be repaid to the State's line of credit from non-Federal funds.	\$85,309
2015-CH-0001-001-C	7/31/2015	We recommend that HUD's Deputy Assistant Secretary for Single Family Housing require the lenders to support that the borrower for FHA case number 451-1165810 was not reimbursed for the cost of labor or indemnify the loan with an estimated loss amount of \$83,715, based on the loss severity rate of 50 percent of the unpaid principal balance of \$167,429 as of January 29, 2015.	\$83,715
2015-LA-1001-001-A	1/30/2015	Provide adequate supporting documentation for the \$82,563 in unsupported salary costs or repay the HOPWA program from non-Federal funds.	\$82,563
2015-CH-1008-001-A	9/25/2015	Reimburse its program \$79,884 from non-Federal funds (\$45,093 in housing assistance overpayments + \$15,816 due to inappropriate voucher size + \$605 in overpaid utility allowances + \$18,370 in associated administrative fees) for the inappropriate payments cited in this finding.	\$79,884
2015-FW-1807-001-B	8/14/2015	We recommend that the Director, Office of Public Housing, Little Rock, require the Authority to support or repay its public housing program \$611,338 from non-Federal funds for improperly procured contracts. However, if the Authority made any of the expenditures from its capital fund grants that have not been validated within 2 years, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD.	\$78,293
2016-FO-0003-008-L	11/18/2015	Review the 20 obligations with remaining balances of \$77,807 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$77,807
2015-LA-1003-001-C	4/24/2015	Provide supporting documentation for the \$77,200 in unsupported administrative and management costs or repay its project from non-project funds for any costs that remain unsupported.	\$77,200
2015-PH-1804-001-A	2/19/2015	Allow the HUD Office of Inspector General to post the civil penalty of \$75,000 in HUD's Audit Resolution and Corrective Action Tracking System as funds put to better use.	\$75,000

2015-LA-1002-001-A	4/16/2015	Support or repay \$73,451 in unsupported costs to the program from non-Federal funds.	\$73,451
2015-LA-1009-001-E	9/30/2015	Reimburse FHA borrowers \$25,700 for fees that were not customary or reasonable and \$46,510 in discount fees that did not represent their intended purpose.	\$72,210
2015-KC-1001-002-A	3/5/2015	Require Breakthrough Living to repay the \$69,577 that it collected from its Section 8 tenants. For any tenant who left the Section 8 program and cannot be located, HUD should require Breakthrough Living to send his or her refund to the Kansas State treasurer so the treasurer can get the refund to the tenant or a family member.	\$69,577
2015-NY-1005-002-F	4/30/2015	We recommend that the HUD Director of Community Planning and Development instruct City officials to provide documentation to support the income eligibility of the two homeowners who received home-ownership assistance and if documentation cannot be provided, reimburse the City's HOME program line of credit \$55,941 from non-Federal funds.	\$55,941
2015-LA-1802-001-A	9/24/2015	Support or repay \$49,307 in unsupported costs to the program from non-Federal funds.	\$49,307
2015-KC-1001-001-A	3/5/2015	Require Breakthrough Living to repay from non-Federal sources the unpaid balance of \$47,690 that it transferred from its reserve for replacement account to its operating account and management agent.	\$47,690
2015-AT-1005-001-B	7/9/2015	Repay the program \$45,740 from non-Federal funds from the 2011 grant for ineligible procurement activities using the expired environmental contract.	\$45,740
2015-CH-0001-001-D	7/31/2015	Support that the repair conditions and comments indicated in the direct endorsement underwriter form, form HUD-54114, were satisfied for FHA case number 501-8198149. If the repair conditions and comments were not properly addressed, the lenders should indemnify the loan with an estimated loss amount of \$39,367, based on the loss severity rate of 50 percent of the unpaid principal balance of \$78,733 as of January 29, 2015.	\$39,367
2015-LA-1003-001-H	4/24/2015	Provide supporting documentation showing the payment of the unremitted rents from its sponsor for deposit into the project's bank account totaling \$37,138 or repay its project from nonproject funds.	\$37,138
2015-LA-1008-001-A	9/22/2015	Provide supporting documentation for the \$36,000 in unsupported accounting journal entries and correct inaccurate information related to these entries in its general ledger.	\$36,000

2015-AT-1011-001-A	9/30/2015	Support or reimburse its program \$34,414 from non-Federal funds for the unsupported payment of housing assistance due to missing eligibility documentation. (Footnote: \$25,590 + \$6,223 in housing assistance payments + \$2,275 + \$326 in associated administrative fees.)	\$34,414
2015-KC-1007-001-A	8/20/2015	Reprocure its executive director services using the appropriate policies and procedures to ensure properly procured services going forward and use the quotes from that procurement to justify the \$34,226 spent for executive director services from August 2011 through December 2014. For any amount the Authority cannot support, HUD should reduce future annual operating funds.	\$34,226
2015-LA-1003-001-D	4/24/2015	Provide supporting documentation for the \$31,637 in unsupported income deposit entries and correct any inaccurate information related to the income deposits in its general ledger.	\$31,637
2015-LA-1003-001-F	4/24/2015	Require its sponsor to immediately repay the ineligible loans totaling \$25,300 from nonproject funds.	\$25,300
2015-KC-1008-001-A	9/1/2015	Reprocure its executive director services using the appropriate policies and procedures to ensure properly procured services going forward and use the quotes from that procurement to justify the \$24,600 spent for executive director services from August 2011 through December 2014. For any amount the Authority cannot support, HUD should reduce future annual operating funds.	\$24,600
2015-CH-1008-002-A	9/25/2015	Reimburse HUD \$24,088 from non-Federal funds for the Family Self-Sufficiency grant funds inappropriately received.	\$24,088
2015-FW-1807-001-F	8/14/2015	We recommend that the Director, Office of Public Housing, Little Rock, require the Authority to support or repay its programs, as appropriate, \$23,621 from non-Federal funds for unsupported leave balance payments to the former executive director. However, if the Authority made any of the expenditures from its capital fund grants that have not been validated within 2 years, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD.	\$23,621
2015-FW-1004-001-C	8/17/2015	We recommend that HUD require the Authority to provide support for or reimburse the \$21,426 in unsupported payments to its program. Payment must be from non-Federal funds.	\$21,426

2015-KC-1006-001-C	8/20/2015	Reprocure its fee accounting services using the appropriate policies and procedures to ensure properly procured services going forward and to use the quotes from that procurement to justify the \$12,873 spent from the Public Housing Operating Fund program and the \$8,375 spent from the Housing Choice Voucher program funds for fee accounting services from October 2011 through December 2014. The Authority should repay any unsupported portion to the appropriate program fund from non-Federal funds.	\$21,248
2016-FW-1801-001-B	10/2/2015	We recommend that the Director, Office of Public Housing, San Antonio, TX, require the Authority to repay from non-Federal funds ineligible contractor costs of \$19,880 to its HUD low-rent (\$18,900) and Housing Choice Voucher (\$980) program accounts.	\$19,880
2015-LA-1008-001-D	9/22/2015	Obtain written approval from HUD for the \$17,674 in unsupported rental credits or repay its project from nonproject funds for rental credits that remain unsupported.	\$17,674
2015-KC-1008-001-D	9/1/2015	Justify the three awards given to contractors when only one bid was received totaling \$17,626. For any amount the Authority cannot support, HUD should reduce future annual capital funds.	\$17,626
2015-AT-1011-001-B	9/30/2015	Reimburse its program \$15,151 from non-Federal funds for the deficiencies cited in the finding. (Footnote: \$672 + \$10,228 + \$537 + \$2,152 in housing assistance payments + \$574 + \$503 + \$140 + \$345 in associated administrative fees.)	\$15,151
2015-LA-1010-001-E	9/30/2015	Reimburse \$13,726 to FHA borrowers for the fees that were not customary or reasonable.	\$13,726
2015-LA-1003-001-E	4/24/2015	Provide supporting documentation for the \$13,418 in unsupported general costs or repay its project from nonproject funds for any costs that remain unsupported.	\$13,418
2015-CF-1804-001-A	3/27/2015	Agree to allow HUD OIG to record the \$15,000 settlement in HUD's Audit Resolution and Corrective Actions Tracking System as an ineligible cost.	\$13,000
2015-CH-0001-002-A	7/31/2015	Reimburse or apply \$10,552 in credit to borrowers' future premiums for the 54 active loans with overpaid premiums and refund \$2,024 to the borrowers of the 7 terminated loans.	\$12,576
2015-AT-1004-001-C	7/2/2015	Reimburse \$12,447 to the HOPWA program line of credit from non-Federal funds for ineligible disbursements that were not related to the program.	\$12,447

2015-FW-1805-001-C	4/10/2015	We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to support or repay \$11,875 in unsupported salary costs.	\$11,775
2015-FW-1805-001-D	4/10/2015	We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to repay its low-rent public housing program \$11,256 from non-Federal funds for ineligible contract labor payments.	\$11,256
2015-LA-1802-001-D	9/24/2015	Support or repay the June 2015 drawdown of \$11,198, which Veterans First was advised to use for its Susan Street past-due rent.	\$11,198
2015-KC-1006-002-C	8/20/2015	Provide adequate support for the \$9,632 not reviewed to show that funds were spent for eligible items or repay the affected program from non-Federal funds.	\$9,632
2015-KC-1006-002-D	8/20/2015	Repay the Housing Choice Voucher program for the \$9,214 spent for Housing Quality Standards voucher inspections from non-Federal funds.	\$9,214
2015-FW-1805-001-E	4/10/2015	We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to repay its low-rent public housing program \$9,072 for ineligible USDA program administrative expenses.	\$9,072
2015-FW-1807-001-E	8/14/2015	We recommend that the Director, Office of Public Housing, Little Rock, require the Authority to repay its public housing program \$11,651 from non-Federal funds for ineligible expenditures. However, if the Authority made any of the expenditures from its capital fund grants that have not been validated within 2 years, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD.	\$8,803
2015-LA-1802-001-B	9/24/2015	Repay \$8,083 in ineligible costs to the program from non-Federal funds.	\$8,083
2015-LA-1002-003-A	4/16/2015	Repay the applicable clients the overcharged program fees, which combined totaled \$15,435 (see appendix E).	\$7,107
2015-KC-1001-001-B	3/5/2015	Require Breakthrough Living to repay from non-Federal sources the \$5,642 that it used to pay for its management agent's overhead expenses.	\$5,642
2015-KC-1007-001-B	8/20/2015	Reprocure its fee accounting services using the appropriate policies and procedures to ensure properly procured services going forward and use the quotes from that procurement to justify the \$4,507 spent for fee accounting services from August 2011 through December 2014. For any amount the Authority cannot support, HUD should reduce future annual operating funds.	\$4,507

2015-LA-1008-001-C	9/22/2015	Provide supporting documentation for the \$4,000 unsupported loan deposit entry and correct inaccurate information related to the deposit in its general ledger.	\$4,000
2015-KC-1008-001-B	9/1/2015	Reprocure its fee accounting services using the appropriate policies and procedures to ensure properly procured services going forward and use the quotes from that procurement to justify the \$3,991 spent for fee accounting services from August 2011 through December 2014. For any amount the Authority cannot support, HUD should reduce future annual operating funds.	\$3,991
2015-CH-1008-001-B	9/25/2015	Reimburse the appropriate households \$6,330 (\$4,292 in housing assistance underpayments + \$1,488 due to inappropriate voucher size + \$550 in utility allowance underpayments) from program funds for the inappropriate underpayments cited in this finding.	\$3,441
2015-LA-1002-001-C	4/16/2015	Repay \$3,245 in ineligible costs to the program from non-Federal funds.	\$3,245
2015-KC-1007-002-A	8/20/2015	Collect from its executive director services provider and repay its Capital Fund program the \$3,000 that it improperly paid the provider from its capital funds.	\$3,000
2015-CH-1008-001-H	9/25/2015	Pursue collection from the applicable landlords or reimburse its program \$2,900 from non-Federal funds for the overpayment of housing assistance due to discrepancies in the housing assistance payment register.	\$2,900
2015-KC-1007-001-C	8/20/2015	Justify the \$2,400 spent for the 2012 annual agency plan and 2014 5-year and annual agency plan. For any amount the Authority cannot support, HUD should reduce future annual operating funds.	\$2,400
2015-FW-1806-001-F	6/11/2015	We recommend that the Director of the San Antonio Office of Public Housing require the Authority to determine the amount of Federal and State taxes it owes for payments made to its contractors and pay those tax liabilities.	\$2,263
2015-KC-1006-002-A	8/20/2015	Repay the affected programs the \$2,148 spent for meals, social activities, donations, gifts, and floral arrangements from non-Federal funds.	\$2,148
2015-LA-1008-001-B	9/22/2015	Provide supporting documentation for the \$14,873 in unsupported disbursements that included a \$200 loan to an employee, or repay its project from nonproject funds for costs that remain unsupported.	\$1,985
2015-KC-1008-001-C	9/1/2015	Justify the \$1,200 spent for the 2014 5-year and annual agency plan. For any amount the Authority cannot support, HUD should reduce future annual operating funds.	\$1,200

2015-LA-1003-001-G	4/24/2015	Repay to its project \$889 from nonproject funds for incurred ineligible expenses.	\$889
2015-LA-1003-001-I	4/24/2015	Provide supporting documentation for the \$450 balance in its general ledger account related to security deposits, ensure that the required security deposit bank account is established and funded to the required amount in accordance with HUD rules and requirements, and correct any inaccurate information related to security deposits in its general ledger.	\$450
2015-KC-1006-002-B	8/20/2015	Provide adequate support for the \$53 spent at the grocery store or repay the affected program from non-Federal funds.	\$53
2015-CH-0001-002-C	7/31/2015	Determine the number of 203(k) loans impacted by the incorrect loan-to-value ratio for mortgage insurance premium calculations and when applicable, reimburse borrowers or apply the overpaid premiums as credits toward borrowers' future premium payments.	\$0
2015-KC-0002-001-A	8/11/2015	Issue guidance to help participating jurisdictions accurately report the amount of match contributed and consumed.	\$0
2015-KC-0002-001-B	8/11/2015	Include monitoring of HOME match during its performance reviews to ensure that match contributions exist, are eligible, and are supported.	\$0
2015-KC-0002-001-C	8/11/2015	Require the 10 jurisdictions that overstated their excess match balances to remove the overstated amounts from their reported HOME match carry-forward balances.	\$0
2015-AT-1007-001-B	8/14/2015	Determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against the borrower, its principals, or both for incorrectly certifying that the property's critical repairs were completed before loan closing.	\$0
2015-AT-0002-001-A	8/21/2015	Comply with its Management Agent Handbook requirements that stipulate HUD must perform management reviews of the management agent's central office activities as well as regular onsite reviews of functions carried out at the projects. These central office reviews should be performed at least once every 18 months.	\$0
2015-AT-0801-001-A	8/25/2015	Issue a notice to inform all North Carolina grantees that they must use the lowest bidder in a sealed bid process unless they are able to provide sufficient support in compliance with 24 CFR 85.36 to remove the bidder from the procurement process.	\$0



2015-AT-1009-001-G	9/3/2015	Determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against the hospital's former chief financial officer for incorrectly certifying to the accuracy of the financial information submitted to obtain the Section 242 program mortgage increase.	\$0
2015-FW-1808-001-L	9/10/2015	We recommend that the Director of the Departmental Enforcement Center consider administrative sanctions against the former executive director and board for the gross mismanagement and poor physical condition of the Authority's property.	\$0
2015-FW-0802-001-C	9/16/2015	We recommend that the Deputy Assistant Secretary, Office of Public Housing and Voucher Programs require that housing agencies provide HUD with a signed acknowledgement by executive directors and board chairpersons when they are hired or appointed. The acknowledgement should detail their awareness and understanding of their responsibilities, and their acceptance that failure to comply with requirements could result in administrative or other actions.	\$0
2015-NY-1010-002-F	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to strengthen controls to ensure that buyout awards are calculated in accordance with Federal regulations.	\$0
2015-NY-1011-001-C	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to strengthen controls over determining the eligibility of award recipients and substantiate award calculations to ensure that costs charged to the CDBG-DR program are eligible.	\$0
2015-NY-1011-001-E	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to strengthen controls over the maintenance of documentation to provide greater assurance that disbursed funds are adequately supported.	\$0
2015-NY-1011-001-H	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to document the amount paid for the flawed studies used to support the \$160-per-square-foot cost figure and take action to recoup the amount paid, thus ensuring that this amount will be available for other eligible costs.	\$0
2015-NY-1011-002-C	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to properly document the low- and moderate-income status of the two homeowners whose status was improperly reported.	\$0

2015-NY-1011-002-G	9/17/2015	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to strengthen controls to ensure that all required contracts and amounts are accurately reported on its Web site.	\$0
2015-LA-1008-001-E	9/22/2015	Develop and implement written policies and procedures to ensure that project funds are used solely for reasonable operating expenses or necessary repairs unless it receives prior written approval from HUD and uses surplus cash.	\$0
2015-LA-1008-001-F	9/22/2015	Obtain written approval from HUD for its management agent and execute a management agreement that defines the management agent's roles and responsibilities as required by HUD rules and requirements.	\$0
2015-LA-1008-001-G	9/22/2015	Develop and implement written policies and procedures to address the financial operations of the project.	\$0
2015-LA-1008-001-H	9/22/2015	Submit to HUD all outstanding financial statements.	\$0
2015-LA-1008-001-I	9/22/2015	Obtain HUD training and technical assistance for itself and its identity-of-interest management agent to ensure compliance with HUD rules and requirements that pertain to the management and operation of its project.	\$0
2015-LA-1802-001-F	9/24/2015	Pursue civil remedies or administrative sanctions against Veterans First and responsible parties for the misuse of HUD funds.	\$0
2015-CH-1009-001-D	9/30/2015	Implement adequate controls to ensure that the Department administers the program in accordance with Federal requirements.	\$0
2016-FO-0001-002-B	11/13/2015	Update the accounting policies and procedures related to revenue recognition to reasonably ensure compliance with GAAP.	\$0
2016-FO-0001-002-C	11/13/2015	Establish and implement policies and procedures to ensure that asset balances in Ginnie Mae's books are appropriately adjusted to account for the timing differences in the collection and remittance of cash from its mastersubservicers.	\$0
2016-FO-0001-004-A	11/13/2015	Ensure that the systems and processes for servicing and financial reporting on Ginnie Mae's defaulted issuers' portfolio are ready and capable of handling loan level accounting.	\$0

2016-FO-0001-004-B	11/13/2015	Establish and implement entitywide policies and procedures for an effective model risk management. At a minimum, it should include the following elements: • Controls over model development, implementation and use; • Controls over model validation; • Controls over model documentation; • Controls over evaluation for fitness, selection and validation of third-party models; and • Establish adequate structure of responsibilities for model oversight, including evaluation of model data inputs, assumptions and methodology.	\$0
2016-FO-0001-005-A	11/13/2015	Segregate duties between individuals collecting, recording, depositing, and reconciling cash, and periodically review the controls over the cash process to ensure proper implementation of compatible functions in its cash operations department.	\$0
2016-FO-0001-005-C	11/13/2015	Automate the approval process to include restricting the capability to make unauthorized changes unless evidence of approval is present or increase the scope of the "Admin Adjustments Report" to include all exceptions and adjustments. Additionally, the contractor review the report for changes, verify that the changes identified in the report coincide with evidence of proper authorization, and ensure changes that are not properly supported are investigated and resolved accordingly.	\$0
2016-FO-0001-006-A	11/13/2015	Request a legal opinion from the implementing agency, the U.S. Treasury, for a determination of whether Ginnie Mae is required to comply with DCIA.	\$0
2016-FO-0003-002-A	11/18/2015	Evaluate the IHBG investment process and implement a proper accounting treatment in accordance with Federal GAAP.	\$0
2016-FO-0003-002-B	11/18/2015	Work with the Office of Native American Programs to calculate the amounts advanced to grantees and restate HUD's financial statements to recognize the prepayments on the financial statements.	\$0
2016-FO-0003-002-C	11/18/2015	Develop standard operating procedures for routinely obtaining information on grantee investment activity and accurately reporting amounts in HUD's general ledger and financial statements.	\$0
2016-FO-0003-002-D	11/18/2015	Establish a process to track the amount HUD owes to PHAs to cover prepayment shortages and provide the information to OCFO so that it can be properly recognized as accounts payable.	\$0

2016-FO-0003-002-E	11/18/2015	Develop a tracking function for the payments advanced to IHBG recipients to facilitate financial reporting and monitoring compliance with grant time restrictions.	\$0
2016-FO-0003-006-A	11/18/2015	Evaluate the weaknesses identified by NAPA, as well as OCFO's disagreement with those weaknesses and recommendations, and identify what corrective actions will be taken and when those actions will be taken.	\$0
2016-FO-0003-006-B	11/18/2015	Develop a process to ensure that issues and recommendations from all evaluations and audits, including those performed by third parties like NAPA, are adequately documented and tracked and properly evaluated by senior management to ensure that HUD's FMFIA structure remains compliant. HUD should also ensure that corrective actions are agreed upon and responsibility for implementing corrective actions is appropriately delegated.	\$0
2016-FO-0003-006-C	11/18/2015	Develop procedures to provide oversight of OCPO procurement activities to ensure that those with financial accounting and reporting impact are properly captured and reflected in HUD's financial statements.	\$0
2016-FO-0003-006-D	11/18/2015	Review projects and acquisitions to determine whether the proper accounting treatment was applied and determine whether corrections to HUD's financial statements are needed.	\$0
2016-FO-0003-006-E	11/18/2015	Contact all other HUD program offices to determine whether any other programs authorize or are aware of grantees holding funds in advance of their immediate disbursement needs and determine financial statement impact on and compliance with Treasury cash management requirements of any found.	\$0
2016-FO-0003-006-F	11/18/2015	Distribute the workload among available accountants when staff is unavailable to ensure that all cash reconciliations are performed in a timely manner.	\$0
2016-FO-0003-006-G	11/18/2015	Ensure that standard operating procedures for IGT activity are updated, to include reconciling IGT balances for all transactions required by the Federal Intragovernmental Transactions Accounting Policies Guide included in the Treasury Financial Manual 2-4700. HUD should also include procedures to promptly reconcile, research, and resolve differences identified in the Treasury quarterly scorecard.	\$0

2016-FO-0003-006-H	11/18/2015	Provide training on IGT reporting to ensure that responsible staff is sufficiently trained to allow reconciliations to be promptly performed and differences identified to be identified, researched, and resolved in a timely manner.	\$0
2016-FO-0003-006-I	11/18/2015	Ensure that the agency's key IGT point of contact is responsible for overseeing and coordinating efforts with component entities to ensure that Treasury quarterly scorecard differences are promptly researched and resolved.	\$0
2016-FO-0003-006-J	11/18/2015	Revise policies and procedures to ensure that MCRs are routinely monitored and completed for all program areas and establish a timeframe for completion of the MCR reports. Further, HUD should ensure that an escalation process is included to address untimely completion of the MCR process.	\$0
2016-FO-0003-007-A	11/18/2015	Develop policies and procedures to ensure that any data changes and accounting adjustments processed by OCFO Systems staff that impact the general ledger are sufficiently documented, identifying a description of the event, the preparers of the adjustment, the approving officials of the adjustment, and dates when adjustments occurred.	\$0
2016-DP-0801-001-A	11/30/2015	Not released to public.	\$0
2016-DP-0801-001-B	11/30/2015	Not released to public.	\$0
2016-DP-0801-001-C	11/30/2015	Not released to public.	\$0
2016-DP-0801-001-D	11/30/2015	Not released to public.	\$0
2016-DP-0801-001-E	11/30/2015	Not released to public.	\$0
2016-DP-0801-001-F	11/30/2015	Not released to public.	\$0
2016-DP-0801-001-G	11/30/2015	Not released to public.	\$0
2016-AT-1002-002-C	12/17/2015	Provide supporting documentation showing that it complied with all environmental requirements. If the Municipality does not provide evidence that it complied with all environmental requirements, HUD must initiate appropriate sanctions under 24 CFR 58.77(d)(1)(v) for noncompliance.	\$0
2016-AT-1002-002-D	12/17/2015	Either transfer the unexpended Section 108 loan proceeds to the repayment account or submit a request for extension to HUD.	\$0
2016-AT-1002-002-E	12/17/2015	Provide HUD the additional security requirements according to the loan agreement.	\$0

2016-AT-1002-002-F	12/17/2015	Develop and implement a financial management system in accordance with HUD requirements to ensure that program funds can be traced to a level, which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.	\$0
2016-AT-1002-002-G	12/17/2015	Ensure that all Section 108 loan proceeds deposited at commercial banks are properly collateralized with Government obligations.	\$0
2016-AT-1002-002-H	12/17/2015	Provide training, technical assistance, and increase monitoring of the Municipality's performance in the administration of its Section 108 loan program.	\$0
2016-DP-0002-001-B	12/21/2015	Not released to public.	\$0
2016-DP-0002-001-C	12/21/2015	Not released to public.	\$0
2015-PH-1001-001-F	1/30/2015	Evaluate the apparent conflict-of-interest situation identified in this report, determine whether a conflict of interest existed, and pursue administrative sanctions if warranted.	\$0
2015-CH-1001-001-B	2/24/2015	We recommend that the Deputy Assistant Secretary for Public Housing Investments require the Authority to conduct special recertifications for the households with payment standards above the percentage determined to be reasonable and cost effective so that their payment standards can be reduced within 1 year.	\$0
2015-CH-1001-001-C	2/24/2015	We recommend that the Deputy Assistant Secretary for Public Housing Investments require the Authority to reimburse its program from non-Federal funds for the excess housing assistance paid for the households based on the results of the analysis.	\$0
2015-FO-0003-001-A	2/27/2015	Establish and implement policies and procedures to demonstrate how Ginnie Mae provides appropriate accounting and financial reporting oversight of the master-subservicers to ensure that the master-subservicers are capable of producing accurate and reliable accounting records and reports.	\$0
2015-FO-0003-001-B	2/27/2015	Establish and implement policies and procedures to properly account for and track at a loan level all of the accounting transactions and events in the life cycle of the loans. This measure is intended to compensate for the servicing system's inability to perform loan level transaction accounting.	\$0
2015-FO-0003-002-A	2/27/2015	Establish and implement policies and procedures to ensure that reimbursable costs are tracked and accounted for at the loan level.	\$0

2015-FO-0003-002-B	2/27/2015	Determine the amount of reimbursable costs incurred by Ginnie Mae per loan, report the reimbursable costs incurred as receivables rather than expensing them, and adjust them out of the mortgage-backed securities loss liability account as appropriate.	\$0
2015-FO-0003-002-C	2/27/2015	Restate fiscal year 2013 financial statements to correct the impact of the accounting errors determined in recommendation 2B.	\$0
2015-FO-0003-002-D	2/27/2015	Review and recalculate the appropriate amount of interest accrued on the loans and adjust the accrued interest receivable balances reported as appropriate.	\$0
2015-FO-0003-002-E	2/27/2015	Report the escrow fund balances on the face of the financial statements, including additional disclosure information in the notes, in accordance with generally accepted accounting principles.	\$0
2015-FO-0003-002-F	2/27/2015	Restate fiscal year 2013 financial statements to show escrow fund balances omitted on the face of the financial statements.	\$0
2015-FO-0003-003-A	2/27/2015	Establish and implement policies and procedures for the documentation and validation of Ginnie Mae management assumptions, including foreclosure costs and redefault rates, used in the loss reserve model going forward.	\$0
2015-FO-0003-004-B	2/27/2015	Work with HUD's Chief Financial Officer to design and implement a compliant financial management governance structure.	\$0
2015-FO-0003-004-D	2/27/2015	Overseeing a comprehensive risk assessment of Ginnie Mae's financial management governance.	\$0
2015-FO-0003-004-E	2/27/2015	Preparing and implementing a plan, based on the results of the risk assessment in recommendation 4D, that i) Demonstrates HUD OCFO oversight of Ginnie Mae's, as a HUD component, financial management activities; ii) Ensures that Ginnie Mae updates its financial management policies to reflect conclusions reached in the financial management risk assessment; iii) Provides complete, reliable, consistent and timely information for defaulted issuers' pooled and non-pooled loans, prepared on a uniform basis for preparation of Ginnie Mae financial statements, management reporting, and cost reporting; and iv) Ensures all of Ginnie Mae's financial management systems, both owned and outsourced, provide the financial information necessary to prepare and support financial statements that comply with generally accepted accounting principles.	\$0

2015-AT-0001-001-C	3/31/2015	Work with 134 grantees (29 NSP1 and 105 NSP3) that reported missing expenditure deadlines in DRGR to ensure that expenditure information submitted is accurate and up to date.	\$0
2015-FO-0005-004-A	5/15/2015	For HUD's high priority programs, High priority programs are those identified by OMB as the programs with the most egregious cases of improper payments. HUD's RHAP was identified as high-priority by OMB. Reevaluate the types of errors previously identified to determine whether new causes of errors exist that would lead to significant improper payments and require reporting in accordance with the improper payments categories outlined in OMB Circular A-123, appendix C, for fiscal years 2015 and beyond.	\$0
2015-FW-1806-001-G	6/11/2015	We recommend that the Director of the San Antonio Office of Public Housing require the Authority to review its contracts with the contractors and their outside employment and take necessary action to either properly treat them as contractors or reclassify them as employees.	\$0
2015-FW-0001-001-A	6/16/2015	We recommend that the Deputy Secretary of the U.S. Department of Housing and Urban Development ensure that HUD follows and complies with 24 CFR Part 50, Protection and Enhancement of Environmental Quality, and provides adequate oversight to ensure compliance with 24 CFR Part 58, Environmental Review Procedures for Entities Assuming HUD Environmental Responsibilities.	\$0
2015-FW-0001-001-C	6/16/2015	We recommend that the Deputy Secretary of the U.S. Department of Housing and Urban Development clarify the delegation of authority issued in the Federal Register related to environmental responsibility and the implementation of requirements.	\$0
2015-FW-0001-001-D	6/16/2015	If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development establish an agreement that clearly outlines each program office's responsibilities for oversight of environmental requirements and resource supplements.	\$0
2015-FW-0001-001-E	6/16/2015	If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development adopt a quality control monitoring program that includes a review of all program area field offices as required by Executive Order 11514.	\$0



2015-FW-0001-001-F	6/16/2015	If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development develop and implement a monitoring program that all program area field offices can use to monitor grantees and responsible entities under 24 CFR Part 58.	\$0
2015-FW-0001-001-G	6/16/2015	If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development develop training programs that meet the needs of all program areas, including 24 CFR Parts 50 and 58.	\$0
2015-FW-0001-001-H	6/16/2015	If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development develop and implement reporting requirements, which ensure that written records are maintained and the appropriate headquarters personnel are notified of environmental concerns.	\$0
2015-FW-0001-001-I	6/16/2015	If an independent program office is not established, the Deputy Secretary should ensure that the Assistant Secretaries for Housing, Public and Indian Housing, and Community Planning and Development Ensure that each program area has a dedicated program environmental clearance officer with an official job description that outlines his or her roles and responsibilities as required by 24 CFR Part 50.	\$0
2015-CH-0801-001-A	6/25/2015	We recommend that the Director of HUD's Office of Affordable Housing Programs implement adequate procedures and controls to ensure that leases between rental housing projects' owners and households for Program-funded units do not include language prohibited by HUD's regulations.	\$0

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2017-KC-0001-001-A	10/14/2016	Issue a change to regulations at 24 CFR Part 203, which would avoid unnecessary costs to the FHA insurance fund, allowing an estimated \$2.23 billion to be put to better use. These changes include (1) a maximum period for filing insurance claims and (2) disallowance of expenses incurred beyond established timeframes.	\$2,238,721,464
2016-CH-0001-001-D	2/26/2016	Implement adequate procedures and controls to ensure that public housing agencies maintain valid declarations of trust that are recorded in public records to prevent more than \$509 million in annual operating subsidy funds from being provided to projects in which HUD's interests and investments are not protected. Such procedures and controls should include but not be limited to (1) issuing additional guidance regarding declarations of trust to assist HUD's field office staff, public housing agencies, and independent auditors in clarifying HUD's requirements and appropriately evaluating the declarations of trust and (2) amending the A-133 Compliance Supplement to require auditors to review an entire project at a time and include steps for determining whether all property of the project is included on declarations of trust and whether the declarations of trust were properly recorded in public records.	\$509,000,000
2017-FO-0002-002-D	11/14/2016	Ensure that the \$276.5 million identified as invalid obligations in fiscal years 2015 and 2016 are deobligated as appropriate.	\$276,567,940
2017-FO-0003-008-Q	11/15/2016	Record the deobligations provided by OCPO totaling as much as \$86.4 million for the contracts identified during our review. Additionally, Ginnie Mae should deobligate the \$587,505 in three administrative obligations marked for deobligation during the departmentwide open obligations review.	\$86,987,505
2016-FW-1010-001-A	9/30/2016	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to develop and implement policies and procedures to document and perform detailed review and testing to establish eligibility, existence, disaster event qualifications, reasonableness of cost estimates, prioritization, and fund allocation, both retroactively and prospectively, which would put \$81,982,712 to better use.	\$81,982,712

2016-CF-1801-001-A	9/8/2016	Acknowledge that the attached settlement agreement for \$70 million represents an amount due HUD.	\$59,000,000
2017-FO-0002-003-C	11/14/2016	Request payment in the amount of the claims paid, plus incentive, from mortgagees that have not provided the original note within the prescribed deadline for the \$55.3 million.	\$55,350,830
2016-CF-1806-001-A	9/19/2016	Acknowledge that \$76 million of the \$113 million in the attached settlement agreement represents an amount due HUD.	\$50,000,000
2016-KC-0002-001-B	9/21/2016	Establish a process for requiring removal of pooled loans that remain uninsured at the maximum time to put \$49.3 million to better use.	\$49,300,000
2017-FO-0003-008-G	11/15/2016	Review and if necessary deobligate the 785 expired or inactive Section 235-236, Section 202-811, and Project Based Section 8 projects totaling \$22,075,052, \$12,261,389, and \$384,125, respectively.	\$34,720,566
2016-NY-1009-001-A	8/12/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide documentation showing that the approximately \$22 million disbursed for the identified procurements complied with the applicable procurement requirement at 24 CFR 85.36(f) and repay any amounts determined to be unsupported from non-Federal funds.	\$21,958,549
2017-FO-0003-008-F	11/15/2016	Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$18,290,686 in 307 administrative obligations and \$3,420,032 in 202 program obligations marked for deobligation as of September 30, 2016.	\$21,710,718
2016-KC-0001-001-A	8/17/2016	Require the contractor to complete the necessary debt collection efforts for \$21,526,130 in uncollected partial claims associated with FHA mortgages terminated during fiscal year 2015.	\$21,526,130
2017-NY-1004-001-A	12/21/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to reimburse the Program from non-Federal funds \$18,274,054 in exempt State sales tax on repairs and maintenance services.	\$18,274,054
2017-BO-1001-001-A	10/12/2016	Support that the \$13,333,151 awarded for the architect, engineer, and construction management services contracts was fair and reasonable in accordance Federal procurement requirements or repay to HUD from non-Federal funds any amounts not supported.	\$13,333,151

2016-FW-1010-001-B	9/30/2016	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to support or properly obligate \$11,717,288 in unsupported obligations.	\$11,717,288
2016-NY-1007-001-A	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse the City's CDBG local bank account for the \$11,532,769 in uncollected program income generated from the disposition of real property previously assisted with CDBG funds, thus ensuring that these funds can be used for eligible activities.	\$11,532,769
2016-NY-0001-001-D	9/12/2016	We recommend that the Director of the Public Housing Financial Management Division obtain adequate supporting documentation of the utility expense level amounts and verify the computation of \$8,993,484 in operating funds is accurate or recapture ineligible amounts.	\$8,993,484
2017-FO-0003-008-E	11/15/2016	Research grants with no drawdown activity and if a bonafide need no longer exists, close out and deobligate remaining balances on the 16 grants with no drawdown activity totaling \$6,966,585.	\$6,966,585
2016-NY-1003-001-E	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation in the loan file that HUD approved the withdrawal of funds after the required deadline, and provide an explanation and obtain approval for the untimely disbursement of the \$6,724,820 after it had been drawn down. Any costs determined to be inadequately supported should be reimbursed from non-Federal funds.	\$6,724,820
2016-LA-1008-001-D	8/26/2016	Provide adequate documentation to support HUD approval for the \$6,340,504 loan between Dolores Frances and Pico Union and how the funds were used or remove the loan and any associated encumbrance from the project.	\$6,340,504
2016-CH-1005-001-C	8/3/2016	Work with HUD to develop a plan to ensure that energy savings are realized to prevent a potential default on the \$5,869,770 energy conservation loan used to purchase energy conservation equipment attached to the Authority's public housing properties.	\$5,869,770
2016-BO-1002-001-E	6/27/2016	Provide adequate support that \$5,573,214 (\$866,235 in Capital Fund program and \$4,706,979 in American Recovery and Reinvestment Act funds) was spent for eligible costs. Any amounts that cannot be supported should be repaid to the program from non-Federal funds.	\$5,573,214

2016-FW-1006-001-A	8/31/2016	<p>We recommend that the Director of HUD's Office of Block Grant Assistance require the State to develop and implement written procedures and actions that would correct and prevent the deficiencies outlined in the finding to ensure that the Parish adequately supports program participant eligibility. The written procedures and actions should include but not be limited to (1) reviewing and amending the Parish's program policies, documentation checklist, and income calculation worksheet to ensure the consistency of file documentation and eligibility determinations; (2) providing training and assistance to the Parish and its contractors regarding program participant eligibility determinations and documentation requirements; and (3) conducting a final file review before disbursing funds on behalf of program participants to ensure that files have complete documentation, appropriate follow-ups are conducted, and the participant remains eligible for disaster assistance. Implementing this recommendation should better ensure that the Parish spends at least \$5,365,327 in CDBG disaster assistance funds obligated for its disaster assistance programs in accordance with requirements.</p>	\$5,365,327
2016-PH-0001-001-A	6/30/2016	<p>Direct the New Orleans, LA, field office to enforce its monitoring findings and require the grantee to provide documentation to support costs totaling \$4,959,911 or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support.</p>	\$4,959,911
2016-LA-1008-001-E	8/26/2016	<p>Provide adequate documentation to support that the \$4,586,471 loan between Dolores Frances and Alliant Tax Credit Fund, LTD, was approved by HUD or remove the loan and any associated encumbrance from the project.</p>	\$4,586,471
2016-PH-0001-001-D	6/30/2016	<p>Direct the Minneapolis, MN, field office to require the grantee to provide documentation to support the \$4,299,963 in unsupported payments identified or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support.</p>	\$4,299,963
2016-LA-1006-001-C	6/3/2016	<p>Repay the U.S. Treasury \$2,096,528 (\$1,637,704 in public housing funds and \$458,823 in Housing Choice Voucher program funds) for its ineligible use of Federal funds for payment of debt to the City.</p>	\$4,193,056

2016-NY-0001-001-A	9/12/2016	We recommend that the Director of the Public Housing Financial Management Division determine whether any of the overpayment of \$3,630,286 was ineligible and take appropriate actions to recoup the ineligible payments.	\$3,630,286
2016-PH-1007-001-A	9/27/2016	Provide documentation to show that prices paid for services and products totaling \$3,028,666 were fair and reasonable or reimburse the applicable program from non-Federal funds for any amount that it cannot support.	\$3,028,666
2017-BO-1001-002-C	10/12/2016	Repay to HUD from non-Federal funds the \$2,138,469 in ineligible CDBG-DR funds committed and spent without publishing the required notice of intent and request for release of funds.	\$2,138,469
2016-NY-1010-001-C	9/29/2016	We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to provide documentation to justify \$2,047,444 in unsupported costs. Any costs determined to be ineligible and paid from project funds should be reimbursed by the responsible party to the proper project account from nonproject funds. Any costs determined to be ineligible that were charged but not paid should be removed from the projects' books and accounts.	\$2,047,444
2016-NY-1010-001-B	9/29/2016	We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to reimburse the proper project account from nonproject funds for any of the \$1,812,777 (\$252,823 + \$1,559,954) in ineligible expenses paid with project funds. Those ineligible expenses that were charged but not paid should be removed from the projects' books and accounts.	\$1,812,777
2016-BO-1003-001-C	6/28/2016	Provide documentation to support that \$1,807,359 in NSP funds was spent for reasonable, necessary, and supported costs. Any amount for which adequate support cannot be provided should be repaid to the Treasury from non-Federal funds.	\$1,807,359
2016-PH-0001-001-E	6/30/2016	Direct the Washington, DC, field office to require the grantee to provide documentation to support the \$1,766,778 in unsupported payments identified or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support.	\$1,766,778

2016-NY-1007-001-F	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the \$1,652,223 in CDBG funds used for developing the 22 affordable townhouses. Any amount determined to be ineligible should be reimbursed to the City's CDBG program line of credit from non-Federal funds.	\$1,652,223
2016-FW-1006-001-D	8/31/2016	We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish supports the cost reasonableness of the grant management contract or repay \$1,534,629 to its CDBG disaster assistance program from non-Federal funds.	\$1,534,629
2016-NY-1003-001-G	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to reimburse the \$1,500,000 in CDBG funds spent for the delinquent float loan that defaulted in 1998 through one of the options identified in HUD regulations so that it can be closed out as bad debt, thereby making the funds available for use on other eligible activities.	\$1,500,000
2016-NY-1007-001-I	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to record the mortgages on the five CDBG-assisted properties that were demolished and acquired with CDBG assistance of \$1,475,674, thus ensuring that these properties are administered in compliance with program requirements.	\$1,475,674
2017-BO-1002-001-A	10/17/2016	Provide adequate documentation to support that \$1,448,663 in CDBG-DR funds was spent for supported, necessary and reasonable costs. Any amount for which adequate support cannot be provided should be repaid from non-Federal funds.	\$1,448,663
2016-AT-1010-001-A	8/4/2016	Require the Housing Board to provide support showing that a conflict of interest did not exist between the Mobile Development Enterprises and Superior Masonry or reimburse HUD \$1,241,958 from non-Federal funds.	\$1,241,958
2016-NY-0001-001-B	9/12/2016	We recommend that the Director of the Public Housing Financial Management Division validate the \$1,191,767 in underpayments and determine if any corrections should be made.	\$1,191,767

2016-NY-1003-001-J	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to support that the \$1,166,000 public facilities and improvements procurement contract price was fair and reasonable and that the sole-source method used was justified. Any costs determined not to be fair and reasonable should be reimbursed from non-Federal funds.	\$1,166,000
2016-NY-1007-001-C	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen administrative controls to ensure that future Section 108 income of \$1,162,801 will be recorded in IDIS, thus ensuring that these funds can be used for eligible activities.	\$1,162,801
2016-PH-0001-001-B	6/30/2016	Enforce the Miami, FL, field office's monitoring findings and require the grantee to provide documentation to support costs totaling \$1,161,616 or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support.	\$1,161,616
2016-AT-1012-001-B	8/29/2016	Provide support that \$944,687 (Footnote 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.) 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.	\$944,687
2016-DE-1005-001-B	9/28/2016	Require the Authority to provide support to HUD showing that it received the best value in all instances when it incorrectly awarded a contract based on a faxed bid. For any portion the \$918,766 the Authority cannot support, HUD should require the Authority to repay its HOME and NSP programs from non-Federal funds.	\$918,766
2016-AT-1009-001-B	8/2/2016	Require the members to provide support or reimburse HUD's FHA insurance fund \$865,142 for unsupported project disbursements.	\$865,142



2017-NY-1001-002-C	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to provide supporting documentation that lead-based paint testing was performed, identified hazards were removed, and clearance was achieved for the 41 properties for which homeowners received \$833,199 in CDBG-DR assistance. If supporting documentation is not provided, City officials should repay the \$833,199 from non-Federal funds.	\$833,199
2016-CH-1004-001-A	7/28/2016	Reimburse its program \$707,091 from non-Federal funds (\$645,509 in housing assistance payments and \$61,582 in associated administrative fees) for the inappropriate payments cited in this finding.	\$707,091
2016-LA-1006-001-L	6/3/2016	Provide support showing that the \$684,020 charged by the City for general liability coverage was reasonable.	\$684,020
2016-BO-1003-001-A	6/28/2016	Repay to the Treasury from non-Federal funds the \$666,668 in NSP funds spent for ineligible activity costs and funds that had already been paid by another Federal program.	\$660,528
2016-BO-1002-001-F	6/27/2016	Provide support for the proper allocation of the \$650,990 in information technology costs charged to the Capital Fund program. Any amounts that cannot be supported should be repaid from non-Federal funds.	\$650,990
2017-FO-0003-008-K	11/15/2016	Deobligate all obligations marked for deobligation during the departmentwide open obligations review, including as much as \$384,703 in 27 administrative obligations and \$234,619 in 6 program obligations marked for deobligation as of September 30, 2016.	\$619,322
2016-CF-1813-001-A	9/30/2016	Acknowledge that the attached settlement agreement for \$510,000 represents an amount due HUD.	\$510,000
2016-PH-1005-001-A	8/17/2016	Reimburse its public housing projects \$507,800 from non-Federal funds related to the ineligible duplication of the information technology fee.	\$507,800
2016-CH-1007-001-A	9/28/2016	Reimburse its program \$497,668 (\$453,995 in housing assistance payments + \$43,673 in associated administrative fees) from non-Federal funds for the inappropriate payments cited in this finding.	\$497,668

2016-BO-1002-001-K	6/27/2016	Provide support showing that the contracts for which \$488,150 (\$216,142 and \$272,008 for legal services and public relations services, respectively) was paid were procured at the most competitive and best price and the costs paid were necessary and reasonable. Any unnecessary or unreasonable costs should be repaid from non-Federal funds to the program(s) that paid the costs.	\$488,150
2017-NY-1002-001-A	11/22/2016	We recommend that the Director of HUD's Office of Public Housing instruct Authority officials to provide documentation showing that the \$474,571 in identified procurements was reasonable or repay any amounts not supported from non-Federal funds.	\$474,571
2017-BO-1002-001-B	10/17/2016	Obtain adequate support to document the reasonableness and necessity of \$472,246 or reprogram the funds to other allowable activities, thus ensuring that the funds will be put to their intended use.	\$472,246
2016-CH-1006-001-A	8/23/2016	Support or reimburse its program \$496,585 from non-Federal funds (\$467,426 + \$444 in housing assistance payments + \$28,715 in administrative fees) for the missing eligibility documentation and unsupported housing assistance payments.	\$467,870
2016-CH-1005-001-A	8/3/2016	Support or reimburse its program \$964,365 (\$619,750 + \$344,615) from non-Federal funds for the unsupported procurement and contracting cited in this finding.	\$463,885
2017-KC-1001-002-B	12/16/2016	Require Majestic Management to provide support that \$462,281 paid for procurements was reasonable or reimburse the appropriate projects for the balance.	\$462,281
2016-PH-1005-001-B	8/17/2016	Provide documentation to show that fees it charged for maintenance services totaling \$4,927,176 were reasonable or reimburse its public housing projects from non-Federal funds for any amount that it cannot support.	\$448,225
2017-KC-1001-001-B	12/16/2016	Provide documentation to support that it paid itself \$447,345 for eligible purposes or reimburse the appropriate projects for the balance.	\$447,345
2016-NY-1007-001-H	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to record the mortgage on the CDBG-assisted rental property that was rehabilitated or reimburse the \$426,296 from non-Federal funds to the City's CDBG program line of credit, thus ensuring that the funds are put to their intended use.	\$426,296

2016-SE-1801-001-A	9/12/2016	Acknowledge that the attached settlement agreement for \$425,000 represents an amount due HUD.	\$416,145
2016-NY-1007-002-C	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to record the receipt and expense of \$397,031 in the City's accounting records and correctly classify the amount in IDIS to show the use of the City's CDBG funds for repayment of a guaranteed Section 108 loan, thus ensuring that the funds were put to their intended use.	\$397,031
2016-FW-1001-001-C	3/21/2016	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that project 3, to build a bike path along the Mississippi River, met a national objective or repay \$396,836 to its CDBG program from non-Federal funds.	\$396,836
2016-AT-1006-001-A	6/17/2016	Reimburse HUD for \$379,547 in ineligible costs related to activities 831 and 843 from non-Federal funds.	\$379,547
2016-AT-1006-001-B	6/17/2016	Provide supporting documentation or reimburse its program for \$362,723 in unsupported expenditures related to activities 831, 747, and 800 from non-Federal funds.	\$362,723
2016-AT-1008-001-A	7/19/2016	Support the cost reasonableness of the nine contracts or reimburse \$408,958 to the appropriate Operating Fund, Capital Fund, and Housing Choice Voucher programs from non-Federal funds.	\$352,228
2016-FW-1001-001-A	3/21/2016	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that project 1, to recruit and train low-income persons for construction jobs in the Baton Rouge area, met a national objective or repay \$338,176 to its CDBG program from non-Federal funds.	\$338,176
2016-FW-1001-002-A	3/21/2016	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to Support the cost reasonableness of the 64 housing rehabilitation contracts or repay \$677,948 to its CDBG program from non-Federal funds.	\$320,911
2017-BO-1001-001-B	10/12/2016	Repay to HUD from non-Federal funds the \$316,850 in payments made for services outside the scope of the seven contracts.	\$316,850

2016-DE-1005-001-A	9/28/2016	Require the Authority to provide support to HUD showing the necessity of drug testing every house and that the Authority received the best value for amounts spent on testing and remediation. For any portion the \$315,166 the Authority cannot support, HUD should require the Authority to repay its HOME and NSP programs from non-Federal funds.	\$315,166
2016-PH-1009-001-C	9/30/2016	Provide documentation to show that \$2,377,970 disbursed for other direct costs was supported and was for prices that were fair and reasonable or repay HUD from non-Federal funds any amount that it cannot support (excluding any amount repaid as a result of recommendation 1B).	\$303,004
2016-AT-1006-001-C	6/17/2016	Recapture the remaining balance of \$300,278 allocated to the stalled Barclay Apartment activity 843.	\$300,278
2016-NY-1006-002-C	3/29/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to immediately recapture more than \$300,000 in CDBG-DR funds disbursed to 35 businesses that was subject to full or partial recapture, thus ensuring that these funds will be put to their intended use.	\$300,000
2016-LA-1008-001-A	8/26/2016	Stop the practice of disbursing the monthly social service fee to the general partner and reimburse the project for \$300,000 in ineligible social service fees from non-Project funds.	\$300,000
2016-PH-1006-001-A	8/31/2016	Provide documentation to support program accomplishment data related to disbursements totaling \$292,611 or repay HUD from non-Federal funds for any amount that it cannot support.	\$292,611
2016-NY-1003-001-C	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to justify the \$291,236 in unsupported costs related to disbursements made to the City's public services subrecipient. Any costs determined to be inadequately supported should be reimbursed from non-Federal funds.	\$291,236
2016-LA-1007-001-A	8/17/2016	Obtain written agreements and support the eligibility of \$284,649 in unsupported costs or repay the program using non-Federal funds.	\$284,649
2016-NY-1006-001-A	3/29/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to reimburse the line of credit for \$272,459 in CDBG-DR funds disbursed to four businesses for ineligible costs from non-Federal funds.	\$272,459

2016-BO-1003-001-G	6/28/2016	Provide a plan for the completion within acceptable timeframes of the five unfinished properties or cancel the activities and deobligate and reprogram the \$254,183 in funds to other allowable activities, thus ensuring that the funds will be put to their intended use.	\$254,183
2016-PH-1009-001-D	9/30/2016	Provide documentation to support \$516,560 disbursed for wages and salaries charged to its programs by its contractor's employees or repay HUD from non-Federal funds any amount that it cannot support.	\$244,612
2017-KC-1001-002-A	12/16/2016	Require Majestic Management to reimburse the appropriate projects their portion of \$231,091 for work not completed or overbilled.	\$231,091
2016-AT-1007-001-A	6/22/2016	Provide supporting documentation or reimburse its program for \$227,587 in unsupported expenditures from non-Federal funds.	\$227,587
2016-NY-1002-001-A	1/7/2016	We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to provide documentation to adequately support that \$70,538 disbursed and \$150,000 obligated were for eligible costs. Any costs determined to be ineligible should be reimbursed from non-Federal funds.	\$220,538
2016-SE-1002-002-A	6/23/2016	Provide cost justifications for the six service contracts by obtaining written cost estimates from at least three contractors for each contract and reimburse the property's operating account from non-project funds up to \$219,309 for any amounts that are unreasonable.	\$219,309
2016-BO-1003-001-L	6/28/2016	Provide support showing that \$212,496 in program funds was remitted to the State and reallocated to eligible NSP activities and that any additional program income owed by the developer has been remitted.	\$212,496
2016-AT-1012-001-C	8/29/2016	Reimburse \$189,227 to the Emergency programs from non-Federal funds for ineligible charges made to the programs.	\$189,227
2017-NY-1001-002-B	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to document the negative lead test results in CMS for one home and the removal of identified lead hazards and lead clearance reports for four homes, thus ensuring that \$182,660 in CDBG-DR assistance was disbursed for lead-safe homes. If the negative test results are not documented, City officials should repay the \$182,660 from non-Federal funds.	\$182,660

2016-AT-1009-001-A	8/2/2016	Require the members to reimburse HUD's FHA insurance fund \$181,020 for the ineligible distributions to the members.	\$181,020
2016-AT-1013-003-A	9/13/2016	Reimburse its program \$153,593 from non-Federal funds for the \$129,558 in housing assistance payments made and \$24,035 in administrative fees received for the payments made to Brick Capital Community Development Corporation on the expired contract.	\$153,593
2016-NY-1003-001-A	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to reimburse from non-Federal funds \$153,279 spent on ineligible costs for duplicate and preaward costs of an economic development loan (\$99,616), non-Federal City salary costs (\$46,324), and duplicate subrecipient costs (\$7,339).	\$153,279
2016-NY-1006-001-B	3/29/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation to justify \$152,703 in CDBG-DR funds disbursed to six businesses. If any amount cannot be adequately supported, it should be reimbursed from non-Federal funds to the State's line of credit.	\$152,703
2016-NY-1007-001-E	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support whether \$148,000 in CDBG program income was generated from the disposition of real properties acquired with CDBG funds so that HUD can determine eligibility. Any recognized program income should be reimbursed to the City's local bank account and recorded in IDIS, thus ensuring that these funds can be put to better use.	\$148,000
2016-SE-1004-001-A	9/12/2016	Provide support for the \$132,759 in assistance that was based on the missing tenant files and reimburse HUD for the amount that remains unsupported.	\$132,759
2016-BO-1003-001-D	6/28/2016	Provide documentation that \$123,108 in NSP funds paid to two developers for administrative expenses was supported and that work performed was completed in accordance with their contracts. Any amount for which adequate support cannot be provided should be repaid to the Treasury from non-Federal funds.	\$123,108
2016-NY-0001-001-F	9/12/2016	We recommend that the Director of the Public Housing Financial Management Division recapture the overpayment of \$116,218 disbursed for the units, which exceeded the PHAs' Faircloth limit.	\$116,218

2016-LA-1008-001-C	8/26/2016	Reimburse the project from non-Project funds for \$114,068 in ineligible legal fees.	\$114,068
2016-NY-1002-001-D	1/7/2016	We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to spend program income of \$113,733 on eligible CDBG activities before drawing down additional CDBG entitlement funds, thus ensuring that these funds are put to better use.	\$113,733
2016-SE-1002-003-A	6/23/2016	Provide supporting documents for the \$112,064 in unsupported disbursements and repay the project operating account from non-project funds for any amounts that remain unsupported.	\$112,064
2016-PH-1006-001-B	8/31/2016	Provide documentation to support salary and fringe benefit costs totaling \$109,248 or repay HUD from non-Federal funds for any amount that it cannot support.	\$109,248
2016-AT-1007-001-B	6/22/2016	Reimburse its line of credit for \$108,563 in ineligible costs from non-Federal funds.	\$108,563
2016-AT-1005-001-A	5/10/2016	Reimburse the program \$108,390 from non-Federal funds for housing assistance payments (\$100,214) and administrative fees received (\$8,176) for the 40 units that materially failed to meet HUD's and its own housing quality standards.	\$108,390
2016-SE-1001-001-C	3/9/2016	Perform all past-due reexaminations and determine the correct amount of housing assistance due to Homewood Terrace since April 1, 2015, for the 22 members who did not receive timely reexaminations and adjust the next request for assistance to account for these corrections. By implementing this recommendation, \$105,324 in housing assistance payments will be better used in the next year by providing the correct amount of assistance to families.	\$105,324
2016-DE-1005-002-A	9/28/2016	Require the Authority to provide support justifying the reasonableness and necessity of all travel to conferences and trainings over the 31-month period reviewed. For any portion of the \$102,563 in travel costs that HUD determines to be unreasonable, HUD should require the Authority to repay its HOME and NSP programs with non-Federal funds.	\$102,563
2017-NY-1001-001-D	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to reimburse \$101,398 in additional grants owed to the 11 homeowners whose grant amounts should have been materially increased as a result of recalculated duplication of benefits.	\$101,398

2016-SE-1002-001-A	6/23/2016	Reimburse the project \$101,282 from non-project funds (\$4,706 for unauthorized distributions and \$96,576 for unauthorized repayments of loan advances) and if necessary, make prior-period adjustments to the financial statements to disclose the information in accordance with generally accepted accounting principles.	\$101,282
2016-NY-1007-002-B	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse the City's CDBG program line of credit for \$100,982, which was used to pay costs that had been paid with CDBG program income, thus ensuring that these funds can be used for eligible activities.	\$100,982
2016-BO-1002-001-C	6/27/2016	Repay the programs from non-Federal funds the \$97,330 spent for the unallowable costs of scanning and storing records, accounting and financial software licenses, and iPads.	\$97,330
2016-LA-1008-001-B	8/26/2016	Reimburse the project \$92,962 from non-Project funds for ineligible consulting fees (\$74,784) and supervising fees (\$18,178).	\$92,962
2016-CF-1810-001-A	9/29/2016	Acknowledge that the attached settlement agreement for \$91,377 represents an amount due HUD.	\$91,377
2017-FO-0003-008-H	11/15/2016	Deobligate the \$83,501 in 124 administrative obligations marked for deobligation during the departmentwide open obligations review.	\$83,501
2016-AT-1013-001-A	9/13/2016	Reimburse its program \$74,210 from non-Federal funds for the \$65,430 in housing assistance payments and \$8,780 in administrative fees received for the 37 units that failed to meet HUD's housing quality standards.	\$74,210
2016-CH-1006-002-A	8/23/2016	Take the appropriate actions to resolve the income discrepancies and pursue collection from the applicable households or reimburse its program \$75,619 (\$66,236 in housing assistance payments + \$9,383 in administrative fees) from non-Federal funds for the overpayment of housing assistance cited in this finding.	\$66,236
2016-CH-1007-002-A	9/28/2016	Determine the amount of the \$128,228 in coordinator grant funds that was earned by the Authority for meeting program requirements. The funds that are determined to be unearned should be reimbursed to HUD from non-Federal funds.	\$64,412
2016-BO-1002-001-J	6/27/2016	Provide documentation for the \$61,804 in unaccounted for inventory. If the items cannot be accounted for, repayment should be made to the Authority's low-rent program from non-Federal funds.	\$61,804



2016-AT-1009-001-C	8/2/2016	Require the members to reimburse HUD's FHA insurance fund \$53,885 for the ineligible project disbursements.	\$53,885
2016-CH-1006-001-F	8/23/2016	Reimburse its program \$63,542 from non-Federal funds (\$51,536 in housing assistance overpayments + \$9,236 + \$2,770 in associated administrative fees) for the inappropriate payments.	\$51,536
2017-KC-1001-003-B	12/16/2016	Provide documentation to support that \$48,891 was spent for eligible purposes or reimburse the appropriate projects for the balance.	\$48,891
2016-LA-1007-002-A	8/17/2016	Repay the program for \$48,611 in ineligible costs using non-Federal funds.	\$48,611
2016-LA-1007-001-B	8/17/2016	Revise or reclassify the national objective for the \$38,165 in questioned costs used for the solar panel project or repay the program using non-Federal funds.	\$38,165
2016-AT-1012-001-D	8/29/2016	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.	\$38,164
2016-FW-1006-001-G	8/31/2016	We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish provides documentation detailing the number of hours worked for each disaster assistance program or repay \$37,450 to its CDBG disaster assistance program from non-Federal funds.	\$37,450
2016-SE-1004-001-C	9/12/2016	Provide support for the \$35,890 in assistance that was based on the unperformed or missing annual recertifications and reimburse HUD for the amount that remains unsupported.	\$35,890
2017-NY-1001-001-C	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to repay the Program from non-Federal funds \$32,107 in overpaid grants to homeowners whose grant amounts (1) were not revised to show recalculated duplication of benefits and (2) exceeded the Program's 60 percent reimbursement rate.	\$32,107
2016-FW-0001-002-F	3/30/2016	We recommend that the Deputy Secretary require the Chief Financial Officer to support or require employers to repay \$49,989 in overpayments on IPA agreements.	\$31,066

2016-NY-1007-001-P	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the income eligibility of the homeowner who received \$30,600 in CDBG funds related to the rebate program. If documentation cannot be provided, the City's CDBG program line of credit should be reimbursed \$30,600 from non-Federal funds.	\$30,600
2016-BO-1003-001-B	6/28/2016	Justify the reasonableness of or repay to the Treasury from non-Federal funds the \$29,106 in NSP funds spent for unreasonable activity costs.	\$29,106
2017-NY-1001-002-E	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to reconcile the discrepancy in the lead test results. If it is determined that the home tested positive for a lead-based paint hazard, City officials should provide supporting documentation showing that the hazard has been removed and the home has achieved clearance, thus ensuring that \$29,019 in CDBG-DR assistance was disbursed for a lead-safe home. If the lead test results are not reconciled and the lead safety of the home is not documented, City officials should repay the \$29,019 from non-Federal funds.	\$29,019
2016-AT-1014-001-A	9/30/2016	Reimburse its program \$28,199 (\$19,771 + \$7,793 + \$635) from non-Federal funds for the overpayment of housing assistance and ineligible administrative fees it received for the deficiencies cited in this report.	\$28,199
2017-FW-1001-001-B	12/12/2016	We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to support or repay its Capital Fund program from non-Federal funds \$28,000 for work completed without a valid contract.	\$28,000
2017-BO-1001-002-F	10/12/2016	Support or repay to HUD from non-Federal funds \$32,398 in duplicative assistance provided to program applicants.	\$26,107
2016-PH-1803-001-A	9/9/2016	Acknowledge that the attached judgment and repayment agreement for \$24,500 represents an amount due HUD.	\$24,000
2016-AT-1013-002-A	9/13/2016	Reimburse its program \$22,967 from non-Federal funds for the \$20,111 in housing assistance payments and \$2,856 in administrative fees received for the 51 ineligible housing assistance payments missing housing assistance payments contracts.	\$22,967

2016-NY-1007-001-Q	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide a registered mortgage for the homeowner property assisted with \$21,195 in CDBG funds. If a registered mortgage cannot be provided, the City's CDBG program line of credit should be reimbursed \$21,195 from non-Federal funds.	\$21,195
2016-CH-1008-001-B	9/29/2016	Reimburse HUD \$19,425 in ineligible monthly ongoing property management fees for the 105 properties that contained property preservation and protection deficiencies.	\$19,425
2016-CH-1006-001-I	8/23/2016	Pursue collection from the applicable households or reimburse its program \$18,718 from non-Federal funds for the overpayment of housing assistance due to unreported or underreported income.	\$18,718
2017-KC-1001-001-A	12/16/2016	Provide support showing that \$17,414 in management fees charged to the projects using a budgeted amount represented actual amounts or repay the difference to each affected project.	\$17,414
2016-LA-1007-001-C	8/17/2016	Support the eligibility of \$11,960 in unsupported costs or repay the program using non-Federal funds.	\$11,960
2016-AT-1009-001-D	8/2/2016	Require the members to reimburse HUD's FHA insurance fund \$11,587 for the unreasonable nonsufficient funds and overdraft charges.	\$11,587
2017-KC-1001-003-A	12/16/2016	Reimburse the appropriate projects their portion of \$11,184 that it charged for ineligible items.	\$11,184
2016-NY-1007-001-R	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse \$9,730 from non-Federal funds to the City's CDBG program line of credit for the ineligible homeowner rehabilitation assistance provided that exceeded the subsidy limit.	\$9,730
2016-CH-1007-002-D	9/28/2016	Reimburse its program \$9,506 from non-Federal funds for the incorrect escrow account disbursements.	\$9,506
2016-AT-1008-001-B	7/19/2016	Reimburse \$7,851 spent on ineligible expenses to the appropriate Operating Fund and Housing Choice Voucher programs from non-Federal funds.	\$7,851
2016-SE-1002-003-C	6/23/2016	Provide support showing that the project was entitled to the \$7,378 from the security deposit account or reimburse the security deposit account from the operating account for any amounts to which the project was not entitled.	\$7,378
2016-PH-1006-001-C	8/31/2016	Repay HUD \$6,850 from non-Federal funds for the ineligible training costs that were not approved in advance.	\$6,850

2016-SE-1003-001-A	9/12/2016	Provide support for the \$6,804 in housing assistance that was based on the unverified income and reimburse HUD any amount that remains unsupported.	\$6,804
2016-SE-1002-004-A	6/23/2016	Reimburse HUD \$6,118 for ineligible housing assistance payments.	\$6,118
2016-SE-1001-001-B	3/9/2016	Repay HUD from non-Federal funds the \$5,928 in ineligible housing assistance received after April 1, 2015, that was based on past-due annual reexaminations.	\$5,928
2016-DE-1005-002-B	9/28/2016	Require the Authority to provide support for the unreasonable amount of hotel costs above the local per diem rate. For any portion of the \$22,083 in unreasonable costs (\$16,386 of which is included in costs identified in recommendation 2A) that the Authority cannot support, HUD should require the Authority to repay its HOME and NSP programs with non-Federal funds.	\$5,697
2017-BO-1001-002-E	10/12/2016	Repay HUD from non-Federal funds \$5,056 in ineligible duplicative assistance provided to program applicants.	\$5,056
2016-SE-1002-003-B	6/23/2016	Repay the project \$4,587 from non-project funds for the costs that were not necessary for the operation or maintenance of the project.	\$4,587
2016-PH-0001-001-F	6/30/2016	Direct the Washington, DC, field office to require the grantee to repay its program \$4,214 from non-Federal funds for the ineligible costs associated with activity 1515.	\$4,214
2016-PH-1802-001-A	9/9/2016	Acknowledge that the attached settlement agreement for \$7,000 represents an amount due HUD.	\$4,000
2016-AT-1008-001-C	7/19/2016	Provide adequate support for disbursements or reimburse \$3,588 to the appropriate Operating Fund and Housing Choice Voucher programs from non-Federal funds.	\$3,588
2016-PH-1006-001-D	8/31/2016	Repay HUD \$3,400 from non-Federal funds for the ineligible payments made to the public housing resident.	\$3,400
2016-AT-1013-002-B	9/13/2016	Support or reimburse its program \$3,092 from non-Federal funds for the \$2,756 in housing assistance payments and \$336 in administrative fees received for the six unsupported housing assistance payments missing deeds, utility allowance determinations, and inspection reports.	\$3,092

2016-SE-1001-001-D	3/9/2016	For the member whose October 1, 2015, reexamination relied on unverified income information, determine the appropriate housing assistance payment amount for that reexamination date by verifying and supporting the member's income at that time, reimburse HUD up to \$3,087 for any amount that remains unsupported, and adjust the next request for assistance to account for the appropriate amount.	\$3,087
2016-NY-1002-001-C	1/7/2016	We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to reprogram unexpended funds of \$2,516 on a subgrantee agreement that expired June 30, 2015, for use by other eligible CDBG activities so that these funds are put to better use.	\$2,516
2016-DE-1005-002-C	9/28/2016	Require the Authority to provide support justifying the necessity of the weekend travel that occurred. For any portion of the \$2,134 in weekend travel costs that HUD determines to be unsupported, HUD should require the Authority to repay its HOME and NSP programs with non-Federal funds.	\$2,134
2016-PH-1009-001-E	9/30/2016	Provide documentation to support \$11,268 disbursed for travel or repay HUD from non-Federal funds any amount that it cannot support.	\$1,838
2016-CH-1004-002-B	7/28/2016	Pursue collection from the applicable household or reimburse its program \$1,112 from non-Federal funds for the overpayment of housing assistance due to unreported income.	\$1,112
2016-SE-1002-004-B	6/23/2016	Reimburse the overcharged tenant \$792.	\$792
2016-SE-1003-001-C	9/12/2016	Reimburse the three tenants who overpaid rent by \$714. If HUD agrees to reimburse Solace for the \$714 in underpaid assistance, Solace could use these funds to reimburse the tenants.	\$714
2016-SE-1003-002-A	9/12/2016	Require Solace to reimburse HUD the \$584 it paid in post-move-out assistance for four tenants.	\$584
2016-SE-1003-001-B	9/12/2016	Reimburse HUD the \$320 in overcharged housing assistance.	\$320
2016-CH-1007-002-E	9/28/2016	Support or reimburse its program \$1,812 from non-Federal funds for the unsupported escrow account disbursements.	\$307
2016-SE-1004-001-B	9/12/2016	Provide support for the \$248 in assistance that was based on the unsupported hardship exemptions and reimburse HUD for the amount that remains unsupported.	\$248
2016-SE-1002-005-C	6/23/2016	Reimburse its operating account \$161 from non-project funds for ineligible insufficient funds fees.	\$161

2016-NY-1007-001-S	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse \$83 from non-Federal funds to the City's CDBG program line of credit for disbursements made for the two contracts exceeding 10 percent of the cost estimate.	\$83
2017-FO-0001-002-A	11/14/2016	Update Ginnie Mae's cash and cash equivalents accounting policies and procedures to ensure that its cash-in-transit balance is properly accounted for.	\$0
2017-FO-0001-002-D	11/14/2016	Establish and implement policies and procedures to ensure that proper accrual accounting entries are made to record the accounting event related to closed REMIC deals at the end of each month.	\$0
2017-FO-0001-002-G	11/14/2016	Establish and implement policies and procedures to ensure that a subledger is maintained to accurately account for the advances balances at a loan level.	\$0
2017-FO-0001-002-H	11/14/2016	Enhance existing policies and procedures for its fixed assets, to include systems, processes, and controls, to ensure (1) proper review of invoices to determine whether costs are capitalized or expensed in accordance with GAAP, (2) development costs are capitalized when incurred, and (3) book value is consistent across all documents.	\$0
2017-FO-0001-002-I	11/14/2016	Establish and implement controls to ensure that escrow and outstanding MBS commitment balances reported in the financial statements are accurate and complete.	\$0
2017-FO-0001-002-J	11/14/2016	Establish and implement procedures and controls to ensure that indemnification or repurchase agreements (guarantees) are properly accounted for and disclosed in the financial statements in accordance with GAAP.	\$0
2017-FO-0001-002-K	11/14/2016	Establish and implement adequate procedures and controls to ensure that information related to mortgages held for investment and the associated allowance for loan losses are adequately disclosed in the notes to the financial statements in accordance with GAAP.	\$0
2017-FO-0001-003-A	11/14/2016	Adjust the reimbursable costs out of the allowance accounts as appropriate.	\$0
2017-FO-0001-003-B	11/14/2016	Exclude the loan impairment allowance on other indebtedness appropriately instead of reporting it as part of loan impairment allowance on MHI account.	\$0
2017-FO-0001-003-C	11/14/2016	Document Ginnie Mae's analysis and support for the categorization of its loans for loan impairment purposes and update accounting policies and procedures based on this analysis.	\$0

2017-FO-0001-003-D	11/14/2016	Modify, as appropriate, the TDR allowance model to ensure production of reasonable and appropriate loss estimates, including allowance estimates on FHA-insured loans.	\$0
2017-FO-0001-004-A	11/14/2016	Develop and document an issuer default governance framework that includes the identification, monitoring, analysis, evaluation, and response to potential issuer defaults. This process includes an assessment to maximize defaulted issuer assets and minimize losses to Ginnie Mae.	\$0
2017-FO-0002-002-C	11/14/2016	Establish and implement policies and procedures to ensure that accurate data are used to report the undelivered order balances for management and marketing contracts.	\$0
2017-FO-0003-001-C	11/15/2016	Review Ginnie Mae's accounting policies to ensure that they comply with the USSGL.	\$0
2017-FO-0003-001-D	11/15/2016	Develop and implement policies and procedures that clearly outline the role and responsibilities of both HUD and ARC in the financial statement preparation and review process, including a timeline that will ensure compliance with OMB financial reporting deadlines and allow sufficient time to be audited.	\$0
2017-FO-0003-001-E	11/15/2016	Determine which notes cannot be completed in Oracle and develop and implement a plan to ensure that these notes can be produced in Oracle.	\$0
2017-FO-0003-001-F	11/15/2016	Perform user acceptance testing in Oracle to ensure that it can produce all HUD proper financial information needed for note preparation within the timeframe required. If it is determined that HFM will be used for some portions of the notes, perform user acceptance testing to ensure that HFM is reading and crosswalking the Oracle data correctly.	\$0
2017-FO-0003-001-G	11/15/2016	Based on the user acceptance testing, implement any further modifications needed in Oracle or HFM to ensure that the notes are populated correctly.	\$0
2017-FO-0003-001-H	11/15/2016	Prepare first and second quarter financial statements and note disclosures for fiscal year 2017 and beyond to ensure the early identification of errors or problems in the financial reporting process.	\$0
2017-FO-0003-002-A	11/15/2016	Continue working with ARC and complete the reconciliation and cleanup efforts for balances related to HUD's loan guarantee programs.	\$0

2017-FO-0003-002-C	11/15/2016	Work with the Office of the Chief Administration Officer to establish control activities (that is, procedures) to completely and accurately record internal use software, leasehold improvement, and property acquisition transactions and enable compliant financial reporting.	\$0
2017-FO-0003-002-E	11/15/2016	Work with the OCFO to establish controls that ensure the timely communication of internal use and commercial-off-the-shelf software license acquisition activity and data.	\$0
2017-FO-0003-002-F	11/15/2016	Work with OCFO to develop control activities that address risks related leasehold improvement and property acquisition data completeness and accuracy.	\$0
2017-FO-0003-003-A	11/15/2016	Develop and implement standard operating procedures, including descriptions of roles and responsibilities, for fund balance with Treasury reconciliations.	\$0
2017-FO-0003-003-B	11/15/2016	Continue the subledger reconciliation project and complete it in a timely manner, communicate results to top key stakeholders, and complete necessary adjustments or restatements (if applicable).	\$0
2017-FO-0003-003-C	11/15/2016	Perform a root cause analysis to identify potential control gaps and ineffective controls in the review of subledger balances to the general ledger.	\$0
2017-FO-0003-003-D	11/15/2016	Communicate the impact of system limitations that contributed to unreconciled balances to relevant management and design and implement effective controls that address relevant risks.	\$0
2017-FO-0003-006-A	11/15/2016	Establish a framework for financial policy development and review of policy and procedures that defines roles and responsibilities and provides reasonable assurance regarding the effectiveness of related controls.	\$0
2017-FO-0003-008-C	11/15/2016	Work with the Office of Policy Development and Coordination to issue and implement procedures to address undisbursed obligations on contracts after the 24-month expenditure period for the ESG program.	\$0
2017-FO-0003-008-O	11/15/2016	Implement a formal process to periodically review obligations and when necessary, contact OCPO to execute deobligations.	\$0
2017-FO-0003-008-P	11/15/2016	Review the contracts totaling \$72.8 million to determine validity and if no longer needed, forward to HUD's procurement office for closure and deobligation.	\$0



2017-FO-0003-009-A	11/15/2016	Remove access granted to developer contractor personnel to the production database.	\$0
2017-FO-0003-009-C	11/15/2016	Establish audit logs that track user activity for the security administration functions and once established, ensure that they are monitored in accordance with policy.	\$0
2017-FO-0003-009-D	11/15/2016	Establish audit logs that track user activity for privileged users within the production environment and once these logs are established, ensure that they are monitored in accordance with policy.	\$0
2017-FW-1001-001-F	12/12/2016	We recommend that the Director, Office of Public Housing, Fort Worth, TX, require the Authority to enforce its lease requirements related to tenant damage to the property and to establish procedures to collect tenant accounts receivable before writing off the account.	\$0
2017-KC-1001-001-C	12/16/2016	Implement adequate policies, procedures, and controls to help ensure that fees charged to its projects are in accordance with HUD's requirements.	\$0
2017-KC-1001-001-D	12/16/2016	Verify all management fees charged to the projects from 2013 through 2015 were appropriate.	\$0
2017-KC-1001-002-C	12/16/2016	Require Majestic Management to implement adequate policies, procedures, and controls to help ensure that goods and services are properly procured in accordance with HUD's requirements.	\$0
2017-KC-1001-002-D	12/16/2016	Monitor Majestic Management's expenditures to ensure that the employees understand and correctly apply procurement requirements.	\$0
2017-KC-1001-002-E	12/16/2016	Require Majestic Management to update its management agreements to properly disclose its identity-of-interest and employee-owned companies to HUD and property owners.	\$0
2017-KC-1001-002-F	12/16/2016	Consider administrative sanctions against Majestic Management and its employees for their failure to adequately manage the multifamily projects.	\$0
2017-KC-1001-003-C	12/16/2016	Implement adequate policies, procedures, and controls to help ensure that payments are adequately supported and for eligible purposes.	\$0
2017-NY-1004-001-B	12/21/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to strengthen controls over disbursements to ensure that all costs charged to the Program are allowable, reasonable, and necessary in compliance with the HUD-approved action plan and Federal and State regulations.	\$0

2016-NY-1002-001-E	1/7/2016	We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to implement procedures to ensure that program income received by subgrantees is properly reported in HUD's integrated Disbursement and Information System and spent before funds are drawn down from the U.S. Treasury.	\$0
2016-NY-1002-001-F	1/7/2016	We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen subgrant procedures to ensure that all required documents are received, explanations are obtained when prior performance does not meet goals, and subgrants are executed in a timely manner.	\$0
2016-NY-1003-001-B	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen disbursement controls to ensure that CDBG funds are drawn down to reimburse only eligible costs.	\$0
2016-NY-1003-001-D	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen procedures to ensure that all costs claimed for CDBG reimbursement are adequately supported by documentation before funds are disbursed.	\$0
2016-NY-1003-001-F	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen controls to ensure compliance with Section 108 contract provisions and regulations requiring disbursement of funds in a timely manner after drawdown.	\$0
2016-NY-1003-001-H	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to implement procedures to ensure that any future CDBG float-funded activities are administered in accordance with HUD regulations requiring that the annual action plan identify the float-funded activity and a commitment to undertake one of the options listed in the regulations if the funds are unable to be repaid within the required timeframe.	\$0
2016-NY-1003-001-I	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to develop and implement procedures to ensure that the City's liens related to HUD-funded loans are not released without repayment or evidence of due diligence to address delinquent, outstanding loans.	\$0

2016-NY-1003-001-K	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to implement procedures to ensure that all HUD-funded procurement is performed in accordance with regulations at 24 CFR 85.36, which require that sealed bid procurements be adequately advertised and involve at least two bids and that independent estimates be documented before bids or proposals are received.	\$0
2016-NY-1003-001-L	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen procedures over subrecipient monitoring to ensure that onsite visits are conducted for all CDBG subrecipients annually as specified in the agreements and that monitoring efforts are adequately tracked.	\$0
2016-NY-1003-001-M	2/5/2016	We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct City officials to request CDBG program training from the HUD Office of Community Planning and Development field office relating to Section 108 and float loan administration, drawdown and disbursement of funds in a timely manner, and federal procurement regulations.	\$0
2016-NY-1801-001-B	2/11/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to collect and test lead dust samples from the floors and window sills of the 27 homeowner units that received CDBG funds in program years 2012 and 2013 to ensure that the lead dust does not exceed the allowable lead dust standards. If the tests reveal the existence of excessive lead dust, City officials need to reduce the lead dust to the allowable limit, or reimburse the City's CDBG line of credit from non-Federal funds for disbursements previously made to repair those 27 units.	\$0
2016-CH-0001-001-C	2/26/2016	Amend the declaration of trust forms and instructions to (1) include a second identifier for each property, such as physical addresses, so that HUD may verify the effectiveness of the declaration of trust with the information maintained in its systems; (2) allow for the declaration of trust to terminate only upon release from HUD; and (3) reflect the actual preparation process used.	\$0
2016-SE-1001-001-A	3/9/2016	Hire, train and maintain sufficient staff to adequately perform its housing assistance payment functions.	\$0

2016-NY-1006-002-A	3/29/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to strengthen administrative controls to ensure that any ineligibility determination is immediately followed by the next level of management for further action and the current status in the IntelliGrants system is accurate.	\$0
2016-NY-1006-002-B	3/29/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to incorporate and implement recapture policies and procedures to ensure that funds disbursed for ineligible businesses and costs are promptly recovered.	\$0
2016-NY-1007-001-G	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen administrative controls over record keeping to ensure that documentation is maintained to support the eligibility of costs paid with CDBG funds.	\$0
2016-NY-1007-001-J	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation, such as proof of advertising, bids received, bid analysis reports, cost estimates, contracts, and other applicable records, to support compliance with Federal procurement regulations in the awarding of the five contracts.	\$0
2016-NY-1007-001-K	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support compliance with Federal procurement regulations when contracts were awarded to the three single bidders.	\$0
2016-NY-1007-001-L	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the eligibility of the three tenants occupying low- to moderate-income housing units at a residential property assisted with CDBG funds.	\$0
2016-NY-1007-001-M	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support the review of the remaining 30 tenants' eligibility to occupy low- and moderate-income housing units.	\$0

2016-NY-1007-001-N	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support that those laborers employed by the four contractors are compensated in accordance with Davis-Bacon wage rates. If documentation cannot be provided, the City's line of credit should be reimbursed from non-Federal funds for disbursements made to the four contractors.	\$0
2016-NY-1007-001-O	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen administrative controls over the City's CDBG program to ensure compliance with program income and procurement requirements.	\$0
2016-NY-1007-001-T	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation to support compliance with Federal procurement regulations when a winning bidder was allowed to submit two bids with different prices for a single contract. If documentation cannot be provided, the City's line of credit should be reimbursed from non-Federal funds for disbursements made to the contractor.	\$0
2016-NY-1007-001-U	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide documentation, such as a New Jersey State business registration, liability insurance, licenses, and other documentation, to support the eligibility of the three contractors awarded HORP contracts in program years 2012 and 2013.	\$0
2016-NY-1007-001-W	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide training to City staff responsible for administering the City's CDBG program to strengthen the staff's awareness of CDBG program requirements.	\$0
2016-NY-1007-002-A	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen financial controls over cash flow to ensure that the time between making and spending LOCCS drawdowns is minimized.	\$0
2016-NY-1007-002-F	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to provide training to City staff responsible for reporting in IDIS and making drawdowns from LOCCS, thus ensuring compliance with CDBG program requirements.	\$0

2016-NY-1007-002-G	3/30/2016	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to strengthen financial controls to ensure that LOCCS drawdowns are charged to the correct IDIS activities and traceable to the City's accounting records.	\$0
2016-LA-1004-001-E	4/28/2016	Submit annually to HUD for the next 3 years, a list of all procurement contracts over \$10,000 (whether ongoing or recently procured contracts) listing the vendor name, contract service description or items purchased, and contract amount. HUD will perform a review and evaluation of selected contracts.	\$0
2016-LA-1004-001-F	4/28/2016	Submit to HUD, on an annual basis, for the next 3 years, the Authority's last 12-month vendor payment history.	\$0
2016-FO-0005-001-C	5/13/2016	Consider stratifying the population of RHAP tenant cases between income-based and non-income based rents going forward in determining the population of cases for the QC study and determine whether it is appropriate to include only the income-based tenants in the population.	\$0
2016-FO-0005-002-A	5/13/2016	Develop, document, and implement formal policies and procedures to ensure that (1) all programs or activities that expend \$1 million or more annually for each program office identified are included in either the program office's payment recapture audit plan or provide a justification and analysis showing why a payment recapture audit would not be cost effective for that program or activity and (2) justifications and analyses showing why a payment recapture audit would not be cost effective are maintained and adequately described in the AFR, in accordance with OMB Circular A-123, appendix C.	\$0
2016-FO-0005-002-B	5/13/2016	Revisit the existing recovery audit plan and update it as needed to ensure that all programs and activities that expended more than \$1 million annually were included in the recovery audit plan or excluded from the recovery audit plan and maintain the corresponding cost-benefit analyses supporting their exclusion.	\$0
2016-FO-0005-002-C	5/13/2016	Resubmit the justifications for why a payment recapture audit would not be cost-effective for each program that expended over \$1 million or more to OMB and OIG for programs that were not already identified under a separate recovery audit plan.	\$0

2016-FO-0005-003-A	5/13/2016	Develop and document a methodology for adjusting the billing error for factors that may change the billing error previously reported if a billing study is not performed annually.	\$0
2016-FO-0005-004-A	5/13/2016	Amend the checklist to ensure that the description of corrective actions in the AFR include an explanation of how the corrective actions address the root causes reported in table 2 and all required timelines.	\$0
2016-FO-0005-004-B	5/13/2016	Establish and implement procedures to ensure that the required information specified in the checklist is adequately and specifically addressed and is included in the published AFR.	\$0
2016-FO-0005-004-C	5/13/2016	Establish and implement a process to identify high-dollar overpayments and report them quarterly to OMB and us or submit a written request to OMB for an alternative reporting structure.	\$0
2016-AT-0001-001-A	5/20/2016	Revise its memorandum of understanding with the Office of Risk Management and Assessment to ensure that loans approved by the Office of Multifamily Production are reviewed for compliance with MAP underwriting requirements.	\$0
2016-AT-0001-001-B	5/20/2016	Coordinate with the Office of Risk Management and Assessment to conduct compliance reviews of loans approved by the Office of Multifamily Production that have not been completed since October 2014.	\$0
2016-AT-0001-002-E	5/20/2016	Formalize a detailed training program process to ensure that new employees hired after the multifamily transformation is complete are familiar with the Single Underwriter model.	\$0
2016-LA-1006-001-A	6/3/2016	Determine legal sufficiency and if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act for submitting misleading documentation to HUD associated with HUD OIG audit report 2009-LA-1020 and its original PHARS agreement.	\$0
2016-LA-1006-001-K	6/3/2016	Obtain HUD approval for its self-insured general liability policy and its participation in a risk pool not approved by HUD.	\$0
2016-LA-1006-001-N	6/3/2016	Work with HUD headquarters on corrective actions to improve the Authority's control and accountability regarding its finances and operations including but not limited to HUD receivership and/or separating the Authority's finances from those of the City.	\$0
2016-AT-1006-001-D	6/17/2016	Continue to monitor the City to ensure it is effectively implementing its revised controls and processes throughout its HOME program.	\$0

2016-AT-1007-001-C	6/22/2016	Confirm that the City has implemented its revised written policies and procedures throughout its CDBG program.	\$0
2016-SE-1002-001-B	6/23/2016	Develop and implement written policies and procedures to ensure that distributions are made only from surplus cash and that it obtains approval from HUD before making repayment of advances when the project is in a non-surplus-cash position.	\$0
2016-SE-1002-002-B	6/23/2016	Obtain training to ensure that it properly implements HUD rules and regulations regarding procurement.	\$0
2016-SE-1002-002-C	6/23/2016	Develop and implement policies and procedures for procuring contractors which it will pay more than \$10,000 in a year.	\$0
2016-SE-1002-003-D	6/23/2016	Obtain training to ensure that it properly implements HUD rules and regulations regarding disbursements from project funds.	\$0
2016-SE-1002-003-E	6/23/2016	Develop and implement controls to ensure that it follows HUD rules and its own policies and procedures for paying invoices.	\$0
2016-SE-1002-004-C	6/23/2016	Obtain training on HUD rules and regulations regarding Section 8 housing assistance payments.	\$0
2016-SE-1002-004-D	6/23/2016	Develop and implement policies and procedures for monitoring its housing assistance payment claims and processing move-outs.	\$0
2016-SE-1002-005-A	6/23/2016	Establish and implement written policies and procedures to record the date and time of tenant selection from its waiting list.	\$0
2016-SE-1002-005-B	6/23/2016	Establish and implement written policies and procedures to ensure check numbers, amounts, and payees are accurately recorded in its accounting system.	\$0
2016-SE-1002-005-D	6/23/2016	Establish and implement written policies and procedures to ensure that bank reconciliations are accurately performed.	\$0
2016-SE-1002-005-E	6/23/2016	Reperform its operating account bank reconciliations, beginning with the October 2012 statements, to reflect the accurate balance in its accounting system.	\$0
2016-PH-0001-001-C	6/30/2016	Develop and implement controls to ensure that it expeditiously takes action to enforce grantee compliance with monitoring findings or pursue one of the established remedies for noncompliance.	\$0
2016-PH-0001-001-G	6/30/2016	Direct field offices to include property acquisition and disposition activities as an area of special emphasis when assessing grantee risk and establishing their monitoring plans and grantee monitoring strategies.	\$0



2016-AT-1009-001-E	8/2/2016	Pursue double damages remedies against the responsible parties for the ineligible, unreasonable, and the applicable portion of the unsupported disbursements that was used in violation of the project's regulatory agreement.	\$0
2016-CH-1005-001-B	8/3/2016	Update its expected energy savings – the total contract amount to include change orders – and provide supporting documentation to HUD for approval to ensure that the remaining contract amount is appropriately approved.	\$0
2016-AT-1010-001-C	8/4/2016	Require the Housing Board to work with HUD to ensure that it meets the conditions of its RAD approval to ensure that the Housing Board's units are made available for eligible families.	\$0
2016-NY-1009-001-B	8/12/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to obtain independent cost estimates before receiving bids or proposals for contract procurement.	\$0
2016-NY-1009-001-C	8/12/2016	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to include complete budgets in written subrecipient agreements to ensure that CDBG-DR funds are used for their intended purpose.	\$0
2016-LA-1007-001-D	8/17/2016	Establish and implement program-specific written policies and procedures to ensure that all program expenses and projects comply with program rules and requirements.	\$0
2016-LA-1007-001-E	8/17/2016	Provide training to program staff on program rules and requirements.	\$0
2016-LA-1007-002-B	8/17/2016	Terminate the contract with the subrecipient and stop all remaining payments for the project.	\$0
2016-LA-1007-002-C	8/17/2016	Establish and implement written policies and procedures and monitor its subrecipients to minimize any future instances of potential conflicts of interest that violate program rules and requirements, agreements, and the City's own procurement policies and procedures.	\$0
2016-FO-0802-001-A	8/26/2016	Identify the universe of all program obligations and disbursements, including the appropriations account level of obligations and outlays by program activity and by object class for compliant USASpending.gov reporting.	\$0
2016-FO-0802-001-B	8/26/2016	Prepare and execute a plan to resolve errors already identified in programmatic expenditure information transferred to USASpending.gov before full implementation and ensure that similar types of errors are timely identified and promptly resolved prior to implementation.	\$0

2016-LA-1008-001-F	8/26/2016	Implement additional written controls to ensure that management and ownership follow the project's policies and procedures, the regulatory agreement, and HUD program requirements.	\$0
2016-LA-1009-001-E	8/26/2016	Review all current CDBG-funded projects, open CDBG projects, and projects subject to CDBG use restrictions for unreported program income. If the City and HUD determine that there was unreported program income for the audit period or CDBG use restriction period, the City should report the program income to HUD and record receipt of the CDBG program income in the Integrated Disbursement and Information System.	\$0
2016-AT-1012-001-A	8/29/2016	Complete the implementation of the new accounting system and ensure it tracks program funds to a level that supports compliance with HUD requirements.	\$0
2016-DP-0003-002-C	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-C	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-F	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-K	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-L	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-N	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-O	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-P	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-Q	8/31/2016	Not released to public.	\$0
2016-DP-0003-003-R	8/31/2016	Not released to public.	\$0
2016-DP-0003-004-B	8/31/2016	Not released to public.	\$0
2016-DP-0003-004-D	8/31/2016	Not released to public.	\$0
2016-DP-0003-004-E	8/31/2016	Not released to public.	\$0
2016-FW-1006-001-B	8/31/2016	We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish obtains additional documentation to support eligibility for the 28 program participant files that did not have adequate documentation to support program eligibility or amend the eligibility determination.	\$0

2016-FW-1006-001-C	8/31/2016	We recommend that the Director of HUD's Office of Block Grant Assistance require the State to ensure that the Parish reviews the remaining 293 program participant files for its homeowner rehabilitation, housing elevation, home-buyer assistance, and small rental rehabilitation programs to ensure that documentation complies with HUD and program requirements and to support the eligibility determinations.	\$0
2016-FW-1006-001-E	8/31/2016	We recommend that the Director of HUD's Office of Block Grant Assistance require the State to provide assistance to the Parish regarding procurement requirements to ensure compliance with requirements for future procurement activities related to CDBG disaster assistance contracts.	\$0
2016-FW-1006-001-F	8/31/2016	We recommend that the Director of HUD's Office of Block Grant Assistance require the State to review and evaluate the Parish's procurement policy to ensure compliance with 24 CFR 85.36 requirements and that the Parish amends its procurement policy to include clear language requiring that its staff perform independent cost estimates before receiving bids or proposals for every procurement.	\$0
2016-FW-1006-001-H	8/31/2016	We recommend that the Director of HUD's Office of Block Grant Assistance require the State to review the Parish's written financial management policy for compliance with HUD and program requirements and ensure that the Parish amends its policy to incorporate requirements to comply with State policy when applicable.	\$0
2016-LA-1011-001-E	9/12/2016	Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies, civil money penalties, or both against Evergreen, its principals, or both for incorrectly certifying to the integrity of the data, the eligibility for FHA mortgage insurance, or that due diligence was exercised during the origination of FHA loans.	\$0
2016-SE-1003-001-D	9/12/2016	Recalculate the housing assistance charged for the 35 units not sampled during our audit, reimburse HUD for any overcharged assistance amounts, provide support for any unsupported amounts, and reimburse tenants for any overcharged rents.	\$0
2016-SE-1003-001-E	9/12/2016	Conduct periodic reviews of tenant files to ensure that its manager correctly calculates the housing assistance payments and adequately documents completion of the required annual recertifications.	\$0

2016-SE-1003-002-B	9/12/2016	Provide technical assistance to ensure that Solace's manager understands the requirements in the Monthly Activity Transmission Guide, paragraph 7-12(E), and review Solace's tenant files 1 year later to determine whether this requirement is understood and being followed.	\$0
2016-SE-1003-002-C	9/12/2016	Require Solace to review the 49 tenant files not sampled during our audit, determine whether HUD paid additional housing assistance for tenants after they had moved out, and have Solace reimburse HUD for any additional post-move-out assistance it paid.	\$0
2016-SE-1003-002-D	9/12/2016	Require Solace to conduct periodic reviews of tenant files to ensure that its manager does not request assistance from HUD for tenants after they have moved out.	\$0
2016-SE-1004-001-D	9/12/2016	Conduct periodic reviews of tenant files to ensure that its manager or management agent maintains the tenant files, completes the required annual recertifications, and adequately supports hardship exemptions in accordance with HUD requirements.	\$0
2016-DP-0004-001-A	9/20/2016	Not released to public.	\$0
2016-DP-0004-001-E	9/20/2016	Not released to public.	\$0
2016-DE-1005-001-C	9/28/2016	Require the Authority to develop and implement detailed policies and procedures for the procurement process regarding inspections, competitive bidding, and sealed bids. HUD should ensure that these procedures include adequate separation of duties.	\$0
2016-DE-1005-001-D	9/28/2016	Require the Authority to develop and implement an official drug testing and remediation policy. This policy should include procurement of any goods and services related to the testing and mitigation and a determination of when drug testing is needed.	\$0
2016-DE-1005-002-D	9/28/2016	Require the Authority to develop and implement a travel policy that reflects Federal travel regulations and guidelines when using Federal funds for travel purposes.	\$0
2016-DE-1005-002-E	9/28/2016	Require the Authority to develop and implement a policy that requires more oversight of the approval of travel authorizations and travel vouchers.	\$0
2016-NY-1010-001-A	9/29/2016	We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to develop an adequate liquidation plan related to the two mortgages assigned to HUD.	\$0

2016-NY-1010-001-D	9/29/2016	We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to submit an acceptable change in operator to protect HUD's interest in the properties.	\$0
2016-NY-1010-001-E	9/29/2016	We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to seek HUD's approval before repaying loan advances to affiliated companies.	\$0
2016-NY-1010-001-F	9/29/2016	We recommend that the Director of HUD's Office of Residential Care Facilities instruct project officials to strengthen controls to provide greater assurance that disbursements for project expenses comply with the regulatory agreements.	\$0
2016-NY-1010-001-G	9/29/2016	We also recommend that the Director of HUD's Departmental Enforcement Center, in coordination with the Director of HUD's Office of Residential Care Facilities pursue double damages remedies against the responsible parties for the disbursements made in violation of the projects' regulatory agreements.	\$0
2016-NY-1010-001-H	9/29/2016	We further recommend that the Director of HUD's Departmental Enforcement Center pursue civil money penalties and administrative sanctions, as appropriate, up to and including debarment, against responsible parties for their part in the regulatory violations cited in this report.	\$0
2016-PH-0005-001-B	9/29/2016	For each State grantee that did not meet the stated requirements to demonstrate that its procurement process was proficient, review procurement files for contracts that were paid with funds provided under the Disaster Relief Act and if the procurement did not comply with Federal procurement requirements, require the grantees to repay HUD from non-Federal funds for any amounts that (1) they cannot support or (2) were not fair and reasonable.	\$0
2016-PH-0005-001-C	9/29/2016	Continue to improve the guidance that it provides to grantees to ensure that future grantee certifications are accurate and supported.	\$0
2016-PH-0005-001-D	9/29/2016	Continue to improve its controls to ensure that its staff adequately understands and reviews future grantee certifications to ensure that they are accurate and supported before certifying that grantees have a proficient procurement process.	\$0
2016-PH-0005-001-E	9/29/2016	Increase monitoring of State grantees that selected the equivalency option.	\$0

2016-CH-1009-001-A	9/30/2016	Obtain ownership of the 8 units owned by the Preservation Association and assume the promissory notes secured by mortgages payable to the Preservation Association for the 60 units that were to be owned by Condominium Association members.	\$0
2016-CH-1009-001-G	9/30/2016	Provide sufficient documentation to support that HUD had received 50 percent of the proceeds from initial unit sales as of June 2016. If the Condominium Association cannot do this, it should pay HUD half of the principal on the promissory notes payable to the Condominium Association for all unit sales less the amount the Condominium Association can support that it paid HUD for initial unit sales.	\$0
2016-CH-1009-001-I	9/30/2016	Establish and maintain a reserve account for its share of the proceeds from initial unit sales to be used as required by the grant agreement.	\$0
2016-CH-1009-001-M	9/30/2016	Determine who has the right to ownership of the unit where the sole owner passed away, transfer ownership of the unit to that person, and require him or her to move into or sell the unit.	\$0
2016-CH-1009-001-O	9/30/2016	Require the two owners that did not maintain their unit at the project as their principal residence to move back into or sell their unit.	\$0
2016-CH-1009-001-T	9/30/2016	Ensure that appraisals are conducted of the seven units sold since May 2012 to determine the fair market value of the units at the time of sale. If any of the units sold for more than the fair market value, HUD should require the Condominium Association to (1) reduce the purchase price of the units to the fair market value by reducing the promissory notes payable to the Preservation Association and reimbursing the owners for overpayments on the downpayments and notes as appropriate and (2) release the promissory notes payable to HUD. If any of the units sold for less than the fair market value and the promissory notes payable to HUD do not reflect the difference between the fair market value of the units and the purchase price, HUD should require the Condominium Association to amend the promissory notes payable to HUD as appropriate. Further, for the three subsequent unit sales, HUD should require the Condominium Association to remit to the City any net proceeds that it should have paid to the City's HOME investment trust fund.	\$0

2016-FW-1010-001-C	9/30/2016	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to review and document State determination of compliance with procurement, contract, and environmental requirements for its subrecipients.	\$0
2016-FW-1010-001-D	9/30/2016	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to collect, review, and verify supporting source documents for all requests for funds to ensure it supports the expenditure as appropriate for the activity in question.	\$0
2016-FW-1010-001-E	9/30/2016	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to document all State procedures performed to verify the appropriateness and accuracy of all subrecipient documentation submitted for payment of program expenditures.	\$0
2016-FW-1010-001-F	9/30/2016	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to support or repay \$4,394,552 in unsupported expenditures.	\$0
2016-PH-1009-001-F	9/30/2016	Provide documentation showing that the amount it paid under the contract was reasonable and necessary or repay HUD from non-Federal funds any amount that it cannot support.	\$0
2016-PH-1009-001-G	9/30/2016	Provide documentation to show that it has complete and up-to-date inventory and equipment records for all items purchased under the contract in accordance with its property management and disposition policy.	\$0
2016-PH-1009-001-H	9/30/2016	Implement policies and procedures to ensure that it adequately administers current and future contracts related to disaster funds and disburses funds for costs that are eligible, supported, reasonable, and necessary.	\$0
2016-PH-1009-001-I	9/30/2016	Implement policies and procedures to ensure that it monitors contract performance related to disaster funds and takes appropriate action when contractors fail to meet performance goals contained in the contract terms.	\$0
2017-CH-0001-001-C	10/25/2016	Deposit the \$367,645 in capital funds into the reserve for replacements accounts for the six projects.	\$0
2017-NY-1001-001-B	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to execute new grant agreements to show material changes in grant amounts resulting from duplication of benefits recalculations.	\$0

2017-NY-1001-002-A	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to ensure that Program files clearly identify whether a home required lead-based paint testing. When such testing is performed, City officials should ensure that the testing results are documented, identified lead-based paint hazards are removed, and clearance is achieved.	\$0
2017-NY-1001-002-D	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to advise homeowners of their obligation under the terms of the reimbursement grant agreement to allow the Program to perform lead-based paint testing or hazard removal. Homeowners who refuse to allow the Program to complete lead hazard work or provide evidence that the property achieved clearance must repay the grant.	\$0
2017-NY-1001-003-A	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to complete the planned document and data cleanup process in CMS before file closeout to ensure that duplicative documents are archived, the most recent documents are identified and filed in the appropriate subfolders, and all files are auditable and comply with the requirements and the City's record-keeping procedures.	\$0
2017-NY-1001-003-B	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to ensure that all financial reports are accurate and agree with supporting documentation in the Program files.	\$0
2017-NY-1001-003-C	11/2/2016	We recommend that HUD's Acting Deputy Assistant Secretary for Grant Programs instruct City officials to update the Coordination of Benefits Standard Operating Procedures to include definitions of SBA cancellation codes.	\$0
2016-NY-1002-001-B	1/7/2016	We recommend that the Director of the HUD's Buffalo Office of Community Planning and Development instruct City officials to strengthen monitoring procedures for CDBG-funded subgrantees to ensure compliance with program requirements.	\$0



2016-LA-1011-001-A	9/12/2016	Work with HUD to nullify the restrictions on conveyance that violate HUD policy or indemnify HUD. This action will protect HUD against future losses of \$867,134 for the 14 loans (appendix F).	\$0
2016-PH-0005-001-A	9/29/2016	Perform a detailed review of the procurement procedures for each of the State grantees that received funds under the Disaster Relief Act. If the State did not demonstrate that its procedures incorporated the specific procurement standards included in 24 CFR 85.36(b) through (i) or that its procedures were equivalent to each individual procurement provision of 24 CFR 85.36(b) through (i), HUD should (1) require the grantee to update its procedures and provide an updated certification and (2) review the updated grantee certification to confirm that the State meets requirements and has a proficient procurement process in place, thereby putting up to \$4,872,056,594 to better use. In cases in which HUD has not yet awarded all of the allocated funds to the State, HUD should complete these steps before it executes any additional grant agreements with the State.	\$4,872,056,594
2017-FO-0001-002-F	11/14/2016	Reverse the accounting writeoff of the advances accounts. In conjunction with the subledger data solution, conduct a proper analysis to determine whether any of the \$248 million balances in the advances accounts are collectible.	\$248,016,624
2017-FO-0002-003-B	11/14/2016	Revise FHA's internal control procedures to realign with its regulatory requirements so that the first reimbursement letter is sent immediately after 60 days instead of after 6 months and establish a timeframe for collection once partial claims are referred to the Mortgagee Review Board.	\$0
2017-FO-0003-008-A	11/15/2016	Close out and deobligate the remaining balances on 3,121 expired homeless assistance contracts of \$151,719,152. Further, deobligate \$10,996,784 in 234 program obligations marked for deobligation during the departmentwide open obligations review.	\$162,715,936
			\$8,962,407,748

**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2018-FO-0004-013-A	11/15/2017	Determine the amount of additional funds needed to cover the remaining administrative costs and any possible upward adjustment of current obligations and seek authority from Congress to return up to \$329,370,982 of the unapportioned authority remaining in the EHP program account that is not needed.	\$329,370,982
2018-FO-0003-002-A	11/15/2017	Ensure that the \$270.7 million identified as invalid obligations in fiscal year 2017 is deobligated as appropriate.	\$270,747,281
2017-PH-0003-001-D	9/29/2017	Develop and implement policies and procedures to ensure that appraisers comply with guidance implemented to resolve recommendation 1C, including penalties for failure to comply, thereby ensuring that at least \$238,090,214 million is put to better use.	\$238,090,214
2018-FO-0004-008-D	11/15/2017	Review the 1,110 identified inactive retained obligations with remaining balances totaling \$229,327,332 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$229,327,332
2018-FO-0004-008-E	11/15/2017	Close out and deobligate the remaining balances on 2,741 expired homeless assistance contracts of \$159,437,069.	\$159,437,069
2017-LA-0004-001-A	9/14/2017	Revise servicing review and monitoring policies and procedures to emphasize increased controls on reviewing claim loans showing that no loss mitigation evaluation occurred. Revising the policies and procedures would reduce the risk to HUD and result in a projected \$120,902,564 in funds to be put to better use (appendix A).	\$120,902,564
2018-FO-0004-008-H	11/15/2017	Review and if necessary deobligate the 40 and 30 expired or inactive Section 236 and Section 202-811 projects totaling \$17,416,572 and \$86,715,301, respectively.	\$104,131,873

2017-NY-0001-001-A	5/18/2017	We recommend that HUD's Deputy Assistant Secretary for Public Housing Investments direct staff to determine whether the nine PHAs that were classified as troubled or physically substandard have public housing developments that are subject to the required conversion requirements to support whether potentially distressed projects should be converted to tenant-based rental assistance. If conversion is required, ensure that it is accomplished timely, thereby ensuring that up to \$75,540,916 is used effectively for other projects that are cost effective and have long term viability and ensuring that residents receive other rental assistance. Footnote: The \$75 million cited as funds to be put to better use is based on an analysis of available data. We recognize that the 131 PHAs cited in this report, including the 9 PHAs that comprise the \$75 million figure, may not have projects with at least 250 units on one or more contiguous sites that have vacancy rates of 12 percent or more. However, the data did not allow us to calculate vacancy rates for each group of contiguous units, and HUD could not provide a reasonable, supported method to identify projects subject to required conversion. To address this recommendation, HUD will need to determine whether these PHAs have projects that are subject to required conversion.	\$75,540,916
2018-FO-0004-008-G	11/15/2017	Review the 84 identified inactive retained obligations with remaining balances totaling \$56,435,559 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$56,435,559
2018-FO-0004-008-F	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$42,491,202 in 581 administrative obligations and \$2,932,320 in 12 program obligations marked for deobligation as of September 30, 2017.	\$45,423,522
2017-CF-1806-001-A	9/28/2017	Acknowledge that \$42,600,000 of the \$65,000,000 in the attached settlement agreement represents an amount due HUD, less DOJ's civil debt collection fees.	\$42,600,000
2017-CF-1803-001-A	3/29/2017	Acknowledge that \$45 million in the attached settlement agreement represents an amount due HUD, less the Department of Justice's civil debt collection fees.	\$38,000,000

2018-FO-0004-008-S	11/15/2017	Deobligate all obligations marked for deobligation during Ginnie Mae's open obligation review, including as much as \$34,814,053 in eight contract obligations marked for deobligation.	\$34,814,053
2017-BO-0001-001-A	3/22/2017	Provide adequate documentation to support the \$21,373,462 in unreasonable and unnecessary obligated funds.	\$21,373,462
2017-AT-1010-001-D	8/4/2017	Develop and implement adequate procedures and controls to ensure that its quality control inspection program functions properly to include adequately monitoring the inspection contractor to prevent \$20,566,345 in program funds from being spent over the next year on units that do not materially comply with requirements.	\$20,566,345
2017-NY-1010-001-A	9/15/2017	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to provide documentation to show that the \$18,782,054 used for four activities was for eligible and supported costs and did not duplicate other benefits or repay from non-Federal funds any amount that it cannot support.	\$18,782,054
2017-CH-1006-001-V	9/5/2017	Make a preliminary determination as to whether the Cooperative is in default of the grant agreement. If it is preliminarily determined that the Cooperative is in default, HUD should provide the Cooperative notice of the determination and propose corrective or remedial actions to address the default and prevent the Cooperative from repaying the remaining \$18,149,023, which HUD disbursed for the project (\$18,607,467 in funds disbursed for the project – \$458,444 in proceeds from initial membership sales the Cooperative remitted to HUD).	\$18,149,023
2018-FO-0004-008-C	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$11,463,971 in 189 program obligations and \$13,640 in 10 administrative obligations marked for deobligation as of September 30, 2017.	\$11,477,611
2017-BO-0001-001-B	3/22/2017	Strengthen and implement acquisition controls to ensure that proper cost and price documentation is obtained, adequate monitoring is conducted, adequate market research is conducted and that contractors are evaluated to assess their capability to perform work, and required contract documentation is maintained in the file to ensure that \$9,645,864 that is yet to be used will not be spent for unreasonable and unnecessary costs.	\$9,645,864

2017-NY-1010-001-B	9/15/2017	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to Implement procedures to ensure that remaining program costs reimbursed with disaster recovery funds are adequately reviewed for eligibility and support, thereby putting up to \$8,932,630 to better use.	\$8,932,630
2017-AT-0001-001-B	4/27/2017	Require the borrowers to submit a plan for how they will proceed and use the \$8,694,000 million in unused commitments to provide the intended benefits and meet program objectives.	\$8,694,000
2017-FW-1004-001-A	4/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to develop and implement a HUD approved written plan and checklists; and take actions that will correct and prevent the deficiencies outlined in the finding, improve program administration effectiveness, ensure compliance with HUD regulations and the policies and procedures it submitted and certified to HUD, and ensure it has the continuing capacity to carry out its activities, as required. Implementing this recommendation should ensure that the remaining \$8,679,994 allocated in disaster funding is better used.	\$8,679,994
2017-AT-1003-001-A	3/2/2017	Submit a plan showing how it will use the \$7,984,429 in unspent escrow funds to meet program objectives and increase the supply of low- and moderate-income housing for the residents of Puerto Rico, including a schedule HUD can track to ensure the expenditure.	\$7,984,429
2017-LA-1006-001-A	8/9/2017	Support the eligibility of \$6,529,500 in code enforcement costs, including meeting code enforcement requirements, preparing time distribution reports, and supporting vehicle costs, or repay the program from non-Federal funds (appendix D).	\$6,529,501
2017-KC-0007-001-A	9/12/2017	Finalize and implement monitoring procedures to ensure that \$6,324,625 in flat rents are appropriately charged to tenants over the next year.	\$6,324,625

2017-FW-1012-001-D	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that all HOME-assisted units at the Greater Treme Consortium, Inc.-Robertson Street, Greater Treme Consortium, Inc.-Dumaine Street, Iberville Project Phase II-Bienville Basin, OIC1-N. Dorgenois Street, OIC2-Painters Street, OIC5-Pauger Street, Treme Cottages, Robert Wolfe Construction-HOME Rental Project, and Rosa Keller projects meet HUD housing property standards or repay its program from non-Federal funds \$5,718,095 disbursed in contract costs.	\$5,718,095
2017-LA-0006-001-A	9/21/2017	Support the eligibility of more than \$4,187,560 in unsupported costs or require the grantees to repay the U.S. Treasury from non-Federal funds.	\$3,875,433
2017-NY-1005-001-A	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reimburse \$3,536,974 to the County' HOME program line of credit for assistance spent on the four activities that were partially terminated or noncompliant with program requirements.	\$3,536,974
2017-CH-1801-001-A	3/31/2017	Acknowledge that the judgment awarded \$10,373,998 against the former president and founder of MDR Mortgage to the U.S. Government, of which HUD's loss totaled \$3,452,499.	\$3,452,499
2017-LA-0005-001-B	9/21/2017	Conduct a complete analysis of existing procedures to strengthen controls over debt collection, including HUD's Treasury Reports of Receivables reporting, resulting in funds to be put to better use of \$3,247,078. Controls should include additional procedures for ensuring that DOJ approval is obtained when required, that all appropriate means of collection have been pursued (including referral to Treasury when required), and that all closed debts are tracked and were properly authorized for collection termination or forgiveness. The analysis should also include a review of HUD's Treasury Reports on Receivables, and any other available records to verify that all closed debts were properly approved for collection termination or forgiveness when required. For any identified debts that were not properly approved, the Departmental Claims Collection Officer should coordinate with applicable program offices to obtain appropriate documentation to approve collection termination or reinstate the debt and resume collections.	\$3,247,078

2017-KC-0005-001-A	6/12/2017	Create and implement policies and procedures or change program regulations to prevent multifamily housing properties from charging more for Section 8 units than for comparable non-Section 8 units. For the 25 properties reviewed, this measure would prevent as much as \$3,144,894 of Section 8 funds from subsidizing non-Section 8 units in the next year.	\$3,144,894
2017-KC-0003-001-A	5/22/2017	Investigate the 14 loans with unpaid mortgage amounts totaling \$3,035,819, and require the lenders to obtain the borrowers consent, reinstate the insurance coverage, or take other action as appropriate given the facts of each particular loan.	\$3,035,819
2017-PH-1007-001-C	9/28/2017	Develop and implement procedures and controls to monitor the inspection process to ensure that program units meet housing quality standards, thereby ensuring that an estimated \$2,668,680 in program funds is spent for units that are decent, safe, and sanitary.	\$2,668,680
2018-BO-1001-001-A	11/13/2017	Require the operator to notify HUD of future management agents prior to participation and to complete the required management agent documents with the current management agent or seek reimbursement for the \$2,666,082 in management fees paid in fiscal years 2015 and 2016.	\$2,666,082
2017-BO-1007-001-A	9/21/2017	Support that \$2,533,377 in costs were reasonable and allowable program expenses in accordance with requirements or repay from non-Federal funds the appropriate programs any amounts they cannot support.	\$2,533,377
2017-LA-1803-001-A	9/28/2017	Work with HUD to nullify the restrictions on conveyance that violate HUD policy or indemnify HUD. This action will protect HUD against future losses of \$2,434,204 for the 49 loans.	\$2,460,446
2017-AT-1003-001-B	3/2/2017	Submit supporting documentation so HUD can reevaluate the feasibility of the three activities and determine the eligibility of the \$2,432,271 in escrow funds already disbursed. If HUD determines that an activity has been canceled or is not feasible, the Department must reimburse the escrow account from non-Federal funds.	\$2,432,271
2017-PH-1001-001-D	3/22/2017	Provide documentation to show that seven activities with costs totaling \$2,266,543 were exempt or categorically excluded from environmental reviews or repay its program from non-Federal funds for any amount that it cannot support (excluding any amount repaid as a result of recommendations 1A, 1B, and 1C).	\$2,266,543

2018-FO-0004-008-J	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$2,266,017 in 100 administrative obligations marked for deobligation as of September 30, 2017.	\$2,266,017
2017-KC-0002-001-E	1/20/2017	Implement recommendations 1A through 1D to ensure that \$2.24 million in housing assistance funds will be put to better use.	\$2,244,680
2017-AT-1003-001-D	3/2/2017	Submit supporting documentation showing the reasonableness and allowability of \$2,176,733 disbursed or reimburse its escrow account from non-Federal funds.	\$2,176,733
2017-AT-1011-001-H	8/21/2017	Provide adequate supporting documentation for the \$2,075,314 paid for housing assistance payments for tenant rents for 2015 and 2016 and the associated administrative fees earned or repay the project-based voucher program from non-Federal funds.	\$2,075,314
2017-BO-1006-001-A	8/18/2017	Provide documentation to support that \$2,063,351 was spent for reasonable and necessary costs. Any amount that cannot be supported should be repaid to the Housing Choice Voucher or public housing programs from non-Federal funds.	\$2,063,351
2017-PH-1006-001-A	9/25/2017	Provide documentation to show that payroll costs totaling \$2,019,496 and any payroll costs incurred outside our audit period, including fiscal year 2017, were reasonable and necessary expenses for the operation of the project or repay the project from nonproject funds for any amount that it cannot support.	\$2,019,496
2017-LA-1001-002-A	4/13/2017	Identify the national objective met for the park project or repay the program \$2,000,000 from non-Federal funds.	\$2,000,000
2017-FW-1012-001-B	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to repay its program from non-Federal funds \$1,829,837 for the four projects that were sold and failed to meet the affordability requirements.	\$1,829,837
2017-CH-1008-001-A	9/28/2017	Support that it met its \$526,170 matching contribution requirement associated with the more than \$2.1 million in program funds it drew down for supportive services and administrative expenses. If Travelers Aid cannot provide sufficient support, it should reimburse HUD \$1,776,381 from non-Federal funds.	\$1,776,381



2017-LA-1007-001-B	8/24/2017	Require the Authority to provide source documentation to determine the accuracy of the tribal enrollment numbers reported in 2015 and 2016. Based on those supported numbers, HUD should recapture or offset the unsupported amounts from the awarded \$1,746,658 in program funds that resulted from under or overstated tribal enrollment numbers.	\$1,746,658
2017-LA-0004-001-D	9/14/2017	Require indemnification for the 26 loans that had significant servicing deficiencies. In these cases, the loss to HUD was \$1,673,117 (appendixes A and D).	\$1,673,117
2017-CF-1807-001-A	9/28/2017	Acknowledge that \$1,670,000 in the attached settlement represents an amount due HUD less DOJ's civil debt collection fees.	\$1,670,000
2017-LA-1001-001-A	4/13/2017	Support the reasonableness of the amount paid for the food facility consolidation and expansion project or repay the program \$1,663,758 from non-Federal funds.	\$1,663,758
2017-CH-1009-001-J	9/30/2017	Implement adequate procedures and controls to ensure that it (1) uses project funds for reasonable operating expenses or necessary repairs of the project, (2) obtains HUD approval before disposing of the project's assets, (3) receives market value for the sale of licensed beds, (4) obtains HUD approval for the entities selected to manage the project before entering into management agent agreements with the entities, (5) properly completes Medicaid applications, and (6) makes timely mortgage payments to prevent a \$1,591,849 claim to HUD on the mortgage.	\$1,591,849
2017-BO-1007-001-B	9/21/2017	Repay the appropriate programs from non-Federal funds the \$1,524,604 in ineligible funds paid when costs exceeded contract terms.	\$1,524,604
2018-AT-1802-001-B	12/29/2017	Deobligate and recapture \$1,440,165 in undrawn Section 202 funds assigned to the project.	\$1,440,165
2017-CH-1001-001-A	1/24/2017	Support that \$1,432,222 in central office cost center expenses allocated to the public housing program projects were eligible, necessary, and reasonable costs of the program. Costs that cannot be supported, or were unnecessary, unreasonable, or for ineligible program costs should be reimbursed to the program from non-Federal funds.	\$1,432,222
2017-PH-1001-001-A	3/22/2017	Provide documentation to show that prices paid for products and services totaling \$1,423,262 for three activities were fair and reasonable or repay its program from non-Federal funds for any amount that it cannot support.	\$1,423,262

2017-BO-1007-001-C	9/21/2017	Determine the appropriateness of the remaining balance of \$1,242,154 on unsupported contracts to ensure costs were reasonable, reprocure the subject contracts, or reallocate the funds to the appropriate program.	\$1,242,154
2017-LA-0005-001-A	9/21/2017	Take appropriate steps to establish eligibility for collection termination or compromise for 10 debts totaling \$1,210,278,5 including three debts that were closed without required DOJ approval. For debts that have a remaining appropriate means of collection, such as demand letters, administrative offset, or referral to Treasury, HUD should reinstate the debt and resume collections.	\$1,210,278
2018-FO-0004-008-L	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$559,569 in 53 administrative and \$641,110 in 9 program obligations marked for deobligation as of September 30, 2017.	\$1,200,679
2017-LA-1006-001-F	8/9/2017	Support the eligibility of the \$1,107,000 in after school program costs, including meeting the limited clientele national objective, or repay the program from non-Federal funds.	\$1,107,000
2018-AT-1802-001-D	12/29/2017	Return to the Puerto Rico Department of Housing \$1,057,467, plus any interest earned, for the duplicate special escrow fund payments it received.	\$1,057,467
2017-AT-1802-001-A	9/15/2017	Reevaluate the feasibility of the project to determine the eligibility of the \$1,014,211 in State Block Grant funds disbursed. If HUD determines that the project has been canceled or is not feasible, the Government of Puerto Rico or its designee must reimburse all project costs to its State Block Grant program from non-Federal funds.	\$1,014,211
2017-PH-1005-001-A	8/14/2017	Repay HUD from non-Federal funds for the \$987,500 disbursed to 21 home buyers who did not meet all of the program eligibility requirements.	\$987,500
2017-PH-1003-001-A	5/22/2017	Provide documentation to show that prices paid for purchases of products and services totaling \$970,381 were fair and reasonable or reimburse the project from nonproject funds for any amounts that were not fair and reasonable.	\$970,381
2017-PH-1001-001-B	3/22/2017	Provide documentation to show that costs totaling \$942,636 for activity 7099 were for employees' actual time spent benefiting the activity or repay its program from non-Federal funds for any amount that it cannot support.	\$942,636

2017-KC-0002-001-A	1/20/2017	Require public housing agencies to run the Enterprise Income Verification existing tenant search during the admission process and retain the results in the tenant file, which would avoid unnecessary costs to HUD's subsidy programs, allowing an estimated \$935,283 to be put to better use.	\$935,283
2017-FW-1011-001-D	8/29/2017	We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to implement an effective quality control system, including specifying how many quality control field inspections it will perform, how it will select properties for review and inspection, reviewing exception reports by case number, completing the routine inspection form during field inspections, documenting quality control findings and how it resolved them, and retaining records that allow it to identify and correct patterns of deficiencies and poor performance. This would put an estimated \$891,000 to better use in the next 12 months.	\$891,000
2017-AT-1801-001-A	8/21/2017	Acknowledge that \$2.93 million in the attached settlement agreement represents an amount due HUD, less DOJ's civil debt collection fees. (Footnote 2 - DOJ's 1994 Appropriation Act (Public Law 103-121) authorized DOJ to retain up to 3 percent of all amounts collected as the result of its civil debt collection litigation activities.)	\$851,500
2017-NY-1013-001-A	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to provide documentation to show that the \$800,439 paid for supplies and services purchased under the intergovernmental agreement for capital improvement projects was reasonable or reimburse its Capital Fund from non-Federal funds for any amount that it cannot support or that is not considered reasonable.	\$800,439
2017-KC-1002-001-B	3/3/2017	Require New Horizons to provide support for the \$726,399 in housing assistance payments based on missing or incomplete tenant files or repay the assistance from project funds if available (otherwise, from nonproject funds) to HUD.	\$726,399
2017-PH-1003-001-B	5/22/2017	Provide documentation to show that payments for work totaling \$716,693 complied with applicable building codes or reimburse the project from nonproject funds for payments that did not comply with the codes and take action to bring the work up to code.	\$716,693

2017-NY-1008-001-P	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to show that the \$710,721 paid for services procured was for costs that were reasonable or repay from non-Federal funds approximately \$500,000 to the Operating Fund and approximately \$200,000 to the Capital Fund. Footnote: Regulations at 24 CFR 905.306(f) require that all capital funds be spent within 48 months after the date on which they become available. Funds that have not been properly spent within 48 months have to be recaptured and returned to the U.S. Treasury.	\$710,721
2017-AT-1011-001-J	8/21/2017	Provide adequate supporting documentation for \$669,938 in monthly RAD rehabilitation assistance it received for vacant units during the period of construction or repay the project-based voucher program from non-Federal funds.	\$669,938
2017-NY-1005-001-F	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to impose deed restrictions or other mechanisms approved by HUD on the two properties that received HOME assistance of \$597,519 to enforce affordability requirements during the affordability period.	\$597,519
2017-LA-1001-001-B	4/13/2017	Correct any citations from the Southern Nevada Health District at the Pettiti public pool before May 2017 using non-Federal funds or repay the entire project cost of \$596,126 from non-Federal funds and support the reasonableness of the change orders for the Pettiti pool project or repay the program from non-Federal funds.	\$596,126

2017-CH-1011-001-D	9/30/2017	Improve its quality control procedures to accurately track and conduct reviews in a manner that ensures all properties in its active inventory comply with HUD's and its own requirements to prevent \$594,000 in monthly routine inspection fees from being spent over the next year for properties that are not adequately maintained. The quality control procedures should include but not limited to continued training of BLM's staff and subcontractors on properly identifying and addressing property deficiencies; maintaining sufficient documentation of its monthly quality control reviews and corrective actions; verifying that the datestamped photographs were for the corresponding inspection dates; and regularly updating its tracking mechanism for desktop reviews of inspections to ensure that it conducts desktop reviews for properties that are still in its inventory.	\$594,000
2017-LA-1005-001-B	6/16/2017	Support the \$576,997 in code enforcement costs (activities 499, 512, and 531), including meeting code enforcement and cost allocation requirements, or repay the program from non-Federal funds.	\$576,997
2017-NY-0002-001-E	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Philadelphia, PA, field office to require Luzerne County to provide documentation to support the fair value of the property at the time of disposition. If documentation cannot be provided, the grantee should be required to reimburse \$575,263 to its CDBG line of credit from non-Federal funds. If documentation can be provided, the grantee should be required to determine and reimburse its local bank account from non-Federal funds the additional program income not already reported and properly report the additional program income in IDIS under the activity ID that generated the income.	\$575,263
2017-FW-1009-001-A	6/29/2017	We recommend that the Southwest Region Director of Multifamily Housing require Beverly Place's owner to repay HUD \$574,930 for subsidized units that were not occupied by qualified tenants. Repayment must be from non-Federal funds.	\$574,930
2017-NY-1005-001-J	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reallocate the \$573,689 awarded to the ineligible CHDO, thus ensure that the fund is put to better use.	\$573,689

2017-LA-1001-003-B	4/13/2017	Determine the allocable amount of CDBG payroll costs for the employees who worked on CDBG and non-CDBG activities and adjust the funding amount as necessary or repay the program \$573,064 from non-Federal funds.	\$573,064
2017-FW-1010-001-A	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$568,629 in ineligible costs for its violation of procurement requirements. Reimbursement must be from non-Federal funds.	\$568,629
2017-KC-1003-001-C	9/26/2017	Require the Authority and Majestic Management to support \$568,023 spent on payroll allocated to the projects or repay the projects from non-Federal funds.	\$568,023
2017-KC-0009-001-C	9/26/2017	Review the identified 3,160 transactions totaling \$555,337 to determine whether they were for official government travel. If they were not for official travel, OCFO should determine whether the cardholders paid the credit bill for the improper charges, request reimbursement when applicable, and take all other appropriate actions.	\$555,337
2017-FW-1010-001-B	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$572,929 in ineligible costs for its violation of Federal requirements and procurement procedures when it acquired a property with CDBG funding. Reimbursement must be from non-Federal funds.	\$553,000
2017-CH-1009-001-A	9/30/2017	Reimburse the project from nonproject funds for the \$542,443 in disbursements from the project's general operating fund account that was not used for reasonable operating expenses or necessary repairs of the project.	\$542,443
2017-AT-1006-002-A	6/9/2017	Deobligate \$542,289 in fiscal year 2015 capital funds in HUD's system until binding agreements are executed for eligible and reasonable purposes, or coordinate with HUD for terminating its funding.	\$542,289
2017-NY-1005-001-M	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reimburse the \$536,507 in program income to the County's HOME program local bank account and record the income in IDIS.	\$536,507

2017-FW-1010-003-A	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$507,218 in ineligible costs for its violation of its home rehabilitation policy and procedure when it exceeded the allowed maximum assistance per home with no cost justifications. Reimbursement must be from non-Federal funds.	\$507,218
2017-NY-0002-001-D	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Newark, NJ, field office to require Jersey City to provide documentation to support the fair market value of the property at the time of disposition. If documentation cannot be provided, the grantee should be required to reimburse \$503,550 to its CDBG line of credit from non-Federal funds. If documentation can be provided, the grantee should be required to determine and reimburse its local bank account from non-Federal funds any additional program income not already reported and properly report the additional program income in IDIS under the activity ID that generated the income.	\$503,550
2017-FW-1011-001-C	8/29/2017	We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to support or repay \$488,883 in unearned property management and inspection fees for 1,028 properties with three or more consecutive unresolved discrepancies in its routine exceptions reports.	\$488,883
2017-LA-1008-001-A	9/13/2017	Modify the recapture provisions of the 35 home-buyer assistance agreements totaling \$488,519 to meet HUD recapture requirements relating to the sales price, closing costs, and net proceeds.	\$488,519
2017-KC-1003-002-B	9/26/2017	Require the Authority and Majestic Management to support that the \$487,422 spent on goods and services for the projects was a reasonable cost and the goods and services were procured from eligible vendors or repay the projects from non-Federal funds.	\$487,422
2017-CH-1010-001-A	9/30/2017	The County does not reimburse itself with program funds for the \$452,444 in County bond proceeds originally budgeted for the Armstrong Park project and used to pay for flood protection improvements in the Graue Mill subdivision in Hinsdale.	\$452,444

2017-NY-1005-001-E	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide disbursement documentation to support the eligibility of the \$435,094 made for the two activities or repay the County's HOME program line of credit from non-Federal source.	\$435,094
2017-LA-1006-001-I	8/9/2017	Develop and implement written code enforcement policies and procedures to meet CDBG requirements or amend the funding for another CDBG-eligible project. Improving code enforcement controls will result in \$428,373 in funds to be put to better use.	\$428,373
2017-LA-1801-001-A	9/20/2017	Work with HUD to nullify the restrictions on conveyance that violate HUD policy or indemnify HUD. This action will protect HUD against future losses of \$418,277 for the eight loans.	\$423,759
2017-LA-1802-001-A	9/22/2017	Work with HUD to nullify the restrictions on conveyance that violate HUD policy or indemnify HUD. This action will protect HUD against future losses of \$381,823 for the seven loans.	\$408,295
2017-PH-1006-002-B	9/25/2017	Request retroactive approval of the fees paid to the identity-of-interest entity totaling \$402,975 and any fees incurred outside our audit period, including fiscal year 2017, when submitting the project owner's or management agent's certification for identity-of-interest agents in response to recommendation 2A. If the request is not approved retroactively, the owner should repay the project from nonproject funds for the amount that was not approved.	\$402,975
2017-AT-1006-002-B	6/9/2017	Reclassify \$398,022 in fiscal year 2016 capital funds as authorized in HUD's system to an eligible and reasonable activity, or coordinate with HUD for terminating its funding.	\$398,022
2017-CH-1009-001-H	9/30/2017	Pay the project from nonproject funds for the \$390,583 in uncollected rental revenue.	\$390,583
2017-CH-1002-001-L	7/7/2017	Determine the amount of the \$387,507 in coordinator grant funds that was appropriately earned by the Authority for meeting requirements. The funds that are determined to be unearned should be reimbursed to HUD from non-Federal funds.	\$387,507
2017-CH-1009-001-B	9/30/2017	Reimburse the State from nonproject funds for the additional \$384,772 in Medicaid overpayments.	\$384,772



2017-BO-1007-001-D	9/21/2017	Reprocure expired service contracts to ensure estimated balances of \$375,526 are used on eligible contract.	\$375,526
2017-CH-1007-001-A	9/28/2017	Reimburse its program \$373,860 (\$302,638 in ineligible housing assistance payments + \$63,643 in associated administrative fees + \$7,579 in program funds paid to the contractor) from non-Federal funds for the inappropriate payments cited in this finding.	\$373,860
2017-CH-1007-001-B	9/28/2017	Seek retroactive approval or reimburse its program \$358,237 (\$339,908 in housing assistance payments + \$18,329 in program funds paid to the contractor) for the housing quality standards inspections of units owned by entities substantially controlled by the Authority, completed by contractors that were not approved by HUD.	\$358,237
2017-NY-1005-001-G	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documentation to support that laborers associated with the activity are compensated in compliance with Davis-Bacon wage rates. If documentation cannot be provided, \$567,767 needs to be reimbursed to the County's HOME line of credit from non-Federal sources.	\$354,750
2017-BO-1003-001-C	1/24/2017	Support or decrease the payables to its management agent for the amounts related to ineligible employee services charges before January 1, 2014, which we estimated to be \$353,420.	\$353,420
2018-FO-0004-008-B	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$212,447 in 46 administrative obligations and 1 program obligation totaling \$135,956 marked for deobligation as of September 30, 2017.	\$348,403
2017-LA-0006-001-B	9/21/2017	Require one grantee to repay the U.S. Treasury \$343,000 from non-Federal funds for ineligible program costs incurred for the project identified in this report.	\$343,000
2017-LA-1005-001-C	6/16/2017	Implement revised code enforcement program policies and procedures to meet CDBG requirements. This will help ensure that the remaining \$328,918 budgeted for code enforcement activity 531 is put to better use.	\$328,918

2017-CH-1002-002-E	7/7/2017	Implement adequate procedures and controls to ensure that (1) housing assistance payments are appropriately calculated and supported, (2) repayment agreements are created to recover overpaid housing assistance when unreported income is discovered during the examination process, and (3) annual reexaminations are completed in a timely manner to ensure that \$322,550 in program funds is appropriately used for future payments.	\$322,550
2017-BO-1003-001-A	1/24/2017	Obtain repayment of \$322,314 from nonproject funds from the management agent for the ineligible bookkeeper and accounts payable clerk's salary and benefits, incurred during 2014 and 2015.	\$322,314
2017-LA-1007-001-A	8/24/2017	Recapture the \$248,222 in excess program funds from the Authority and allocate in the pool for other tribes to use in meeting program objectives.	\$308,657
2017-CH-1008-001-B	9/28/2017	Support or reimburse HUD from non-Federal funds for the \$305,936 in program administrative funds for which it did not provide sufficient documentation to support that the funds were used for eligible administrative expenses associated with the project for which the funds were drawn.	\$305,936
2017-FW-1010-004-C	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to support that subrecipient 3 met a national objective, environmental requirements, and client eligibility or repay \$304,975 to its CDBG line of credit from non-Federal funds.	\$304,975
2017-PH-1003-002-A	5/22/2017	Reimburse the project \$296,787 from nonproject funds for the ineligible legal expenses.	\$296,787
2017-KC-0003-002-A	5/22/2017	Update Handbook 4000.1 to require the voluntary termination of insurance consent form to include an explanation that voluntary termination differs from mortgage insurance premium cancellation and the disclosure of any outstanding partial claims to put \$285,215 to better use.	\$285,215
2017-PH-1002-001-A	3/24/2017	Pay the project \$282,578 from non-project funds for the fair value of the commercial rent not collected from the lessees.	\$282,578
2018-BO-1002-001-A	11/16/2017	Repay the Housing Choice Voucher program from non-Federal funds the \$281,929 in ineligible retroactive housing assistance payments.	\$281,929
2018-FO-0004-008-N	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$279,282 in 11 administrative obligations marked for deobligation as of September 30, 2017.	\$279,282

2018-FO-0004-008-O	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$264,476 in 108 administrative obligations marked for deobligation as of September 30, 2017.	\$264,476
2017-NY-1005-001-R	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documents, such as pay stubs and bank statements, to support the eligibility of the two home buyers. If documentation cannot be provided, reimburse \$260,736 from non-Federal sources to the County's HOME program line of credit.	\$260,736
2017-FW-1010-002-B	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to support that environmental requirements were met for the roof replacement of a food bank or repay \$260,000 to its CDBG line of credit from non-Federal funds.	\$260,000
2018-FO-0004-008-P	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$257,102 in 55 administrative obligations marked for deobligation as of September 30, 2017.	\$257,102
2017-AT-1007-001-E	7/17/2017	Reprogram the remaining NSP1 funds of \$219,851 and NSP3 funds of \$28,745 to another subrecipient or developer or return the funds to the U.S. Treasury.	\$248,596
2017-NY-1005-001-K	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reimburse \$242,269 to the County's HOME program line of credit for CHDO reserve fund disbursed to the ineligible CHDO.	\$242,269
2017-FW-1013-001-A	9/14/2017	We recommend that the Director of HUD's Houston Office of Community Planning and Development require the Department to support the \$240,010 in unsupported procurement payments or repay its CDBG program from non-Federal funds.	\$240,010
2017-NY-1005-001-L	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documentation to support that at least one-third of the Homefirst board were representatives of a low-income community. If documentation cannot be provided, reimburse the \$227,903 to the County's HOME program line of credit from non-Federal sources.	\$227,903

2017-PH-0001-001-A	9/5/2017	Direct responsible field offices to require the grantees identified by the audit to either provide documentation to support \$227,260 in unsupported payments or reimburse their programs from non-Federal funds for costs they cannot support.	\$227,260
2017-AT-1004-001-B	5/8/2017	Provide documentation to support that the \$224,868 in NSP2 funds drawn down from the four vouchers was eligible or repay the program from non-Federal funds.	\$224,868
2017-LA-1006-001-G	8/9/2017	Support the eligibility of the \$218,028 in antigraffiti costs or repay the program from non-Federal funds.	\$218,028
2017-AT-1006-002-C	6/9/2017	Coordinate with HUD for terminating the allocation of the remaining \$217,553 funds given the Authority's current intentions to not build or purchase public housing units.	\$217,553
2017-NY-1013-001-B	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to provide documentation to show that the \$217,403 paid for legal, fee accounting, management consulting, and auditing services was reasonable or reimburse its Capital Fund or Operating Fund from non-Federal funds for any amount that it cannot support or that is not considered reasonable.	\$217,403
2017-CH-1009-001-C	9/30/2017	Support or reimburse the project from nonproject funds for the \$189,524, as appropriate, in disbursements from the project's general operating fund account without sufficient documentation showing that the disbursements were for reasonable operating expenses of the project.	\$189,524
2017-NY-1013-001-D	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to provide documentation to show that \$187,492 in 2013 and 2014 capital fund obligations or reimburse HUD from non-Federal funds for any amount that it cannot support.	\$187,492
2017-FW-1010-002-C	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to support that environmental requirements were met for homeowner rehabilitation or repay \$181,053 to its CDBG line of credit from non-Federal funds.	\$181,053
2018-FO-0004-008-Q	11/15/2017	Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$174,132 in 160 administrative obligations marked for deobligation as of September 30, 2017.	\$174,132

2017-CH-1008-001-C	9/28/2017	Support or reimburse HUD from non-Federal funds for the \$170,995 in program income for which it did not provide sufficient documentation to support that the funds were used for the project that generated the income (\$147,534) and for eligible activities (\$23,461).	\$170,995
2017-PH-1003-001-C	5/22/2017	Provide documentation to support payments totaling \$163,885 or reimburse the project from nonproject funds for payments that it cannot support.	\$163,885
2017-CH-1007-002-A	9/28/2017	Reimburse its program \$163,316 from non-Federal funds (\$29,074 in housing assistance due to calculation errors + 74,957 due to inappropriate voucher sizes, payment standards, and utility allowances + \$18,141 + \$41,144 in administrative fees) for the inappropriate payments cited in this finding.	\$163,316
2017-FW-1009-001-B	6/29/2017	We recommend that the Southwest Region Director of Multifamily Housing require Beverly Place's owner to provide support to show that the subsidies for 11 tenants with falsified income were accurate or repay HUD \$150,082 for those subsidies. Repayment must be from non-Federal funds.	\$150,082
2017-KC-1002-001-A	3/3/2017	Require New Horizons to repay HUD from project funds if available (otherwise, from nonproject funds) \$144,556 in housing assistance payments for tenants who were not eligible for assistance or not living in units.	\$144,556
2018-AT-1802-001-C	12/29/2017	Require Volunteers to reimburse to the United States Treasury \$140,000 from non-Federal funds for ineligible project construction costs charged to the Section 202 project.	\$140,000
2017-NY-1013-001-E	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to reimburse HUD \$139,423 in replacement housing factor funds not disbursed by the expenditure deadline from its replacement housing factor funds or reduce its future capital funds.	\$139,423
2017-LA-1006-001-D	8/9/2017	Repay the program \$139,071 from non-Federal funds for ineligible tire team code enforcement program costs.	\$139,071
2017-BO-1003-001-B	1/24/2017	Decrease the payable to the management agent by \$139,027 for ineligible employee services billed during 2014 and 2015, thereby reducing future expenditures because project funds will not be used for these ineligible expenses when funds become available.	\$139,027

2017-CH-1002-001-K	7/7/2017	Develop and implement procedures and controls to ensure that (1) documentation required by HUD and its own action plan is correctly completed, documented, and updated; (2) escrow account balances are correctly calculated and disbursed; and (3) escrow accounts and disbursements are fully supported to ensure that \$127,544 in coordinator grant funds is appropriately used over the next year.	\$127,544
2018-FO-0004-008-M	11/15/2017	Review the seven identified retained inactive obligations with remaining balances totaling \$143,344 and close out and deobligate amounts tied to obligations that are no longer valid or needed.	\$124,494
2017-FW-1010-004-A	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to support that subrecipient 1 met a national objective, environmental requirements, and client eligibility or repay \$123,831 to its CDBG line of credit from non-Federal funds.	\$123,831
2017-FW-1010-003-B	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$110,647 in ineligible costs for the rehabilitation costs that exceeded the allowed HOME value limits. Reimbursement must be from non-Federal funds.	\$110,647
2017-LA-1005-001-D	6/16/2017	Support the reasonableness of the \$110,000 Graffiti Removal program (activities 504 and 520) cost allocations or repay the program from non-Federal funds.	\$110,000
2017-KC-1003-001-D	9/26/2017	Require the Authority and Majestic Management to reimburse from non-Federal funds the \$109,665 in ineligible expenses that Majestic Management charged to the projects.	\$109,665
2017-CH-1010-001-C	9/30/2017	Deobligate the \$109,270 in program funds obligated for ineligible activities in its construction contracts for the West Branch DuPage River Flood Control and Springbrook Culvert projects.	\$109,270

2017-CH-1007-002-G	9/28/2017	Implement adequate procedures and controls to ensure that (1) housing assistance payments are appropriately calculated and supported, (2) households reside in units that are affordable, and (3) repayment agreements are created to recover overpaid housing assistance when unreported income is discovered during the examination process to ensure that \$108,214 (\$103,841 in potential overpayments + \$4,373 in potential underpayments of housing assistance) in program funds is appropriately used for future payments.	\$108,214
2017-NY-1008-001-K	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to justify the \$106,971 in unsupported rent that was written off for 52 tenants. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund.	\$106,971
2017-PH-1001-001-C	3/22/2017	Provide documentation to show that costs totaling \$100,000 for activity 6865 benefited the activity or repay its program from non-Federal funds for any amount that it cannot support.	\$100,000
2017-CH-1010-001-D	9/30/2017	Support or reimburse its program from non-Federal funds \$98,507 for the program funds used for project management services without sufficient documentation to support that the use of the funds was reasonable.	\$98,507
2017-LA-1005-001-F	6/16/2017	Support the reasonableness of the \$95,736 in cost allocations charged as CDBG administrative (activity 522) costs or repay the costs from non-Federal funds.	\$95,736
2017-NY-1005-001-O	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to disburse the \$92,557 to pay eligible HOME costs before making additional drawdowns from LOCCS.	\$92,557
2017-NY-1008-001-H	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to obtain retroactive approval from HUD for the \$90,000 lawsuit settlement related to a former employee. If approval is not obtained, the Authority should reimburse \$90,000 to the Operating Fund from non-Federal funds.	\$90,000

2017-NY-1008-001-A	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide supporting documentation to justify the \$88,534 in unsupported travel and training costs related to out-of-State trainings, meetings, and conferences. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund.	\$88,534
2017-NY-1013-001-G	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to reimburse its project from non-Federal funds for \$87,116 in excessive management fees charged for units undergoing demolition.	\$87,116
2017-FW-1012-001-C	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to support that rents were within the rent guidelines or repay tenants and/or HUD from non-Federal funds for rent overpayments of \$82,800 at Rosa Keller.	\$82,800
2017-AT-1005-001-A	5/24/2017	Provide supporting documentation or reimburse its Program \$81,654 from non-Federal funds for unsupported on-the-job training costs incurred under project FL0220L4D001407.	\$81,654
2017-FW-1009-001-C	6/29/2017	We recommend that the Southwest Region Director of Multifamily Housing require Beverly Place's owner to provide support to show that the subsidies for 18 tenants without files or without adequate income documentation in their files were accurate or repay HUD \$77,621 for those subsidies. Repayment must be from non-Federal funds.	\$77,621
2017-CH-1005-001-E	8/25/2017	Implement adequate quality control procedures to ensure that housing assistance payments are appropriately calculated and supported. These procedures and controls should ensure that \$76,107 in program funds are appropriately used for future payments.	\$76,107
2017-FW-1010-002-D	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$73,186 in ineligible costs for its statutory violation of environmental requirements when it rehabilitated a home without completing the environmental review. Reimbursement must be from non-Federal funds.	\$73,186
2017-LA-1001-003-C	4/13/2017	Repay \$71,397 to the program from non-Federal funds for the use of CDBG funds for code enforcement costs related to general government expenses.	\$71,397



2017-AT-1010-001-A	8/4/2017	Reimburse the program \$70,992 (\$63,312 + \$7,680) from non-Federal funds for housing assistance payments made and administrative fees received for the units that materially failed to meet HUD's housing quality standards.	\$70,992
2017-FW-1010-003-E	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to support payroll wages charged to the CDBG grant or repay \$69,254 to its CDBG line of credit from non-Federal funds.	\$69,254
2017-FW-1010-004-B	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to support that subrecipient 2 met a national objective, environmental requirements, and client eligibility or repay \$69,000 to its CDBG line of credit from non-Federal funds.	\$69,000
2017-NY-1008-001-E	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the Operating Fund from non-Federal funds for \$61,145 in ineligible expenditures for personal expenses, such as meals, grocery items, gift cards, flowers, golf, an award dinner, Costco and AAA memberships, and a church deduction.	\$61,145
2017-FW-1010-002-A	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to support that environmental requirements and client eligibility were met for dental services or repay \$59,604 to its CDBG line of credit from non-Federal funds.	\$59,604
2017-AT-1004-001-A	5/8/2017	Reimburse NSP2 from non-Federal funds for the \$59,523 in ineligible disbursements on the five vouchers.	\$59,523
2017-FW-1004-001-D	4/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to support the cost reasonableness or repay its program from non-Federal funds \$58,873 paid to its surveyor contractor for the sole-sourced contract without an adequate cost analysis.	\$58,873

2017-CH-1002-001-A	7/7/2017	Reconcile the \$58,457 difference among its system report and subsidiary ledger and the information reported in HUD's system (\$1,944 in monthly escrow deposits + \$521 difference in monthly escrow deposits between HUD's system and the amount reported in the Voucher Management system + the average difference of \$55,992 in total escrow account balances) to ensure that the monthly escrow deposits and total escrow balances are appropriately reported in HUD's system and provide the supporting documentation to HUD.	\$58,457
2017-PH-1006-001-B	9/25/2017	Provide documentation to show that other direct costs totaling \$56,021 and any direct costs incurred outside our audit period, including fiscal year 2017, were reasonable and necessary expenses for the operation of the project or repay the project from nonproject funds for any amount that it cannot support.	\$56,021
2017-LA-1006-001-H	8/9/2017	Support the eligibility of the \$55,000 subrecipient drawdown or repay the program from non-Federal funds.	\$55,000
2017-CH-1008-001-D	9/28/2017	Support or reimburse HUD from non-Federal funds for the \$54,770 in program funds for which it did not provide sufficient documentation to support that the funds were used for eligible project expenses for supportive services (\$26,036) and leasing (\$28,734).	\$54,770
2018-AT-1001-001-A	12/21/2017	Adequately support or reimburse its NSP3 grant subrecipient \$53,760 from non-Federal funds for the disbursements not adequately supported.	\$53,760
2017-CH-1005-001-A	8/25/2017	Reimburse HUD \$52,932 from non-project funds for the overpayment of housing assistance and utility allowances due to incorrect calculations.	\$52,932
2017-CH-1009-001-E	9/30/2017	Support or reimburse the project from nonproject funds for the \$51,261, as appropriated, in credit card purchases without sufficient documentation showing that the purchases were for reasonable operating expenses or necessary repairs of the project.	\$51,261
2017-AT-1007-001-B	7/17/2017	Provide adequate support for expenses totaling \$48,985. Any expenses that are not supported should be repaid to the appropriate NSP grant from non-Federal funds.	\$48,985
2017-LA-1001-003-A	4/13/2017	Repay \$48,323 to the program from non-Federal funds for non-program-related payroll costs.	\$48,323

2018-AT-1002-001-A	12/29/2017	Submit all supporting documentation showing the eligibility and propriety of the \$47,720 in unsupported matching contributions towards the ESG program or reimburse the ESG program from non-Federal funds.	\$47,720
2017-PH-1007-001-B	9/28/2017	Reimburse its program \$46,605 from non-Federal funds (\$44,214 for housing assistance payments and \$2,391 in associated administrative fees) for the 22 units that materially failed to meet HUD's housing quality standards.	\$46,605
2017-FW-1006-001-H	4/26/2017	Provide support for the reasonableness of the unit repairs costs totaling \$44,994 and repay from nonfederal funds any unsupported or unreasonable amount.	\$44,994
2017-PH-1002-001-D	3/24/2017	Provide documentation to show that the \$39,920 paid to replace an air conditioning system was fair and reasonable or repay the project from nonproject funds any amount determined not to be fair and reasonable (excluding any amount repaid as a result of recommendation 1C).	\$39,920
2017-NY-1008-001-N	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to justify \$37,671 that did not have receipts or other support showing how these transactions were used for low-income housing and benefited the residents or repay the program income account from non-Federal funds for any amount not supported.	\$37,671
2017-PH-1002-001-B	3/24/2017	Request approval from HUD to lease the commercial space. If HUD approves the request, then execute a lease at fair market rent thereby increasing the project's rent revenue by at least \$36,858 per year.	\$36,858
2017-CH-1002-002-A	7/7/2017	Reimburse its program \$34,666 from non-Federal funds (\$21,990 + \$12,676 in administrative fees) for the overpayment of housing assistance due to inappropriate calculations of housing assistance.	\$34,666
2017-CH-1003-001-D	7/14/2017	Implement adequate quality control procedures to ensure that it correctly calculates housing assistance payments to ensure that \$32,960 in program funds is appropriately used for future payments.	\$32,960
2018-BO-1002-001-C	11/16/2017	Repay the Housing Choice Voucher program from non-Federal funds the \$32,682 in ineligible housing assistance overpayments made due to program errors.	\$32,682

2017-CH-1005-001-C	8/25/2017	Reimburse HUD \$32,334 for the overpayment of housing assistance due to unreported, and underreported income, or income reported late. This reimbursement is either from non-project funds or collections from applicable households.	\$32,334
2017-PH-1002-001-C	3/24/2017	Request approval from HUD for the \$31,769 in project operating funds spent on building improvements or repay the project from nonproject funds for any amount not approved.	\$31,769
2017-LA-1005-001-E	6/16/2017	Support the \$31,186 After School program (activity 501) costs, including the reasonableness of the contract costs and meeting the limited clientele national objective, or repay the program from non-Federal funds.	\$31,186
2017-AT-1009-001-A	7/21/2017	Adequately support or reimburse its HOPWA program \$31,157 from non-Federal funds for the inappropriate disbursements.	\$31,157
2017-FW-1006-001-A	4/26/2017	Repay from nonfederal funds \$27,818 to its Capital Funds program from non-Federal funds for the ineligible purchase of the truck and expenditure of 2013 funds before they were available.	\$27,818
2017-NY-1008-001-B	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide supporting documentation to justify the \$27,599 in unsupported training travel and per diem expenses related to quarterly meetings and trainings offered by HAI. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund.	\$27,599
2017-NY-1008-001-C	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide supporting documentation to justify the \$27,487 reimbursed to Authority officials for various costs, such as health coverage waiver incentives, supplies, food, and decorations. Any amount determined to be ineligible should be repaid from non-Federal funds to the Operating Fund.	\$27,487
2017-CH-1003-002-A	7/14/2017	Reimburse its program \$25,231(\$15,061 in inappropriate graduation payments + \$10,170 in inappropriate interim disbursements) from non-Federal funds for the incorrect escrow account disbursements.	\$25,231
2017-CH-1003-001-A	7/14/2017	Reimburse its program \$25,133 (\$17,174 in housing assistance payments + \$7,959 in associated administrative fees) from non-Federal funds for the overpayment of housing assistance and utility allowances due to inappropriate calculations.	\$25,133

2017-PH-1002-001-E	3/24/2017	Remove the \$25,000 lien on the project property.	\$25,000
2017-CH-1002-001-G	7/7/2017	Reimburse its Housing Choice Voucher program \$23,475 from non-Federal funds for the two ineligible interim and three ineligible graduation disbursements cited in this finding.	\$23,475
2017-NY-1008-001-M	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the program income account from non-Federal funds for \$21,857 in ineligible expenditures for golf outings, banquets, or dinner shows.	\$21,857
2017-CH-1009-001-D	9/30/2017	Support or reimburse the project from nonproject funds for the \$20,000 value of the project's van, which was transferred without sufficient documentation showing that the transfer was for reasonable operating expenses.	\$20,000
2017-LA-1006-001-E	8/9/2017	Repay the program \$19,919 from non-Federal funds for ineligible antigraffiti program salary costs.	\$19,919
2017-CH-1011-001-B	9/30/2017	Reimburse HUD \$19,280 in ineligible management fees for 20 properties for which initial services were improperly performed before promotion to ready-to-show status.	\$19,280
2017-NY-1007-001-A	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing instruct Seneca Mortgage to repay the \$19,136 in ineligible holding costs to the FHA insurance fund.	\$19,136
2017-BO-1006-003-A	8/18/2017	Provide documentation to support that \$18,501 in credit card charges was spent for reasonable and necessary costs. Any amount that cannot be supported should be repaid from non-Federal funds and returned to the Housing Choice Voucher and public housing programs.	\$18,501
2017-CH-1002-001-D	7/7/2017	Support or transfer \$17,266 from its program account to its Housing Choice Voucher program for the 11 unsupported escrow calculations cited in this finding.	\$17,266
2017-KC-1002-001-C	3/3/2017	Require New Horizons to support that \$16,687 in tenant rents was collected and deposited as required or repay the project from nonproject funds.	\$16,687
2017-AT-1005-001-E	5/24/2017	Provide supporting documentation to show that participant 87487 from FL0431L4D001403 was chronically homeless or reimburse its Program \$15,756.	\$15,756
2017-NY-1006-001-A	1/31/2017	We recommend that the Director of HUD's New York Office of Public Housing require Authority officials to reimburse the public housing program from non-Federal funds for \$15,020 in ineligible expenditures for executive staff travel, food, beverages, and musical entertainment.	\$15,020

2017-AT-1009-001-B	7/21/2017	Reimburse its HOPWA program \$14,017 from non-Federal funds for the inappropriate disbursements.	\$14,017
2017-PH-1002-001-I	3/24/2017	Recalculate the project's annual surplus cash balances for 2013, 2014, and 2015 after resolution of recommendations 1A, 1C, 1D, and 1F to determine whether the project should make additional payment to HUD from surplus cash toward its mortgage beyond the \$13,740 that it paid during the audit.	\$13,740
2017-NY-1008-001-J	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to provide documentation to support that \$13,340 in rent collected in March 2016 was deposited into an appropriate bank account or repay the Operating Fund from non-Federal funds for any amount not properly deposited.	\$13,340
2017-NY-1006-001-B	1/31/2017	We recommend that the Director of HUD's New York Office of Public Housing require Authority officials to provide supporting documentation to justify the \$13,329 in unsupported expenditures charged to the public housing program. Any amount determined to be ineligible should be repaid from non-Federal funds to the public housing program's operating account.	\$13,329
2017-AT-1013-001-B	9/28/2017	Support or reimburse HUD \$13,058 from non-Federal funds for the drawdowns after program grant expiration.	\$13,058
2017-LA-1008-002-A	9/13/2017	Revise and implement written policies and procedures for managing and accurately tracking all NSP3 activity to ensure that the \$12,275 in identified closing cost refunds and any additional refunds identified in recommendation 2B are not overpaid by recipients.	\$12,275
2017-CH-1002-002-C	7/7/2017	Pursue collection from the applicable households or reimburse its program \$9,644 from non-Federal funds for the overpayment of housing assistance due to unreported or underreported income.	\$9,644
2017-FW-1010-003-D	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reclassify the \$9,476 to program administration and recalculate its cap to determine whether it exceeded the allowed 20 percent. Any amount that is over the allowed cap would be ineligible, and repayment of the overage amount to its CDBG line of credit would be required. Reimbursement must be from non-Federal funds.	\$9,476

2017-CH-1007-002-B	9/28/2017	Reimburse the appropriate households \$9,280 (\$2,588 in housing assistance underpayments due to calculation errors + \$6,692 due to inappropriate voucher sizes, payment standards, and utility allowances) from program funds for the inappropriate underpayments cited in this finding.	\$9,280
2017-PH-1002-001-F	3/24/2017	Repay the project \$8,597 from nonproject funds for the ineligible expenses it incurred for management fee and gas utility expenses that were identified by the audit and any additional management fee and gas utility expenses improperly paid outside of our review period.	\$8,597
2017-NY-1008-001-F	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the Operating Fund from non-Federal funds for \$8,190 in ineligible salary advance.	\$8,190
2017-FW-1011-001-B	8/29/2017	We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to repay \$8,034 in ineligible monthly management and inspection fees for 57 sample properties with health and safety hazards or significant not-ready-to-show conditions.	\$8,034
2017-PH-1802-001-A	6/28/2017	Acknowledge that the attached settlement agreement for \$10,000 represents an amount due HUD.	\$8,000
2017-CH-1010-001-B	9/30/2017	The \$7,677 (\$460,121 - \$452,444) in remaining County bond proceeds originally budgeted for the Armstrong Park project are used for eligible program activities.	\$7,677
2017-CH-1002-001-E	7/7/2017	Transfer \$7,574 from its program account to its Housing Choice Voucher program account for the five participants with overfunded escrows.	\$7,574
2017-FW-1006-001-B	4/26/2017	Repay from nonfederal funds its HUD programs \$7,446 for the executive director's personal use of the Authority's equipment, and amend the executive director's prior Internal Revenue Forms W-2 to include the annual personal use of \$5,888 as income.	\$7,446
2017-LA-1005-001-A	6/16/2017	Repay the program \$7,323 from non-Federal funds for ineligible code enforcement costs.	\$7,323
2017-NY-1008-001-L	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to collect \$7,164 in outstanding rent from the resident commissioner and if past-due rent is not paid, take appropriate legal action.	\$7,164
2017-CH-1002-001-H	7/7/2017	Reimburse two participants \$7,076 from its Housing Choice Voucher program account for the underfunded graduation payments cited in this finding.	\$7,076

2017-CH-1002-001-F	7/7/2017	Support or reimburse its Housing Choice Voucher program \$6,839 from non-Federal funds for the one unsupported interim disbursement and five unsupported graduation disbursements cited in this finding.	\$6,839
2017-CH-1011-001-C	9/30/2017	Reimburse HUD \$6,525 in ineligible routine inspection fees for 93 properties that contained property preservation and protection deficiencies.	\$6,525
2017-CH-1005-001-D	8/25/2017	Support or reimburse HUD \$6,444 from non-project funds for the unsupported payments of housing assistance cited in the finding.	\$6,444
2017-BO-1006-001-C	8/18/2017	Deobligate \$6,100 from the asbestos abatement procurement and redistribute the funds to the public housing programs for eligible purposes.	\$6,100
2017-AT-1011-001-F	8/21/2017	Enter into a repayment agreement with Community Management Corporation for the improper housing assistance payments of \$5,912 to be repaid to the project-based voucher program or repay the project-based voucher program from non-Federal funds.	\$5,912
2017-CH-1009-001-G	9/30/2017	Reimburse the project from nonproject funds for the \$5,302 in petty cash expenditures that was not used for reasonable operating expenses of the project.	\$5,302
2017-KC-1801-001-A	2/23/2017	Acknowledge that the settlement agreement for \$5,000 represents an amount due HUD.	\$5,000
2017-LA-1001-001-D	4/13/2017	Provide supporting documentation for \$4,955 in unsupported costs or repay the program from non-Federal funds.	\$4,955
2017-FW-1006-001-C	4/26/2017	Repay from nonfederal funds its HUD programs \$4,739 paid to its fee accountant, which had a conflict of interest with the executive director.	\$4,739
2017-CH-1002-001-C	7/7/2017	Transfer \$4,684 from its Housing Choice Voucher program account to its program account for the 12 participants with underfunded escrows.	\$4,684
2017-LA-1006-001-C	8/9/2017	Repay the program \$4,565 from non-Federal funds for ineligible code enforcement program costs.	\$4,565
2017-BO-1006-003-B	8/18/2017	Provide documentation to support that \$4,530 in petty cash funds was spent for reasonable and necessary costs. Any amount that cannot be supported should be repaid from non-Federal funds and returned to the Housing Choice Voucher and public housing programs.	\$4,530
2017-NY-1008-001-G	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to reimburse the Operating Fund from non-Federal funds for the \$4,048 in ineligible civil service fines.	\$4,048



2017-FW-1006-001-G	4/26/2017	Repay from nonfederal funds its HUD programs \$4,000 paid for an ineligible 2011 training conference.	\$4,000
2017-PH-1003-002-B	5/22/2017	Reimburse HUD \$3,892 from nonproject funds for the overpayment of housing assistance.	\$3,892
2017-CH-1007-002-E	9/28/2017	Reimburse the appropriate households \$3,178 from non-Federal funds for the rent amount paid in excess of 40 percent of the adjusted monthly income for the units that were not affordable.	\$3,178
2017-AT-1004-001-C	5/8/2017	Provide documentation to support that the differences resulting from the payroll costs for the three vouchers, which netted \$3,169, were offset in later drawdown vouchers or repay the program from non-Federal funds.	\$3,169
2017-LA-1001-001-C	4/13/2017	Support the cost reasonableness of \$2,809 in change orders for the ADA pool improvement project or repay the program from non-Federal funds.	\$2,809
2017-CH-1003-002-D	7/14/2017	Support its general ledger and bank account balances or transfer \$2,547 (\$2,334 for the overfunded general ledger account + \$213 for the overfunded program bank account) from its Family Self-Sufficiency program account to its Housing Choice Voucher program account for the overfunded accounts cited in the finding.	\$2,547
2017-CH-1007-002-C	9/28/2017	Support or reimburse its program \$2,533 from non-Federal funds for the unsupported payments of housing assistance cited in this finding.	\$2,533
2017-AT-1010-002-A	8/4/2017	Reimburse the program \$2,492 (\$2,286 in housing assistance payments and \$206 in administrative fees received) from non-Federal funds for rental subsidies not abated on four units.	\$2,492
2017-CH-1009-001-F	9/30/2017	Reimburse the project from nonproject funds for the \$2,020 in credit card purchases that was not used for reasonable operating expenses of the project.	\$2,020
2017-CH-1002-002-D	7/7/2017	Support or reimburse its program \$1,666 from non-Federal funds for the unsupported payments of housing assistance cited in this finding.	\$1,666
2017-LA-1008-002-D	9/13/2017	Repay the program \$1,495 for closing cost expenses not incurred from non-Federal funds and remove the expenses from program records if the City incorrectly recorded the refunds as program income.	\$1,495

2017-FW-1010-004-E	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$1,400 in ineligible costs for its failure to provide subrecipient oversight, which should have identified the ineligibility of clients whose income exceed the threshold as reported. Reimbursement must be from non-Federal funds.	\$1,400
2017-FW-1006-001-D	4/26/2017	Repay from nonfederal funds its HUD programs \$1,273 lost on the conflict of interest sale of the Authority's vehicle to the executive director's daughter.	\$1,273
2017-CH-1002-002-B	7/7/2017	Reimburse the appropriate households \$1,265 from program funds for the underpayment of housing assistance due to inappropriate calculations.	\$1,265
2017-PH-1801-001-A	1/6/2017	Acknowledge that the attached settlement agreement for \$1,500 represents an amount due HUD.	\$1,200
2017-CH-1008-001-E	9/28/2017	Reimburse HUD from non-Federal funds for the \$1,165 in program funds used for improper supportive service expenses.	\$1,165
2017-FW-1006-001-E	4/26/2017	Repay from nonfederal funds its HUD programs \$1,034 for ineligible charges on the Authority's credit cards.	\$1,034
2017-AT-1005-001-B	5/24/2017	Provide supporting documentation or reimburse its Program \$1,023 from non-Federal funds for unsupported personal cell phone costs incurred under project FL0220L4D001407.	\$1,023
2017-AT-1013-001-A	9/28/2017	Support or reimburse its ESG program participants \$705 from non-Federal funds for the inadequately supported pay request.	\$705
2017-FW-1006-001-F	4/26/2017	Support or repay from nonfederal funds its HUD programs \$652 for unsupported charges on the Authority's credit card.	\$652
2017-CH-1005-001-B	8/25/2017	Reimburse the appropriate households \$566 from non-project funds for the underpayment of housing assistance due to incorrect calculations.	\$566
2017-FW-1010-004-D	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$565 in ineligible costs for its failure to provide subrecipient oversight, which should have identified that the subrecipient had incorrectly applied eligibility requirements for homeless clients served. Reimbursement must be from non-Federal funds.	\$565

2017-LA-1007-002-A	8/24/2017	Support the eligibility of the reported \$548 in unsupported program costs or repay its program using non-Federal funds.	\$500
2017-FW-1010-003-C	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to reimburse its CDBG line of credit for \$474 in ineligible costs for violation of Federal travel regulations. Reimbursement must be from non-Federal funds.	\$474
2017-CH-1007-002-D	9/28/2017	Pursue collection from the applicable households or reimburse its program \$470 from non-Federal funds for the overpayment of housing assistance due to unreported or underreported income.	\$470
2017-LA-1001-003-E	4/13/2017	Determine the CDBG proportional benefit of the \$329 charged for indirect automotive costs and repay the program any unsupported charges using non-Federal funds.	\$329
2017-LA-1008-002-C	9/13/2017	Repay \$95 from non-Federal funds to the two recipients who paid more than the assistance provided (appendix E).	\$95
2017-NY-1005-001-B	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's administrative controls to ensure that its HOME program is reimbursed for assistance spent on terminated or noncompliant activities.	\$0
2017-NY-1005-001-C	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide environmental review documentation, such as environmental assessment and a phase I environmental review, for the activity to support compliance with environmental review requirements.	\$0
2017-NY-1005-001-D	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide procurement documentation, such as proof of advertising, bids received, bid analysis reports, contracts, and other documents, for contracts associated with the three activities to support compliance with procurement requirements.	\$0
2017-NY-1005-001-H	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's administrative controls to ensure compliance with environmental, procurement, and other program requirements.	\$0

2017-NY-1005-001-I	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide HOME program training to County staff to ensure compliance with HOME program requirements.	\$0
2017-NY-1005-001-N	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to reconcile the County's carryover balance of HOME match as of September 30, 2015, for the ineligible HOME match contributions and the understated HOME match contributions.	\$0
2017-NY-1005-001-P	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's financial controls over reconciling bank records to ensure that HOME funds in the local bank account are spent before drawdowns are made from LOCCS.	\$0
2017-NY-1005-001-Q	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to provide documentation, such as pay stubs and leases, to support compliance with HOME program rent limit and income eligibility requirements for the six tenants who occupied HOME-assisted units.	\$0
2017-NY-1005-001-S	1/13/2017	We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct County officials to strengthen the County's administrative controls to ensure that County staff adequately monitors its subgrantee for compliance with HOME program requirements and provide HOME program training to the County subgrantee's staff.	\$0
2017-KC-0002-001-D	1/20/2017	Require HUD staff to review Enterprise Income Verification reports from the last 12-month period during onsite housing agency reviews to ensure that any multiple subsidies have been resolved.	\$0
2017-CH-1001-001-B	1/24/2017	Implement adequate procedures and controls, including but not limited to developing a plan to manage its central office cost center expenses and determining an appropriate fee structure with HUD's approval that would allow it to operate its program within HUD's requirements.	\$0
2017-LA-0002-001-A	1/25/2017	Pursue departmental clearance for the 13 documents and policies identified that did not go through required departmental clearance. For any items that cannot be appropriately cleared, HUD should take appropriate action to recall the document or policy.	\$0

2017-LA-0002-001-C	1/25/2017	Review the Clearance Calendar and ensure that appropriate form HUD-22 concurrence forms were obtained and documented for directives issued by other HUD offices.	\$0
2017-LA-0002-001-D	1/25/2017	Implement controls to ensure that future directives are reviewed and documented in the Clearance Calendar tracking system as required.	\$0
2017-LA-0002-001-E	1/25/2017	Update policies and procedures for the directives process, including responsibilities for process oversight and clear guidance defining when clearance is required.	\$0
2017-LA-0002-001-F	1/25/2017	Develop and provide training to appropriate staff and required reviewing offices regarding the departmental clearance process requirements.	\$0
2017-NY-1006-001-C	1/31/2017	We recommend that the Director of HUD's New York Office of Public Housing require Authority officials to establish and implement procedures and effective financial controls to ensure that costs charged to the public housing program are properly incurred and comply with applicable regulations.	\$0
2017-DP-0001-001-A	2/1/2017	Not released to public.	\$0
2017-DP-0001-001-B	2/1/2017	Not released to public.	\$0
2017-DP-0001-001-L	2/1/2017	Not released to public.	\$0
2017-DP-0002-001-A	2/9/2017	Not released to public.	\$0
2017-DP-0002-001-B	2/9/2017	Not released to public.	\$0
2017-DP-0002-001-C	2/9/2017	Not released to public.	\$0
2017-DP-0002-002-A	2/9/2017	Not released to public.	\$0
2017-DP-0002-002-B	2/9/2017	Not released to public.	\$0
2017-DP-0002-002-C	2/9/2017	Not released to public.	\$0
2017-DP-0002-004-B	2/9/2017	Not released to public.	\$0
2017-DP-0002-004-D	2/9/2017	Not released to public.	\$0
2017-DP-0002-005-B	2/9/2017	Not released to public.	\$0
2017-DP-0002-005-C	2/9/2017	Not released to public.	\$0
2017-DP-0002-006-A	2/9/2017	Not released to public.	\$0
2017-DP-0002-006-B	2/9/2017	Not released to public.	\$0
2017-DP-0002-006-C	2/9/2017	Not released to public.	\$0
2017-DP-0002-006-D	2/9/2017	Not released to public.	\$0
2017-DP-0002-006-E	2/9/2017	Not released to public.	\$0
2017-DP-0002-006-F	2/9/2017	Not released to public.	\$0
2017-DP-0002-006-G	2/9/2017	Not released to public.	\$0

2017-DP-0002-007-D	2/9/2017	Not released to public.	\$0
2017-DP-0002-008-A	2/9/2017	Not released to public.	\$0
2017-NY-1007-001-B	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing instruct Seneca Mortgage to ensure that reimbursement is not requested for holding costs incurred beyond the conveyance deadline related to FHA loan number 281-3493258.	\$0
2017-NY-1007-001-C	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing instruct Seneca Mortgage to instruct the investors or holders for FHA loan numbers 501-7067695, 501-6877136, 061-0982338, and 501-5885504 to transfer these loans to FHA-approved servicers.	\$0
2017-NY-1007-001-D	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing instruct Seneca Mortgage to implement procedures to ensure that FHA loans are transferred only to FHA-approved servicers regardless of investor input.	\$0
2017-NY-1007-001-E	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing instruct Seneca Mortgage to strengthen conveyance procedures to ensure that properties are transferred to HUD within 30 days of securing the property, thereby ensuring that ineligible costs are not paid by HUD on future loans submitted for claim.	\$0
2017-NY-1007-001-F	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing instruct Seneca Mortgage to strengthen program controls and procedures to ensure that servicing efforts are accurately reported in HUD systems, thereby complying with HUD's loss mitigation requirements.	\$0
2017-NY-1007-001-G	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing review the part B claim paid for FHA loan number 501-7612832, determine the amount of holding costs paid after the conveyance deadline, and require the relevant servicer to repay the ineligible holding costs to the FHA insurance fund.	\$0
2017-NY-1007-002-A	2/17/2017	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing instruct Seneca Mortgage officials to develop and implement program controls and procedures for FHA-insured loans being subserviced by another lender, including procedures for conducting quality control reviews of the subservicer's actions.	\$0

2017-FO-0005-001-A	3/1/2017	Evaluate the current content of HUD's financial statement note disclosures to identify outdated or irrelevant information that may not be needed, while maintaining compliance with OMB Circular A-136 and presenting the reader with the information necessary to understand HUD's financial statements.	\$0
2017-FO-0005-001-B	3/1/2017	Work with FHA and Ginnie Mae to reevaluate the note consolidation process to determine changes that can be made to the process to ensure compliance with financial reporting requirements.	\$0
2017-FO-0005-001-C	3/1/2017	Reassess HUD's current consolidated financial statement and notes review process to ensure that (1) all reviewers have sufficient financial reporting experience; (2) it includes steps to verify that the notes match HUD's financial statements, are sufficiently supported, and accurately include FHA and Ginnie Mae information; and the review can be completed within the required timeframe needed to allow for audit.	\$0
2017-FO-0005-001-D	3/1/2017	Develop a plan to ensure that restatements to HUD's consolidated financial statements are properly reflected in all notes impacted by the restatement.	\$0
2017-AT-1003-001-C	3/2/2017	Submit a plan showing how it will proceed regarding the Yabucoa, Juncos, and Barceloneta housing projects, including a schedule that HUD can track to ensure their completion.	\$0
2017-AT-1003-001-E	3/2/2017	Develop and implement written policies detailing procedures and responsibilities related to program administration and monitoring of the escrow program.	\$0
2017-AT-1003-002-A	3/2/2017	Transfer all escrow funds to a financial institution that is supervised by the Federal Deposit Insurance Corporation or the National Credit Union Administration and ensure that all deposits are secured by the Federal Government. Any amount not recovered from the Development Bank must be reimbursed to the escrow account from non-Federal funds.	\$0
2017-AT-1003-002-B	3/2/2017	Submit required certifications and supporting documentation showing that residents of escrow-funded activities met the established income limit requirements. Any amounts determined ineligible must be reimbursed to the escrow account from non-Federal funds.	\$0
2017-FO-0801-001-A	3/2/2017	Request sufficient monetary resources to upgrade HUD's many legacy and financial systems so its technologies and data elements no longer differ and can perform the necessary data inventory and mapping to report HUD's information in USASpending.gov accurately and in a timely manner.	\$0

2017-FO-0801-001-B	3/2/2017	Ensure that HUD program officials continue taking appropriate steps to fully resolve its errors and data quality issues that the agency identified during implementation, including those related to assigning a unique identifier consistent with the established DATA Act schema, such as the Federal Award Identification Number.	\$0
2017-FO-0801-001-C	3/2/2017	Designate official DATA Act points of contact for FHA and Ginnie Mae and oversee the progress of the two HUD components' individual implementation plans, ensuring timely and successful completion of their steps.	\$0
2017-FO-0801-001-D	3/2/2017	Finalize required mapping of HUD's, including FHA's and Ginnie Mae's, financial, budgetary and programmatic data, as required by the DATA Act and OMB guidance.	\$0
2017-KC-1002-001-D	3/3/2017	Require New Horizons to obtain independent management.	\$0
2017-KC-1002-001-E	3/3/2017	Require New Horizons to conduct a review to determine who currently lives in the units and verify their eligibility.	\$0
2017-KC-1002-001-F	3/3/2017	Monitor New Horizons to ensure that it properly maintains tenant files, completes required annual recertifications, and supports disability exemptions in accordance with HUD requirements.	\$0
2017-LA-0003-001-A	3/3/2017	Reconsider HUD's position on questioned borrower-financed downpayment assistance programs, including an analysis of the financial impact to FHA borrowers, risk to the FHA program, and whether current statute prohibits borrower-financed downpayment assistance programs as they are currently structured.	\$0
2017-LA-0003-001-B	3/3/2017	Develop and implement policies and procedures to strengthen HUD's comprehensive loan-level, postendorsement, and lender reviews by evaluating loans containing downpayment assistance (for example, interest rates, fees, borrower certifications, lender reviews, impact to borrower, related agreements, etc.). Policies and procedures should include evaluating the structure of downpayment assistance programs, including whether the programs' structure and funding mechanisms comply with all HUD requirements and guidelines.	\$0



2017-LA-0003-001-C	3/3/2017	Develop specific requirements and guidance for lenders to review HFA downpayment assistance programs (for example, interest rates, fees, borrower certifications, lender reviews, impact to borrower, related agreements, etc.). Requirements and guidance should include evaluating the structure of downpayment assistance programs, including whether the programs' structure and funding mechanisms comply with all HUD requirements and guidelines.	\$0
2017-LA-0003-001-D	3/3/2017	Require lenders to obtain a borrower certification that details their participation in an HFA downpayment assistance program, including relevant details of the specific program (for example, impact on interest rate, mortgage payments, fees, equity, acknowledgement of other less costly loan products, etc.).	\$0
2017-LA-0003-001-E	3/3/2017	Ensure that lenders enter accurate and missing downpayment assistance gift data into FHA Connection when identified by HUD.	\$0
2017-LA-0003-001-F	3/3/2017	Implement new data fields where lenders would be required to enter specific downpayment assistance information (for example, name of the source, name of assistance program, name of government entity or HFA, etc.) to allow for auditability and for HUD to generate reports and perform risk assessments.	\$0
2017-LA-0003-001-G	3/3/2017	Review fees identified in this report that were charged as part of borrower-financed downpayment assistance programs and determine whether they are reasonable or necessary. HUD should immediately notify lenders to discontinue charging any fees that are determined to be unreasonable and unnecessary.	\$0
2017-LA-0003-001-H	3/3/2017	Require any participating lender to reimburse borrowers that received an FHA loan with borrower-financed downpayment assistance for any fees that were determined to be unreasonable and unnecessary.	\$0
2017-NY-1008-001-D	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to implement policies and procedures to ensure accountability for travel and training costs and require the Authority to maintain adequate supporting documents for travel, training, health coverage waiver incentives, supplies, food, decorations, and any other costs charged to the Capital Fund and Operating Fund to ensure that costs were actually incurred, necessary, reasonable and allowable.	\$0

2017-NY-1008-001-I	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to obtain retroactive approval from HUD for the pending litigation related to issues with the elevators. If approval is not obtained, the Authority should withdraw the lawsuit.	\$0
2017-NY-1008-001-O	3/10/2017	We recommend that the Acting Director of HUD's Newark Office of Public Housing instruct Authority officials to develop and implement an appropriate policy for program income, including the proper use, accounting, and reporting of program income in accordance with the Federal definition and treatment of program income.	\$0
2017-NY-1008-001-Q	3/10/2017	We recommend that the Director of HUD's Departmental Enforcement Center pursue administrative sanctions against any current or former Authority officials found to have spent public housing program funds for personal or unallowable use.	\$0
2017-PH-1001-001-E	3/22/2017	Revise its policies and procedures to address compliance with applicable procurement regulations requiring independent cost estimates before receiving bids or proposals.	\$0
2017-PH-1001-001-G	3/22/2017	Develop and implement controls to ensure that subrecipients comply with requirements for documenting costs funded by multiple funding sources.	\$0
2017-PH-1001-001-H	3/22/2017	Determine whether it has complied with environmental review requirements for all activities since October 2010 and provide a copy of its determination to HUD. If it did not comply, either provide the necessary support for the activities or repay its program from non-Federal funds for any activity costs it cannot support.	\$0
2017-PH-1001-001-I	3/22/2017	Develop and implement controls to ensure that it complies with environmental review requirements.	\$0
2017-PH-1001-001-K	3/22/2017	Train its staff on reporting accomplishments in IDIS and develop and implement policies and procedures for supervisory review to ensure accuracy.	\$0
2017-PH-1001-001-L	3/22/2017	Include compliance with environmental review requirements in its project-specific reviews in its next periodic monitoring of the City's Block Grant program.	\$0
2017-PH-1002-001-G	3/24/2017	Develop and implement controls to ensure that financial statements are submitted to HUD in a timely manner, including paying the correct amount of annual payments according to the terms of the mortgage.	\$0

2017-PH-1002-001-H	3/24/2017	Develop and implement controls to ensure that the project complies with applicable HUD requirements.	\$0
2017-PH-1002-001-J	3/24/2017	Provide training and technical assistance to the owner and its management agent to ensure compliance with the terms of its mortgage and other applicable HUD requirements.	\$0
2017-FW-1004-001-F	4/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to implement an internal audit function that satisfies program requirements.	\$0
2017-FW-1004-001-G	4/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to revise its monitoring policy to include the role of the internal auditor once implemented, and finalize and fully implement or revise its fraud, waste, and abuse detection policy to reflect current procedures.	\$0
2017-FW-1004-001-I	4/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to obtain technical assistance concerning the disaster recovery program requirements, including related Federal Register requirements. Specifically, the technical assistance should include guidance on how to satisfy the requirement regarding maintaining an internal audit function and Web site maintenance.	\$0
2017-LA-1001-001-H	4/13/2017	Provide training to its staff on CDBG program rules and requirements to ensure that its staff adequately implements policies and procedures.	\$0
2017-LA-1001-003-F	4/13/2017	Obtain training or technical assistance from HUD concerning CDBG code enforcement, allocation of payroll, and indirect administrative costs.	\$0
2017-BO-1005-001-A	4/21/2017	Develop and implement adequate controls over payments for services that are part of the management fee.	\$0
2017-BO-1005-001-B	4/21/2017	Amend and resubmit the management agreements and the management certifications for HUD approval and ensure that the agreements do not conflict with the management certifications.	\$0
2017-BO-1005-001-C	4/21/2017	Identify all unallowable fees and reimburse from non-project funds.	\$0
2017-FW-1005-001-E	4/25/2017	Revise its written policies and procedures to ensure that it administers its participant repayment agreements in compliance with requirements.	\$0
2017-FW-1005-001-I	4/25/2017	Revise its administrative plan to ensure that it accurately reflects current HUD requirements and the Authority's current policies and procedures.	\$0

2017-FW-1005-001-J	4/25/2017	Provide training to its staff to ensure that it is familiar with all HUD documentation and reporting requirements.	\$0
2017-FW-1006-001-I	4/26/2017	Provide training for the Authority's commissioners on their responsibilities and duties.	\$0
2017-FW-1006-001-J	4/26/2017	Require the Authority to update its policies and procedures so that they contain current Federal guidance.	\$0
2017-FW-1006-001-K	4/26/2017	We recommend that the Director, Departmental Enforcement Center take appropriate administrative sanctions, including suspension, limited denial of participation, or debarment against the executive director.	\$0
2017-FW-1006-001-M	4/26/2017	We recommend that the Associate General Counsel for Program Enforcement determine legal sufficiency and, if legally sufficient, pursue remedies under the Program Fraud Civil Remedies Act against the executive director.	\$0
2017-FW-1006-002-A	4/26/2017	Provide technical assistance to the Mayor and the board concerning their responsibilities regarding the Authority.	\$0
2017-FW-1006-002-B	4/26/2017	Monitor the Authority to ensure it is holding its board meetings, as required by its bylaws.	\$0
2017-AT-0001-001-D	4/27/2017	Develop procedures directing field offices to include the review of Section 108-funded activities when performing the annual reviews of Block Grant recipients.	\$0
2017-AT-0001-001-E	4/27/2017	Develop procedures to ensure that the information necessary to monitor program performance and compliance with program requirements is promptly provided to the field offices.	\$0
2017-AT-0001-001-F	4/27/2017	Implement procedures to ensure that borrowers comply with all loan contract provisions and that required documents are submitted, including bank agreements, monthly statements, and security documents. If a borrower does not provide evidence that it has complied with all program requirements, HUD must initiate appropriate remedial actions under paragraph 12 of the contract.	\$0
2017-AT-0001-001-G	4/27/2017	Develop and implement a tracking system for monitoring reviews of Section 108 loans.	\$0

2017-AT-1004-001-D	5/8/2017	Review all administration drawdown vouchers and provide documentation to support that the drawdowns for estimated payroll costs are reconciled with the actual payroll costs for the pay periods. Any calculated overpayment by NSP should be returned to the program to meet program purposes.	\$0
2017-FO-0006-001-B	5/11/2017	Establish and implement procedures and controls, in coordination with FHA, to ensure that FHA information reported in the AFR is accurate and consistent with supporting documents.	\$0
2017-FO-0006-004-A	5/11/2017	Develop and implement steps to ensure that the description of corrective actions highlights current efforts and key milestones for ongoing efforts and explain in the AFR how it specifically tailored its corrective actions to better reflect the unique processes, procedures, and risks involved with RHAP as required by OMB.	\$0
2017-FO-0006-004-B	5/11/2017	Develop and implement steps to ensure that adequate disclosures are made when future-year reduction targets for improper payments reported in the AFR are higher than the current-year improper payment estimates.	\$0
2017-FO-0006-004-C	5/11/2017	Disclose in the AFR the results of HUD's review concerning its current performance against program-specific improper payment reduction targets to promote transparency.	\$0
2017-NY-0001-001-B	5/18/2017	We recommend that HUD's Deputy Assistant Secretary for Public Housing Investments direct staff to develop and implement policies and procedures with the Office of Field Operations regarding identification of potentially distressed projects and monitoring and enforcement of the required conversion program.	\$0
2017-KC-0003-001-B	5/22/2017	Remind lenders that voluntary termination is not the correct termination type to record third-party sales and that borrower consent is required to terminate insurance, even if the loans are indemnified.	\$0
2017-KC-0003-001-C	5/22/2017	Improve its procedures for detecting and sanctioning improper voluntary terminations.	\$0
2017-PH-1003-001-D	5/22/2017	Develop and implement written procedures to ensure that it obtains written cost estimates as required and maintains complete documentation to support expenditures and that contractors performing or managing construction, removal, repair, or improvement work are properly licensed as required.	\$0
2017-PH-1003-002-C	5/22/2017	Correct the errors in the tenant files identified during the audit.	\$0

2017-PH-1003-002-D	5/22/2017	Review the issues identified in this audit report and if appropriate, pursue administrative sanctions against the board of directors for the violations cited in this report.	\$0
2017-AT-1005-001-C	5/24/2017	Provide guidance to subrecipients to ensure that (1) on-the-job training hours are supported by source documents, such as signed attendance or time sheets, and (2) personal goods and services are supported by documents that show the allocation between business and personal use.	\$0
2017-AT-1005-001-D	5/24/2017	Report Program income of \$31,724 for FL0199L4D001407 to HUD.	\$0
2017-AT-1005-001-F	5/24/2017	Perform onsite monitoring of the subrecipient that administered project FL0431L4D001403 to ensure that participants are eligible and annual income re-certifications are performed.	\$0
2017-KC-0004-001-A	6/2/2017	Pursue departmental clearance for the July 25, 2013, guidance that did not go through required departmental clearance. For any items that cannot be appropriately cleared, HUD should take appropriate action to recall the document or policy.	\$0
2017-KC-0004-001-B	6/2/2017	Develop guidance that helps the public understand its options for assistance between CDBG-DR and SBA and how to comply with Federal requirements.	\$0
2017-KC-0004-001-C	6/2/2017	Develop improved procedures and provide training to appropriate staff regarding the departmental clearance process requirements, including • Determining which guidance is considered to be a directive, including public communications, and • Ensuring that HUD program participants have clear, instructive, and helpful information to comply with the applicable requirements and procedures for HUD programs.	\$0
2017-AT-1006-002-F	6/9/2017	Confirm the replacement of program units was appropriate for the number of units demolished at Johnson Ferry East, and submit a development proposal to construct new public housing units, transfer public housing assistance to another public housing agency, or terminate its annual contributions contract and return all unobligated and unexpended capital funds to HUD.	\$0
2017-LA-1004-001-A	6/13/2017	Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies against Cypress Meadows, LLC; Skyline Crest Enterprises, LLC; the project's owner; or all three for inappropriately disbursing funds in violation of the project's regulatory agreement, operating lease agreement, and HUD requirements.	\$0

2017-LA-1004-001-B	6/13/2017	Pursue appropriate civil money penalties and administrative actions, up to and including debarment, against Cypress Meadows LLC; Skyline Crest Enterprises LLC; the project's owner; or all three for violating the project's regulatory agreement, operating lease agreement, and HUD requirements.	\$0
2017-LA-1005-001-G	6/16/2017	Implement additional policies and procedures to ensure that salaries and wages and cost allocations are charged in compliance with HUD requirements.	\$0
2017-LA-1005-001-H	6/16/2017	Implement additional procedures and controls to ensure that documentation is obtained to support that the limited clientele national objective was met.	\$0
2017-LA-1005-001-I	6/16/2017	Obtain training or technical assistance on CDBG program requirements.	\$0
2017-FW-1008-001-F	6/28/2017	Take appropriate administrative sanctions, including suspension, limited denial of participation, or debarment, against the commissioners.	\$0
2017-FW-1009-001-D	6/29/2017	We further recommend that the Southwest Region Director of Multifamily Housing require its contract administrator for Beverly Place to verify that the owner's recently implemented quality control program is working as designed.	\$0
2017-FW-1009-001-E	6/29/2017	We further recommend that the Southwest Region Director of Multifamily Housing ensure that the project-based contract administrator's review process includes steps to obtain reasonable assurance that tenants being reported as subsidized at Beverly Place live in the subsidized units.	\$0
2017-CH-1002-001-B	7/7/2017	Reconcile the current program participants and related information in its internal systems with the current participants listed in HUD's systems.	\$0
2017-CH-1002-001-I	7/7/2017	Ensure that it obtains a separate interest-bearing depository account for its program participants' escrow funds in accordance with HUD's requirements.	\$0
2017-CH-1002-001-J	7/7/2017	Ensure that its staff is appropriately trained and familiar with HUD's requirements and its program action plan regarding the administration of its program to ensure that (1) participants' contracts of participation and individual training and services plans are properly updated and contain the necessary signatures; (2) changes in participants' files are properly identified and notated; and (3) participants are notified of changes in their monthly escrow deposits, total escrow balances, or both.	\$0
2017-CH-1002-001-M	7/7/2017	Review the Authority's graduate documentation and adjust the Authority's minimum program size as necessary.	\$0

2017-CH-1002-001-N	7/7/2017	Review the Authority's Section Eight Management Assessment Program scores for the Family Self-Sufficiency program and adjust as necessary.	\$0
2017-CH-1002-001-O	7/7/2017	Provide technical assistance and guidance to the Authority to ensure that it properly administers its Family Self-Sufficiency program.	\$0
2017-FW-0001-001-A	7/10/2017	We recommend that the General Deputy Assistant Secretary for Community Planning and Development develop and implement a quality review process at the headquarters level to ensure consistent compliance with its policy for risk analysis, to include but not be limited to reviewing supporting documentation for conclusions drawn.	\$0
2017-FW-0001-001-B	7/10/2017	We recommend that the General Deputy Assistant Secretary for Community Planning and Development, develop and implement a policy requiring field offices to rate grantees of at least medium risk that have not been monitored in their respective program area within the last 3 years on factors that require assessments of capacity, program complexity, and monitoring findings resulting in repayment or grant reductions.	\$0
2017-FW-0001-001-C	7/10/2017	We recommend that the General Deputy Assistant Secretary for Community Planning and Development, develop and implement guidance for field offices to maintain supporting documentation in their official files with an adequate explanation of procedures performed to verify risk scores assigned, which could include upgrading CPD's systems to allow for the attachment of supporting documentation for risk analyses.	\$0
2017-FW-0001-001-D	7/10/2017	We recommend that the General Deputy Assistant Secretary for Community Planning and Development, develop and implement a quality control review process at the headquarters level to ensure compliance with monitoring requirements for reports and exhibits, to include but not be limited to explaining procedures performed and adequately explaining and providing supporting documentation for conclusions drawn.	\$0
2017-FW-0001-001-E	7/10/2017	We recommend that the General Deputy Assistant Secretary for Community Planning and Development, require field offices to upload referenced supporting documentation into CPD's system for findings and concerns developed during the monitoring review.	\$0



2017-FW-0001-001-F	7/10/2017	We recommend that the General Deputy Assistant Secretary for Community Planning and Development, update exhibits to require staff to document procedures performed, provide sufficient explanation to verify procedures performed and conclusions drawn, and reference appropriate supporting documentation.	\$0
2017-CH-1003-001-C	7/14/2017	Evaluate its administration of the program and take the appropriate actions to ensure that the program is managed effectively.	\$0
2017-CH-1003-002-E	7/14/2017	Deposit the Family Self-Sufficiency program escrow funds into an interest-bearing account in accordance with HUD's requirements.	\$0
2017-CH-1003-002-F	7/14/2017	Ensure that the program coordinator is trained on and familiar with HUD's regulations.	\$0
2017-CH-1003-002-G	7/14/2017	Implement quality control procedures to ensure that (1) documentation required by HUD is correctly completed and maintained, (2) escrow account disbursements are appropriate and fully supported, (3) escrow account deposits are correctly calculated and recorded, and (4) the contracts of participation contain information that reflects participants' current income and family rent amounts. The controls should include procedures for the review and approval of contract extensions and escrow account disbursements.	\$0
2017-CH-1003-002-H	7/14/2017	Evaluate its administration of the program to ensure it has the necessary capacity and resources to effectively manage the program.	\$0
2017-KC-0006-001-A	7/14/2017	Complete the rulemaking process for HUD's single-family note sales program.	\$0
2017-KC-0006-001-B	7/14/2017	Develop and implement formal procedures and guidance for the note sales program.	\$0
2017-AT-1007-001-A	7/17/2017	Provide adequate monitoring to the Land Bank to ensure that the subrecipient follows Federal regulations as required, including policies and procedures to help verify subrecipient compliance or address any deficiencies in need of correcting, such as annual audits, financial management systems, and file management.	\$0
2017-AT-1007-001-C	7/17/2017	Ensure that the Land Bank completes and clears all outstanding annual audits for fiscal years 2012 through 2016.	\$0

2017-AT-1007-001-D	7/17/2017	Ensure that the Land Bank develops and implements adequate financial and file management policies and procedures to ensure that files are auditable and financial records adequately identify the source and application of federally sponsored activities in accordance with Federal regulations.	\$0
2017-AT-1010-001-B	8/4/2017	Certify, along with the owners of the 103 units cited in the finding, that the applicable housing quality standards violations have been corrected.	\$0
2017-AT-1010-001-C	8/4/2017	Develop and implement adequate policies and procedures for conducting quality control inspections in accordance with HUD's requirements.	\$0
2017-AT-1010-002-B	8/4/2017	Complete a review of rental subsidy abatements for all current units for which a retroactive abatement was not conducted. The Authority should reimburse the program from non-Federal funds for any overpaid rental subsidy.	\$0
2017-AT-1010-002-C	8/4/2017	Develop and implement written procedures and a process for retroactively abating housing assistance payments.	\$0
2017-AT-1010-002-D	8/4/2017	Complete a rent reasonableness determination for all current units for which a determination was required but not completed. The Authority should reimburse the program from non-Federal funds for any overpaid rental subsidy.	\$0
2017-AT-1010-002-E	8/4/2017	Develop and implement written procedures to ensure that a rent reasonableness determination is performed before rent increases are approved.	\$0
2017-AT-1010-002-F	8/4/2017	Complete a review that owners of current assisted units are not debarred, suspended, or subject to a limited denial of participation.	\$0
2017-AT-1010-002-G	8/4/2017	Develop and implement written procedures for conducting a complete owner eligibility determination.	\$0
2017-AT-1010-002-H	8/4/2017	Provide adequate training to its staff to ensure compliance with HUD's requirements for program units.	\$0
2017-LA-1006-001-B	8/9/2017	Suspend funding to its code enforcement program until it can show that it has implemented controls, addressed its capacity issues, and understands and abides by HUD requirements.	\$0
2017-LA-1006-001-J	8/9/2017	Execute contractual agreements with each CDBG recipient department to ensure compliance with all Federal guidelines.	\$0

2017-LA-1006-001-K	8/9/2017	Develop and implement written policies and procedures for specific departments, update and implement CDBG-specific written policies and procedures, and provide formal training and technical assistance to the Development and Resource Management Department employees to ensure that they understand and follow CDBG requirements.	\$0
2017-LA-1006-001-L	8/9/2017	Develop and implement a monitoring program within the City's Development and Resource Management Department to ensure that it periodically monitors and provides guidance to its subrecipient(s) and City departments on how to administer CDBG funds.	\$0
2017-FW-1010-001-C	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to implement technical assistance and guidance received from HUD to ensure compliance with requirements.	\$0
2017-FW-1010-001-D	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to obtain technical assistance from HUD related to differentiating between subrecipients and contractors and ensuring that the correct procurement requirements are followed when obtaining a subrecipient or contractor.	\$0
2017-FW-1010-001-E	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to update its CDBG written agreements to include the specific language required.	\$0
2017-FW-1010-001-F	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to develop contracts to include all Federal requirements and to be signed by both the City and the contractors awarded bids with CDBG funding.	\$0

2017-FW-1010-001-G	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to amend and implement its conflict-of-interest policy and procedures to ensure that it complies with Federal conflict-of-interest requirements and includes elected and appointed positions.	\$0
2017-FW-1010-002-E	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to provide training for staff members to ensure that they know their roles and responsibilities with respect to CDBG program oversight and that documentation and other requirements are met.	\$0
2017-FW-1010-003-F	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to implement recommendations made from its internal and external auditors that will ensure compliance with applicable regulations related to cost reasonableness and eligibility and that costs are adequately supported.	\$0
2017-FW-1010-004-F	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development require the City of Albuquerque's Department of Family and Community Services to develop and implement written CDBG policies and procedures, which detail the requirements, including but not limited to (1) meeting Federal procurement requirements, (2) executing written agreements for all subrecipients and contractors that meet minimum requirements, (3) documenting all conflicts of interest, (4) complying with HUD environmental review requirements, (5) maintaining documentation to support that its CDBG-funded projects met one or more national objectives, (6) properly and accurately monitoring subrecipients for compliance with all requirements, and (7) consistently and accurately reporting activities in IDIS.	\$0

2017-FW-1010-004-G	8/16/2017	We recommend that the Director of HUD's Albuquerque Office of Community Planning and Development continue to classify the City of Albuquerque as a high risk grantee until such time as HUD has determined the City has implemented an effective program in compliance with all requirements.	\$0
2017-BO-1006-001-D	8/18/2017	Develop and implement procurement policies and procedures that comply with Federal, State, and local laws.	\$0
2017-BO-1006-001-E	8/18/2017	Develop and implement controls to ensure that contracts are in place when applicable.	\$0
2017-BO-1006-001-F	8/18/2017	Develop and enforce written conflict-of-interest requirements in compliance with Federal rules and regulations.	\$0
2017-BO-1006-001-G	8/18/2017	Develop and maintain a contract management system, including a contract register for all procurements.	\$0
2017-BO-1006-002-B	8/18/2017	Develop and implement written policies and procedures to ensure that each public housing unit has an annual inspection, which is appropriately documented in the tenant file.	\$0
2017-BO-1006-002-C	8/18/2017	Determine whether tenants were underpaid for utility allowances and if so, reimburse the tenants from non-Federal funds.	\$0
2017-BO-1006-003-C	8/18/2017	Develop and maintain property records and conduct an inventory in accordance with Federal regulations.	\$0
2017-AT-1011-001-A	8/21/2017	Provide adequate supporting documentation for the amount of Public Housing Capital Fund loan to verify the loan source. If another source of Federal funds is determined, repay the amount to the appropriate program from non-Federal funds.	\$0
2017-AT-1011-001-B	8/21/2017	Provide support showing the amount of predevelopment fees paid. If it is over the allowable amount, that portion should be repaid to the project-based voucher program from non-Federal funds.	\$0
2017-AT-1011-001-C	8/21/2017	Provide support showing the source and use of funds paid to the Terrace Lane, LP, and Southside Village, LP, after the RAD conversion or repay the project-based voucher program from non-Federal funds.	\$0
2017-AT-1011-001-D	8/21/2017	Develop and implement procedures to ensure that it maintains books and records that provide the source and uses of all Federal funds.	\$0
2017-AT-1011-001-E	8/21/2017	Ensure that the Authority completes all outstanding annual audits.	\$0
2017-AT-1011-001-G	8/21/2017	Establish, maintain, and follow a waiting list for each project individually.	\$0

2017-AT-1011-001-I	8/21/2017	Properly certify all tenants and reimburse any overages paid and associated administrative fees for tenants housed after January 1, 2017, to the project-based voucher program from non-Federal funds.	\$0
2017-AT-1011-001-K	8/21/2017	Develop and implement procedures for following project-based voucher requirements for tenant recertifications as project-based voucher tenants at Terrace Lane and Southside Village, and ensure they comply with the Housing Choice Voucher regulations.	\$0
2017-AT-1011-001-L	8/21/2017	Determine whether the households residing in the Authority's project-based voucher units, that bypassed others on the wait lists, received housing in accordance with the program's requirements and if not, consider a referral to HUD's Office of Fair Housing and Equal Opportunity.	\$0
2017-CF-0801-001-A	8/21/2017	Clarify whether assistance provided under its community development programs, such as HOPWA, are considered "Federal public benefits" and are, therefore, subject to PRWORA's noncitizen eligibility restrictions.	\$0
2017-CF-0801-001-B	8/21/2017	Consult with the Office of the Attorney General to establish whether HOPWA and other homeless assistance programs are a Federal public benefit that meets the definition of "providing assistance for the protection of life or safety" and are, therefore, exempt from PRWORA noncitizen eligibility restrictions.	\$0
2017-LA-1007-001-C	8/24/2017	Require the Authority to establish and implement controls and formal written policies and procedures to ensure that accurate tribal enrollment numbers are reported to the Formula Service Center and HUD for future grant years.	\$0
2017-LA-1007-002-B	8/24/2017	Implement controls to ensure that all future check request forms are complete for proper tracking in its accounting records and authorized approver verifies source documentation is attached prior to check issuance for future program expenses as required by its own policies and procedures.	\$0
2017-CH-1005-001-F	8/25/2017	Document the implementation of the quality control plan and the completed reviews of the tenant certification process.	\$0
2017-CH-1005-001-G	8/25/2017	Revise its occupancy standards to include policies and procedures to prevent underuse of the project's units.	\$0

2017-CH-1005-001-H	8/25/2017	Review and update the project's internal transfer waiting list to include the applicants' move-in dates, and the project's external waiting list to include notations showing the reasons why applicants were not admitted into the project's program and why applicants were bypassed.	\$0
2017-CH-1005-001-I	8/25/2017	Develop and implement adequate procedures and controls to ensure that the project complies with HUD's requirements and its own policies regarding the management of its waiting list.	\$0
2017-FW-1011-001-A	8/29/2017	We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to certify and provide supporting documentation that the identified deficiencies have been corrected for the 57 properties cited in this audit report.	\$0
2017-FW-1011-001-E	8/29/2017	We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to evaluate the structure of its exception reports to ensure that they do not omit existing hazards and other issues reported by inspectors.	\$0
2017-FW-1011-001-F	8/29/2017	We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to perform required background investigations before allowing individuals and vendors to work under the contract, and prevent those who have not had background checks from performing further work under the contract until it determines that they are suitable for the duties assigned.	\$0
2017-FW-1011-001-G	8/29/2017	We recommend that the Associate Deputy Assistant Secretary for Single Family Housing require BLM to sign its contracts with vendors.	\$0
2017-FW-1011-001-H	8/29/2017	We recommend that HUD's Associate Deputy Assistant Secretary for Single Family Housing assess BLM's performance under the area 1D contract at least quarterly to determine whether it has improved its performance. If its performance does not improve, coordinate with the Office of the Chief Procurement Officer to determine whether BLM was in default of its contract and take appropriate action.	\$0
2017-CH-1006-001-A	9/5/2017	Implement adequate procedures and controls to ensure that memberships are sold at or below the fair market value and HUD's secured interest in the memberships is appropriately valued.	\$0
2017-CH-1006-001-B	9/5/2017	Have a representative of HUD at the closing for membership sales to sign the HUD notes.	\$0

2017-CH-1006-001-C	9/5/2017	Develop and maintain a waiting list for rental units that meets the requirements of the resident home-ownership plan and considers the tenant profile.	\$0
2017-CH-1006-001-D	9/5/2017	Implement adequate procedures and controls to ensure that any rental units vacated by current households or units associated with memberships which were repurchased by the Cooperative and then remained vacant more than 6 months, are rented to very low-, low-, or moderate-income households selected from a waiting list for rental units that meets the requirements of the resident homeownership plan and considers the tenant profile.	\$0
2017-CH-1006-001-E	9/5/2017	For the two units for which the Cooperative acquired the memberships associated with the units from members and which had been vacant for more than 6 months, rent the units to households that meet the tenant income profile.	\$0
2017-CH-1006-001-F	9/5/2017	Provide sufficient documentation to support that HUD had received 50 percent of the proceeds from initial membership sales as of May 2017. If the Cooperative cannot do this, it should pay HUD half of the principal on the promissory notes payable to the Cooperative for all of the membership sales less the amount the Cooperative can support that it paid HUD for initial membership sales.	\$0
2017-CH-1006-001-G	9/5/2017	Implement adequate procedures and controls to ensure that HUD receives its full share of the proceeds from future initial membership sales.	\$0
2017-CH-1006-001-H	9/5/2017	Provide sufficient documentation to support that the Cooperative used its share of the proceeds from initial membership sales in accordance with the grant agreement. If the Cooperative cannot do this, it should transfer funds from its operating account, in an amount equal to half of the principal on the mortgages to the Cooperative for all membership sales less the amount the Cooperative can support that it used for eligible purposes, to a reserve account to be used in accordance with the grant agreement.	\$0
2017-CH-1006-001-I	9/5/2017	Implement adequate procedures and controls to ensure that its share of the proceeds from initial membership sales is used in accordance with the grant agreement.	\$0



2017-CH-1006-001-J	9/5/2017	Implement adequate procedures and controls to ensure that the Cooperative receives HUD approval before using the \$148,872 in proceeds from initial membership sales offset by undisbursed funds which was in the Cooperative's reserve for replacements account for the project.	\$0
2017-CH-1006-001-K	9/5/2017	Sign the amendment to the use agreement which would require the Cooperative to ensure that monthly housing expenses did not exceed 35 percent of the members' monthly adjusted gross income only at the time of sale. If the Cooperative does not sign the amendment, it should verify the current household income for all members to determine whether the members are paying more than 35 percent of their households' monthly adjusted gross income for monthly housing expenses. For any members that are paying more than 35 percent of their households' monthly adjusted gross income for monthly housing expenses, it should determine the amount the household overpaid and reimburse the household that amount. It should also implement adequate procedures and controls to ensure that members do not pay more than 35 percent of their households' monthly adjusted gross income for monthly housing expenses.	\$0
2017-CH-1006-001-L	9/5/2017	Implement adequate procedures and controls to ensure that it sells memberships to the same proportion of very low-, low-, and moderate-income households as stated in the resident income profile in paragraph 4.a. and required by paragraph 10.b. of the use agreement.	\$0
2017-CH-1006-001-M	9/5/2017	Require the member for whom it tried to transfer the membership associated with a unit in which the remaining member passed away, to move into the unit or continue to pursue the release of the member's membership rights to the Cooperative.	\$0
2017-CH-1006-001-N	9/5/2017	Require the members who did not maintain their unit at the project as their principal residence to move into the unit or continue to pursue the sale of their membership in the Cooperative.	\$0
2017-CH-1006-001-O	9/5/2017	Provide sufficient documentation to support that the single occupant of a unit was a member of the Cooperative. If the Cooperative cannot do this, it should determine who has the right to membership associated with the unit, transfer the membership to that person if appropriate, and require him or her to move into or sell the unit.	\$0

2017-CH-1006-001-P	9/5/2017	Implement adequate procedures and controls to ensure that members maintain their units at the project as their principal residence or sell their memberships.	\$0
2017-CH-1006-001-Q	9/5/2017	Rent the unit that was used to provide rent-free housing to former employees of the management agent to a very low-, low-, or moderate-income household selected from a waiting list for rental units that meets the requirements of the resident home-ownership plan and considers the tenant profile.	\$0
2017-CH-1006-001-R	9/5/2017	Implement adequate procedures and controls to ensure that the project's units are used for rental or cooperative housing unless otherwise approved by HUD.	\$0
2017-CH-1006-001-S	9/5/2017	Implement adequate procedures and controls to ensure that it submits the required reports to HUD to show continued compliance with the program.	\$0
2017-PH-0001-001-B	9/5/2017	Provide guidance to field office staff to clarify the statutory requirements in 42 U.S.C. 5305(a)(24) regarding a principal reduction and a downpayment for direct home-ownership assistance activities.	\$0
2017-PH-0001-001-C	9/5/2017	Develop and implement guidance to communicate appropriate ways for grantees to calculate household income.	\$0
2017-PH-0001-001-D	9/5/2017	Reemphasize to field offices the importance of using the correct monitoring guide to monitor direct home-ownership assistance activities.	\$0
2017-FW-1012-001-E	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to establish and implement procedures for identifying and resolving property ownership transfers by the HOME organizations and projects and to ensure ongoing compliance with program requirements by project owners.	\$0
2017-FW-1012-001-F	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to establish and implement procedures to ensure that project owners submit required project compliance reports and rents are provided annually to the project owners and that it maintains documentation showing compliance.	\$0

2017-FW-1012-001-G	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to establish and implement procedures for ensuring that it performs initial income eligibility determinations, has supervisory review of determinations, and maintains adequate supporting documentation.	\$0
2017-FW-1012-001-H	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to develop and implement adequate written procedures and management controls to ensure that it conducts property inspections and onsite monitoring as required, including but not limited to establishing protocols for collecting and maintaining adequate documentation.	\$0
2017-FW-1012-001-I	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to update the IDIS PR-47 HOME Vacant Units Report to include accurate and current data and continue this practice periodically.	\$0
2017-FW-1012-001-J	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to implement adequate procedures and controls to ensure the timely reporting of program income and that it appropriately spends program income.	\$0
2017-FW-1012-001-K	9/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the City to develop tools to improve record-keeping practices and maintain appropriate databases to track data related to property inspections, onsite monitoring, unit vacancies, HOME program participants, available units, tenant-based rental assistance units, and rents.	\$0
2017-KC-0007-001-B	9/12/2017	Follow up with the housing authorities in our sample, identified as noncompliant with flat rent requirements, to ensure that their rents are properly adjusted.	\$0
2017-LA-1008-001-B	9/13/2017	Update its procedures to ensure that any additional home-buyer assistance agreements contain recapture provisions that meet HUD recapture requirements relating to the sales price, closing costs, and net proceeds.	\$0
2017-LA-1008-001-C	9/13/2017	Train its staff to ensure that recapture amounts do not exceed net sales proceeds.	\$0

2017-LA-1008-002-B	9/13/2017	Identify any additional closing cost refunds for NSP3 properties using the general ledger, DRGR supporting documentation, and the property file and either repay the recipients from non-Federal funds or update its tracking spreadsheet.	\$0
2017-LA-1008-002-E	9/13/2017	Reclassify home-buyer assistance expenses and refunds from the City's NSP3 ARR program to its NSP3 Homebuyer Assistance Program in DRGR and the general ledger.	\$0
2017-LA-1008-002-F	9/13/2017	Consolidate and reconcile all NSP3 home-buyer assistance tracking spreadsheets and the general ledger with HUD's DRGR to ensure that all information is accurate and up to date.	\$0
2017-LA-1008-002-G	9/13/2017	Develop and implement written policies and procedures to periodically reconcile all NSP3 tracking spreadsheets to ensure that data remain accurate and up to date.	\$0
2017-LA-1008-002-H	9/13/2017	Provide training to all employees responsible for NSP3 to ensure that the City adequately determines repayment amounts and tracks and records NSP3 activities.	\$0
2017-LA-0004-001-B	9/14/2017	Develop and implement policies and procedures to ensure that the Office of Single Family Asset Management and Office of Lender Activities and Program Compliance communicate the results of their servicing reviews to each other.	\$0
2017-LA-0004-001-C	9/14/2017	Update and revise policies and procedures, including reinforcement of guidance (for example, mortgagee letters, notifications to servicers, or training) to ensure that servicers accurately report the status of delinquent loans to HUD.	\$0
2017-LA-0004-001-E	9/14/2017	Reinforce existing guidance (such as mortgagee letters, notifications to servicers, and training) to servicers to ensure that they engage in required loss mitigation.	\$0
2017-LA-0004-001-F	9/14/2017	Require that the servicers with significant and other deficiencies revise and update their policies and procedures, as necessary, to ensure that they comply with HUD requirements and guidance on loss mitigation evaluation.	\$0
2017-AT-1802-001-B	9/15/2017	Instruct the Office for the Socioeconomic and Community Development to submit a plan for how it will proceed with the fine arts center project. The plan should include a schedule that HUD can track to ensure the project's completion without proposing the use of additional HUD funds.	\$0

2017-NY-1010-001-C	9/15/2017	We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to provide training to its staff on applicable HUD and Federal requirements for eligibility, documentation of costs, and duplication of benefits reviews.	\$0
2017-LA-1801-001-C	9/20/2017	Develop and implement policies and procedures to identify prohibited restrictions on conveyance to ensure that it does not originate FHA loans with prohibited restrictive covenants.	\$0
2017-LA-1801-001-D	9/20/2017	Provide training to its employees regarding HUD's requirements related to prohibited restrictions on conveyance.	\$0
2017-LA-1801-001-E	9/20/2017	Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies, civil money penalties, or both against Venta, its principals, or both for incorrectly certifying to the eligibility for FHA mortgage insurance or that due diligence was exercised during the origination of FHA loans.	\$0
2017-BO-1007-001-E	9/21/2017	Reprocure any service contracts necessary and ensure that the contracts are properly awarded in accordance with HUD requirements.	\$0
2017-BO-1007-001-F	9/21/2017	Strengthen and implement controls and procedures over procurement, including monitoring consultants, to ensure that procurement activities meet HUD requirements.	\$0
2017-BO-1007-001-G	9/21/2017	Establish and implement an effective system to ensure that payments do not exceed approved contract values.	\$0
2017-BO-1007-001-H	9/21/2017	Establish and implement an effective system to maintain a complete and accurate contract register to ensure proper contract planning and administration.	\$0
2017-BO-1007-001-I	9/21/2017	Provide technical assistance to the Authority to ensure that responsible staff and board members receive necessary procurement training.	\$0
2017-KC-0008-001-A	9/21/2017	Develop and implement controls to ensure that policies and procedures for account executives are continually reviewed and updated to reflect changes in Ginnie Mae's operations.	\$0
2017-KC-0008-001-B	9/21/2017	Develop and implement controls to review issuers to determine the total impact of a large or multiple-issuer default, the maximize-size default Ginnie Mae can adequately execute, and an issuer's ability to adapt to changing market conditions.	\$0

2017-KC-0008-001-C	9/21/2017	Develop and implement controls to continually assess skills required to meet organizational goals to include a plan to prioritize resources to accommodate changing organizational needs.	\$0
2017-KC-0008-001-D	9/21/2017	Develop and implement training programs to ensure that employee skill levels are developed to meet changing organizational needs to include secondary market training.	\$0
2017-NY-1012-001-A	9/21/2017	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that it obtained adequate support for contractor invoices related to disaster funds it disbursed to its subrecipient under the program.	\$0
2017-NY-1012-001-B	9/21/2017	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that it has strengthened its invoice review process to ensure that costs are eligible and supported before disbursing disaster funds to its subrecipient under the program.	\$0
2017-LA-1802-001-C	9/22/2017	Develop and implement policies and procedures to identify prohibited restrictions on conveyance to ensure that it does not originate FHA loans with prohibited restrictive covenants.	\$0
2017-LA-1802-001-D	9/22/2017	Provide training to its employees regarding HUD's requirements related to prohibited restrictions on conveyance.	\$0
2017-LA-1802-001-E	9/22/2017	Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies, civil money penalties, or both against SecurityNational, its principals, or both for incorrectly certifying to the eligibility for FHA mortgage insurance or that due diligence was exercised during the origination of FHA loans.	\$0
2017-PH-0002-001-A	9/22/2017	Clarify that if a State receives a disaster recovery grant and chooses to certify that its procurement process is equivalent to Federal procurement standards, "equivalent" means that its procurement process fully aligns with, or meets the intent of, each of the Federal procurement standards at 2 CFR 200.318 through 200.326.	\$0

2017-PH-0002-001-B	9/22/2017	Improve its controls to ensure that appropriate staff adequately evaluates the proficiency of State grantee procurement processes for States that select the equivalency option. This includes ensuring that staff that specializes in procurement review the documentation to ensure that State processes fully align with, or meet the intent of, each of the Federal procurement standards at 2 CFR 200.318 through 200.326.	\$0
2017-PH-0002-001-C	9/22/2017	Clarify and improve its guidance for State grantees to explain what it means to have a procurement process that fully aligns with, or meets the intent of, each of the Federal procurement standards at 2 CFR 200.318 through 200.326.	\$0
2017-PH-0002-001-D	9/22/2017	Provide procurement training and technical assistance to State grantees to ensure that they understand the intent of each of the Federal procurement standards at 2 CFR 200.318 through 200.326.	\$0
2017-PH-1006-001-C	9/25/2017	Develop and implement controls to ensure that the project complies with the regulatory agreement and applicable HUD requirements.	\$0
2017-PH-1006-001-D	9/25/2017	Provide training and technical assistance to the owner and its management agent to ensure compliance with the terms of its regulatory agreement and applicable HUD requirements.	\$0
2017-PH-1006-002-A	9/25/2017	Submit a project owner's or management agent's certification for identity-of-interest agents, a management entity profile, a management plan, and other required documentation for review and approval.	\$0
2017-PH-1006-002-C	9/25/2017	Evaluate the owner's capability to effectively manage the project and consider whether independent professional management services are needed.	\$0
2017-PH-1006-002-D	9/25/2017	Pursue civil money penalties and administrative sanctions, as appropriate, against the owner and its parent company and their principals for their part in the violations cited in this report.	\$0
2017-KC-0009-001-A	9/26/2017	Develop and implement adequate written policies to ensure that cardholders obtain appropriate authorizations to support charges to their government travel cards and establish a process for submitting a written request to OCFO for a merchant code unblock.	\$0
2017-KC-0009-001-B	9/26/2017	Develop and implement written policies to ensure that program offices adequately follow up on identified questionable charges and inform OCFO of significant travel card violations when they are identified.	\$0

2017-KC-1003-001-E	9/26/2017	Require the Authority and Majestic Management to repay any excessive annual leave that Majestic Management paid to its employees from project funds when its contract terminated in 2017.	\$0
2017-KC-1003-002-C	9/26/2017	Require the Authority to review all other payments to the sampled vendors to confirm that the costs were reasonable and the goods and services were procured from eligible vendors or repay the projects from non-Federal funds.	\$0
2017-KC-1003-003-B	9/26/2017	Require the Authority to recompute the rents for the households noted above and as necessary for errors made by Majestic Management, reimburse tenants for overcharged rent from operating funds or rent credit, and enter into repayment agreements with tenants if they were undercharged based on nondisclosure of income.	\$0
2017-AT-1013-001-C	9/28/2017	Implement adequate policies and procedures to ensure that payments to subrecipients are issued in accordance with HUD's requirements.	\$0
2017-AT-1013-001-D	9/28/2017	Provide adequate training to staff associated with the administration of the ESG program to ensure compliance with HUD's requirements, including timely drawdowns.	\$0
2017-AT-1013-001-E	9/28/2017	Implement adequate policies and procedures for conducting complete and consistent monitoring of subrecipients' matching requirements, including confirming eligibility and existence of matching funds to ensure compliance with HUD's requirements.	\$0
2017-CH-1007-001-C	9/28/2017	Implement adequate procedures and controls to ensure that the Authority complies with HUD's requirements for program conflicts of interest, including but not limited to ensuring that (1) its staff does not complete inspections for units owned by entities substantially controlled by the Authority, (2) its staff is appropriately trained and familiar with HUD's requirements for units owned by entities it substantially controls, and (3) future contracts to perform housing quality standards inspections for program units owned by entities substantially controlled by the Authority are with a HUD-approved independent third party.	\$0
2017-CH-1007-002-F	9/28/2017	For the five household's residing in units that were not affordable, renegotiate the rent to the owners or require the households to move into units that are affordable.	\$0



2017-CH-1007-002-H	9/28/2017	Evaluate its quality control process to ensure that calculation, voucher size, payment standard, and utility allowance errors are identified and appropriately corrected.	\$0
2017-CH-1007-002-I	9/28/2017	Ensure that its staff is properly trained and familiar with HUD's and its own requirements regarding program housing assistance calculations, applying appropriate voucher sizes, and when to apply changes to households' payment standards and utility allowances.	\$0
2017-CH-1007-002-J	9/28/2017	Review all of the remaining program household files to determine whether appropriate voucher sizes were provided and payment standards and utility allowances were applied and updated appropriately. The Authority should conduct special recertifications for the households with vouchers that do not comply with HUD's requirements and the Authority's administrative plan, issue the appropriate voucher sizes, and apply updated payment standards and utility allowances as appropriate.	\$0
2017-CH-1007-002-K	9/28/2017	Restrict the Authority from administering other HUD-funded programs until it substantially improves its program administration to ensure compliance with applicable requirements based on the findings cited in this audit report, absent sufficient documentation provided by the Authority.	\$0
2017-CH-1008-001-F	9/28/2017	Implement adequate procedures and controls to ensure that it maintains sufficient documentation to support that matching contributions, program funds, and program income are accounted for and used in accordance with Federal regulations and it uses program funds for the projects in accordance with Federal regulations.	\$0
2017-CH-1008-001-G	9/28/2017	Provide technical assistance to Travelers Aid to ensure that its staff is adequately trained on how to account for and use matching contributions, program funds, and program income in accordance with Federal regulations.	\$0
2017-DP-0003-001-A	9/28/2017	Not released to public.	\$0
2017-DP-0003-001-C	9/28/2017	Not released to public.	\$0
2017-DP-0003-001-D	9/28/2017	Not released to public.	\$0
2017-DP-0003-001-E	9/28/2017	Not released to public.	\$0
2017-LA-1803-001-C	9/28/2017	Develop and implement policies and procedures to identify prohibited restrictions on conveyance to ensure that it does not originate FHA loans with prohibited restrictive covenants.	\$0

2017-LA-1803-001-D	9/28/2017	Provide training to its employees regarding HUD's requirements related to prohibited restrictions on conveyance.	\$0
2017-LA-1803-001-E	9/28/2017	Determine legal sufficiency and if legally sufficient, pursue civil and administrative remedies, civil money penalties, or both against RMS, its principals, or both for incorrectly certifying to the eligibility for FHA mortgage insurance or that due diligence was exercised during the origination of FHA loans.	\$0
2017-NY-1013-001-C	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to provide training to its staff related to HUD and Federal procurement requirements, including the requirements for using intergovernmental agreements and preparing independent cost estimates and cost analyses.	\$0
2017-NY-1013-001-F	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to improve its policies and procedures to ensure that capital funds, including replacement housing factor funds, are obligated and spent for eligible activities in a timely manner.	\$0
2017-NY-1013-001-I	9/28/2017	We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to improve its policies and procedures to ensure that its budget, financial reports, and accounting data are accurate and up to date.	\$0
2017-NY-1013-001-J	9/28/2017	We also recommend that the Director of HUD's Newark Office of Public Housing consider reducing future capital funds as a penalty for the Authority's obligating its 2009, 2010, and 2011 replacement housing factor funds after the deadline.	\$0
2017-PH-1007-001-A	9/28/2017	Certify, along with the owners of the 61 units cited in the finding, that the applicable housing quality standards violations have been corrected.	\$0
2017-KC-0010-001-A	9/29/2017	Update the terms in the purchase agreement to ensure that the agreements define "extenuating circumstance" in reference to foreclosure avoidance, establish how long stabilization outcomes can continue to be reported as planned, and establish financial or other penalties to hold purchasers accountable in instances of nonreporting and noncompliance.	\$0

2017-NY-0002-001-A	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs issue guidance reminding grantees of the requirement to properly report the addresses of assisted properties in IDIS and properly calculate and report program income from the disposition of these properties.	\$0
2017-NY-0002-001-B	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs develop a process to ensure that grantees properly report the addresses of assisted properties in IDIS and properly calculate and report program income from the disposition of these properties regularly. This process could include but is not limited to developing a process to extract data reported in IDIS on activities with the matrix codes related to real property, and training and instructing the Office of Community Planning and Development's field office staff to extract this data and manually check for address and program income data on grantees' activities, particularly activities that are completed but have properties that could still be subject to program income requirements.	\$0
2017-NY-0002-001-C	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Newark, NJ, field office to require Jersey City to provide documentation to show that a notice was provided to affected citizens as required or take action to advise affected citizens that they disposed of the property.	\$0
2017-NY-0002-001-F	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Philadelphia, PA, field office to require Luzerne County to reclassify program income already reported to the activity ID in IDIS that generated the income, ensuring that the \$798,273 in program income is properly accounted for.	\$0
2017-NY-0002-001-G	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Los Angeles, CA, field office to require the County of Los Angeles to reclassify program income to the activity ID in IDIS that generated the income, ensuring that the \$300,330 in program income is properly accounted for.	\$0

2017-NY-0002-001-H	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Milwaukee, WI, field office to document that no portion of the four State of Wisconsin's activities reviewed is currently subject to the change of use requirements or remind the State of Wisconsin that the portions of the activities related to the voluntary grant reductions are still subject to the change of use requirements.	\$0
2017-NY-0002-001-I	9/29/2017	We recommend that the Deputy Assistant Secretary for Grant Programs issue guidance to HUD staff and grantees to clarify the applicability of change of use requirements in cases where there is both a repayment from non-Federal funds and a voluntary grant reduction.	\$0
2017-PH-0003-001-A	9/29/2017	Direct the applicable lenders to provide evidence that the properties for the 1,383 FHA-insured loans not included in our sample had a safe and potable water source, or that the appraisers had not notified the lender of the water quality issue on their appraisals. If the lenders cannot provide this evidence, HUD should direct them to perform water testing and any necessary remediation to ensure that the properties have a safe and potable water source, or indemnify HUD against future loss.	\$0
2017-PH-0003-001-B	9/29/2017	Take appropriate administrative action against the lenders or appraisers for any cases in which it finds that they did not take appropriate steps to ensure that properties had a safe and potable water source.	\$0
2017-PH-0003-001-C	9/29/2017	Develop and implement additional guidance to advise lenders and appraisers when water testing is required for properties serviced by a public water system which has issued a public notice of water contamination.	\$0
2017-PH-0003-001-E	9/29/2017	Consider requiring water testing for all FHA-insured properties.	\$0
2017-SE-1002-001-A	9/29/2017	Review the Authority's non-Sound Families Initiative project-based voucher projects to determine whether it executed the agreement with the owners of new construction projects.	\$0
2017-SE-1002-001-B	9/29/2017	Assist the Authority in obtaining any training needs identified by the review in recommendation 1A.	\$0

2017-SE-1002-001-C	9/29/2017	Require the Authority to submit evidence and its board of directors to certify to the Director of the Seattle Office of Public Housing that it has complied with regulatory requirements for each step of the project-based voucher process for each new project-based voucher project until such time as the Director of the Seattle Office of Public Housing believes the Authority understands and is consistently complying with the requirements.	\$0
2017-CH-1009-001-I	9/30/2017	Determine the market value of the operating rights for the 10 licensed beds sold in April 2015. If the licensed beds were sold for less than market value, the owner should reimburse the project from nonproject funds for the difference between the market value and the \$150,000 sales price of the operating rights for the 10 licensed beds.	\$0
2017-CH-1009-001-K	9/30/2017	Work with the project's owner and Greystone for the owner to develop an action plan to bring the owner current on the project's mortgage, reserve for replacements, and taxes and insurance to prevent a claim to HUD on the mortgage.	\$0
2017-CH-1010-001-E	9/30/2017	Improve its procedures and controls to ensure that the County administers the program in accordance with Federal requirements.	\$0
2017-CH-1011-001-A	9/30/2017	Certify and provide supporting documentation showing that the identified deficiencies have been corrected for the 8 of 109 properties cited in this audit report.	\$0
2017-CH-1011-001-E	9/30/2017	Assess BLM's performance under the area 4P contract at least quarterly to determine whether it has improved its performance. If its performance does not improve, HUD in coordination with the Office of the Chief Procurement Officer should determine whether BLM has defaulted on its contract and take the appropriate actions.	\$0
2018-FO-0001-001-A	11/3/2017	Designate additional HUD personnel and establish an internal reporting structure to complete DATA Act implementation, while sustaining reliable DATA Act reporting for later periods.	\$0
2018-FO-0001-001-B	11/3/2017	Validate, certify, and submit all reportable FHA and Ginnie Mae data through the DATA Act broker and report the data on USASpending.gov, including files A through F.	\$0
2018-FO-0001-001-C	11/3/2017	Complete data quality and error resolution for HUD's loan programs to ensure inclusion in HUD's subsequent submissions.	\$0

2018-FO-0001-001-D	11/3/2017	Allocate the financial resources to ensure that reconciliations are performed in the consolidation of source system data to the DATA Act submission files.	\$0
2018-FO-0001-001-E	11/3/2017	Establish and implement internal control policies and procedures for consolidating and reconciling data from HUD, Ginnie Mae, and FHA source systems are documented and include a governance structure, including roles, responsibilities, and personnel completing DATA Act reporting procedures.	\$0
2018-FW-0801-001-A	11/6/2017	We recommend that the Deputy Assistant Secretary for Public Housing and Voucher Program follow departmental clearance procedures and issue clarification to public housing agencies to explain what is being certified to in the Application.	\$0
2018-FW-0801-001-B	11/6/2017	We recommend that the Deputy Assistant Secretary for Public Housing and Voucher Programs require public housing agencies to sign the certifications on form HUD-52723 or remove the certification.	\$0
2018-BO-1001-001-B	11/13/2017	Submit the operating lease for HUD review and complete the operating lease addendum in accordance with HUD requirements.	\$0
2018-FO-0002-002-A	11/14/2017	Require its mission support contractors to submit a capitalization report and other supporting documentation in a timely manner, which would allow Ginnie Mae to record fixed asset activities during the proper period.	\$0
2018-FO-0003-001-A	11/15/2017	Establish and implement an effective quality control process to prevent or detect model processing errors cited in our report and prevent other similar model processing errors in the future.	\$0
2018-FO-0003-001-B	11/15/2017	Reevaluate FHA's existing model documentation for single-family, HECM, and multifamily models to determine whether their current state is acceptable, so that it provides the intended users a thorough understanding of how the model works and also allows new users to assume responsibility for the model's use (operational procedures). Based on this review, FHA should make adjustments as needed to the model documentation. At a minimum, these adjustments should include appropriate actions taken to address model documentation deficiencies cited in our report.	\$0
2018-FO-0003-001-C	11/15/2017	Review FHA's existing model coding for single-family, HECM, and multifamily models and make necessary changes to make them consistent with industry's best practices in model coding. At a minimum, FHA should implement actions to address model coding deficiencies cited in our report.	\$0

2018-FO-0003-001-D	11/15/2017	Establish and implement policies and procedures for assessing and monitoring the reliability of the work performed by FHA's modeling contractors.	\$0
2018-FO-0003-001-E	11/15/2017	Revisit the model's ability to predict future performance of the single-family portfolio, based on our concerns expressed in this report regarding relationships of certain variables (such as loan-to-value ratio and FICO scores to prepayment) that are not consistent with our expectations. FHA should provide us an analysis to support its position if it believes that a model design change is not warranted.	\$0
2018-FO-0003-002-B	11/15/2017	Develop and implement policies, procedures, and controls to ensure that the obligation is recognized when the loan guarantee commitment or the direct loan obligation is made and the subsidy cost expense is recognized when the loan is endorsed for loan guarantees and when the loan is disbursed for direct loans.	\$0
2018-FO-0003-002-C	11/15/2017	Develop and implement a reconciliation process to ensure that the information in various systems is consistent for all accounting events.	\$0
2018-FO-0003-002-D	11/15/2017	Develop and implement (1) a methodology to estimate accrued liabilities for property contracts to account for expenses that had been incurred by contractors but not billed and (2) a process to ensure that an audit trail exists for identifying accruals in the general ledger.	\$0
2018-FO-0003-002-E	11/15/2017	Develop and implement policies and procedures to ensure that the reasonableness and appropriateness of the quarterly supplemental claims accrual estimation methodology is periodically reviewed.	\$0
2018-FO-0003-002-F	11/15/2017	Develop and implement policies, procedures, and controls to ensure that the reported current-year endorsements in HERMIT and SFHEDW agree with the current-year endorsements in CHUMS.	\$0
2018-FO-0003-002-G	11/15/2017	Strengthen existing internal control to ensure that amounts reported on the financial statements agree with the appropriate supporting documentation.	\$0
2018-FO-0003-002-I	11/15/2017	Develop and implement procedures and controls to ensure that management reviews and approves changes in the reestimate workbook before they are implemented and maintains documentation to support the rationale for making changes in the reestimate workbook.	\$0

2018-FO-0004-001-A	11/15/2017	Implement a repeatable and sustainable process to prepare timely and accurate quarterly financial statement notes, including third and fourth quarter notes within the OMB required timeframe.	\$0
2018-FO-0004-001-B	11/15/2017	Establish policies and procedures for recording the budget authority apportioned to HUD during a continuing resolution, including both the proprietary and budgetary transactions.	\$0
2018-FO-0004-001-C	11/15/2017	Ensure that the budget execution policies and procedures are properly delegated, assigned, and communicated to the personnel fulfilling these responsibilities.	\$0
2018-FO-0004-001-D	11/15/2017	Ensure that the budget execution procedures executed internally by OCFO Budget are consistent with those established by ARC.	\$0
2018-FO-0004-001-E	11/15/2017	Develop and implement policies and procedures to ensure that intragovernmental differences identified with U.S. Treasury's General Fund are resolved on a timely basis with corrective action plans.	\$0
2018-FO-0004-001-F	11/15/2017	Develop standard operating procedures for implementing accounting changes, including steps to assess the appropriate impact on each treasury account symbol.	\$0
2018-FO-0004-001-G	11/15/2017	Review all of Ginnie Mae's TAS's to determine the appropriate accounting treatment for anticipated collections, make the appropriate adjustments as determined necessary, apply this process going forward, and make restatements if necessary. The CFO should ensure that the accounting treatment follows the USSGL guidance through all phases of the anticipated collection (before collection and after collection).	\$0
2018-FO-0004-002-A	11/15/2017	Work with PIH to develop and implement a consistent and reasonable methodology for determining the PIH prepayment that (1) allows for timely recording of financial events, (2) complies with GAAP, and (3) provides an adequate audit trail until the cash management process is automated.	\$0
2018-FO-0004-002-B	11/15/2017	Develop and implement procedures to ensure that the methodology is reevaluated by PIH and OCFO annually and any changes do not compromise (1) the audit trial, (2) compliance with GAAP, or (3) the accuracy of the balance.	\$0



2018-FO-0004-002-F	11/15/2017	Work with OCFO to develop a consistent and reasonable methodology for determining the PIH prepayment, which (1) allows for timely recording of financial events, (2) complies with GAAP, and (3) provides an adequate audit trail until the cash management process is automated.	\$0
2018-FO-0004-002-H	11/15/2017	Remove the waiver concerning the completion and submission of the SF-425 by CPD's grantees and implement a process to collect SF-425 information electronically. This process should begin with initial (and ongoing) grant documentation containing specific requirements stating that the Federal Financial Report should be properly completed and required to be submitted quarterly, semiannually, or annually (depending on the grant type and applicable program requirements).	\$0
2018-FO-0004-002-I	11/15/2017	During the implementation process of the waiver removal and collection of SF-425 data, ensure that CPD verifies the accuracy of the accrual data collected from the grantees and provided to its contractor conducting the validation methodology and retain documentation showing that it has independently verified that the contractors resulting accrual estimation information is accurate.	\$0
2018-FO-0004-003-A	11/15/2017	Develop and implement a formal process to (1) track and age the suspense accounts by individual transaction detail, (2) perform regular monitoring of all suspense (clearing) accounts, and (3) promptly research transactions entered into the suspense accounts to ensure that they are posted to the appropriate TAS within 60 days.	\$0
2018-FO-0004-005-A	11/15/2017	Implement an information system or system application that can produce HUD's consolidated financial statement notes accurately and in a timely manner.	\$0
2018-FO-0004-006-A	11/15/2017	Establish and implement policies and procedures that require identification and performance of complementary controls and periodic evaluation of established complementary controls to ensure that they continue to address financial and operational risks and document, assign, and communicate user complementary controls roles and responsibilities.	\$0
2018-FO-0004-007-A	11/15/2017	Establish and approve funds control matrices for S&E transactions and ensure traceability to the program funds, adopting the policies for budget execution, obligation, and expenditure of funds.	\$0

2018-FO-0004-007-B	11/15/2017	Ensure that each program office maintains current reporting elements in its funds control documentation, including the appropriation fund, CAM1, and BOC, to provide traceability to the Oracle financial system and the transaction source.	\$0
2018-FO-0004-007-C	11/15/2017	Establish records maintenance policies and procedures to ensure the accurate recording of IPAC transaction details, including summary amount, detail amount, unit amount, and unit price.	\$0
2018-FO-0004-007-D	11/15/2017	Monitor the review and verification processes to ensure that each IPAC transaction is accurately posted to the appropriate fund (TAS) in the Oracle financial system in a timely manner.	\$0
2018-FO-0004-007-E	11/15/2017	Ensure that originating base IAAs and modifications are maintained in HUD's procurement system of record, PRISM, including manual documentation and records from HIAMS.	\$0
2018-FO-0004-007-F	11/15/2017	Develop, document, and implement policies and procedures for initiating, recording, and approving IAAs and subsequent modifications.	\$0
2018-FO-0004-007-G	11/15/2017	Monitor the records management procedures of OCPO field offices for administering consistency among contracting officers processing IAAs and corresponding modifications.	\$0
2018-FO-0004-008-A	11/15/2017	Improve controls to ensure that the OOR process is successful. This includes but is not limited to the following: (1) providing clarity on what constitutes a reasonable justification for retaining obligations marked for review during the OOR and (2) ensuring that a reasonable amount of time is provided for program offices to adequately complete the markup review phase of the OOR.	\$0
2018-FO-0004-010-B	11/15/2017	Update policies and procedures to require evidence supporting component and program office assurance statements to ensure submissions' completeness and accuracy, including but not limited to (1) outstanding material weaknesses, (2) remediation plans, and (3) overall scope of assurance statements.	\$0
2018-FO-0004-011-A	11/15/2017	For all 32 debts not under repayment agreement, (1) send demand letters for any debts for which a demand letter has not been sent and (2) aggressively work with the PHAs to determine appropriate repayment agreement terms.	\$0
2018-FO-0004-011-B	11/15/2017	Establish procedures to ensure that the debt file is sent to the OCFO DCCO for claim establishment if initial collection attempts prove unsuccessful.	\$0

2018-FO-0004-011-C	11/15/2017	Establish procedures to routinely send all debts (delinquent or not) to OCFO for evaluation as required by the debt collection handbook.	\$0
2018-FO-0004-011-D	11/15/2017	Finalize the repayment agreement procedures and implement training to ensure that all of PIH is aware of the procedures. The repayment agreement procedures should ensure that PIH follows HUD's debt collection handbook.	\$0
2018-FO-0004-011-E	11/15/2017	Work with PIH to determine which debts should be transferred to the Departments of Treasury or Justice and which debts should be written off. The Deputy CFO should ensure that proper documentation is maintained to support a decision for writeoff.	\$0
2018-FO-0004-011-F	11/15/2017	Establish controls to ensure that program offices send all outstanding debts to the Fort Worth Accounting Center for appropriate recording and management in a timely manner and in accordance with the debt collection handbook.	\$0
2018-BO-1002-001-B	11/16/2017	Develop and implement internal control procedures to ensure that housing assistance funds appropriated for 1 calendar year are not used to make retroactive housing assistance payments for prior years.	\$0
2018-BO-1002-001-D	11/16/2017	Develop and implement internal control procedures to ensure that housing assistance payments resulting from errors of Authority officials are covered by the Authority's administrative fees.	\$0
2018-BO-1002-001-E	11/16/2017	Develop and implement internal control procedures to ensure that housing assistance payments are not made to owners without a properly executed lease and housing assistance payments contract.	\$0
2018-BO-1002-001-F	11/16/2017	Develop and implement internal controls to ensure that housing assistance payments discontinue once a program participant is absorbed into another public housing agency's program or leaves the program.	\$0
2018-BO-1002-001-G	11/16/2017	Provide support showing that the repayment of housing assistance overpayments found by the Authority were received.	\$0
2018-DP-0001-001-A	12/15/2017	Not released to public.	\$0
2018-DP-0001-001-B	12/15/2017	Not released to public.	\$0
2018-DP-0001-001-C	12/15/2017	Not released to public.	\$0
2018-DP-0001-001-D	12/15/2017	Not released to public.	\$0
2018-DP-0001-001-E	12/15/2017	Not released to public.	\$0
2018-DP-0001-001-F	12/15/2017	Not released to public.	\$0
2018-DP-0001-001-G	12/15/2017	Not released to public.	\$0

2018-AT-1001-001-B	12/21/2017	Update its records retention policy to meet HUD's records retention requirements and notify its NSP subrecipients of the documentation retention requirements for the NSP grants.	\$0
2018-AT-1001-001-C	12/21/2017	Develop a retention strategy for its subrecipients to ensure that documentation is readily available for review.	\$0
2018-CH-0001-001-A	12/22/2017	Conduct onsite management reviews of the projects to supplement the onsite use restriction agreement compliance monitoring reviews to ensure that the projects are operated in accordance with HUD's requirements.	\$0
2018-CH-0001-001-B	12/22/2017	Work with the Office of Multifamily Asset Management and Portfolio Oversight to develop and issue guidance on requirements in the grant and use agreements that would benefit the grantees' board members and staff of the projects' management agents.	\$0
2018-AT-1002-001-B	12/29/2017	Reconcile the data included in its CAPER with the data in its financial management system and correct any inaccurate information reported to HUD.	\$0
2018-AT-1002-001-C	12/29/2017	Develop and implement policies and procedures to ensure that its required matching contributions are properly supported.	\$0
2018-AT-1002-001-D	12/29/2017	Develop and implement policies and procedures to ensure that it reports data through its CAPERs using data from its own financial management system instead of data from HUD's information system.	\$0
2018-AT-1802-001-A	12/29/2017	Track and ensure that Volunteers returns to the Treasury any funds recovered through the ongoing litigation pertaining to the Yabucoa housing project.	\$0
2017-FW-1004-001-B	4/6/2017	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to support the cost reasonableness or repay its program from non-Federal funds \$362,319 paid to its consultant contractor without an independent cost estimate.	\$0
2017-FW-1005-001-C	4/25/2017	Support that it properly used the funds collected or repay its program \$23,463 from non-Federal funds.	\$0

2017-FW-1012-001-A	9/6/2017	<p>We recommend that the Director of HUD’s New Orleans Office of Community Planning and Development require the City to develop and implement a HUD-approved written plan and procedures and take actions that will correct and prevent the deficiencies noted in the finding, improve program administration effectiveness, strengthen the control environment, ensure compliance with HUD regulations and its own policies and procedures, and ensure that it has the continuing capacity to carry out its HOME program activities as required. Implementing this recommendation should ensure that the \$9,339,983 in HOME funding available to the City is better used.</p>	\$0
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**List of Open Recommendations to Present**

<b>Recommendation Number</b>	<b>Report Date</b>	<b>Recommendation Text</b>	<b>Balance Due</b>
2018-PH-1003-001-A	3/30/2018	Provide documentation to support \$280,561 (housing assistance and utility allowance payments totaling \$237,809 for families that did not meet eligibility requirements and \$42,752 in administrative fees) or reimburse its program from non-Federal funds for any amounts it cannot support.	\$280,561
2018-PH-1003-001-B	3/30/2018	Reimburse its program \$17,101 from non-Federal funds for the overpayment of housing assistance and utility allowances to 14 families.	\$17,101
2018-PH-1003-001-C	3/30/2018	Reimburse five households \$984 from program funds for the underpayment of housing assistance and utility reimbursements due to incorrect calculations.	\$984
2018-PH-1003-001-D	3/30/2018	Develop and implement procedures and controls to ensure that housing assistance and utility allowance payments are correctly calculated, including the use of the Enterprise Income Verification system to verify household income, and that they are adequately supported.	\$0
2018-PH-1003-001-E	3/30/2018	Correct the errors in the files identified in this report.	\$0
2018-PH-1003-001-F	3/30/2018	Develop and implement procedures and controls to ensure that required eligibility documentation is obtained and maintained to support households' selection from its waiting list and admission to and continued assistance on the program.	\$0
2018-PH-1003-001-G	3/30/2018	Develop and implement controls to ensure that employees comply with its computer, internet, and email use policy and use only official business email accounts to transmit confidential information.	\$0
2018-PH-1003-001-H	3/30/2018	Develop and implement controls to ensure that its Section 8 coordinator is adequately trained and supervised to ensure that the program operates in accordance with requirements.	\$0
2018-PH-1003-001-I	3/30/2018	Follow its administrative plan to ensure that program requirements are met.	\$0
2018-PH-1003-001-K	3/30/2018	Provide technical assistance to the Authority to ensure that it properly administers its program and that program regulations are met.	\$0
2018-PH-1003-001-L	3/30/2018	Evaluate the Authority's email system and its computer, internet, and email use policy to determine whether they provide sufficient safeguards for transmitting and handling confidential information.	\$0

2018-PH-1003-002-A	3/30/2018	Reimburse its program \$119,023 from non-Federal funds for the ineligible housing assistance payments it made due to the conflict-of-interest situation identified by the audit and any additional ineligible housing assistance payments it made outside our review period.	\$119,023
2018-PH-1003-002-B	3/30/2018	Develop and implement controls to prevent and detect conflict-of-interest situations.	\$0
2018-PH-1003-002-C	3/30/2018	Evaluate the apparent conflict-of-interest situation in this report and pursue administrative sanctions if warranted.	\$0
2018-LA-1003-001-A	3/29/2018	Provide documentation to support the \$811,325 in code enforcement costs (activities 591, 619, and 645), including meeting code enforcement and salary and benefit requirements,4 or repay the program from non-Federal funds.	\$811,325
2018-LA-1003-001-B	3/29/2018	Develop and implement a targeted code enforcement strategy that specifies deteriorating or deteriorated areas where code enforcement would be expected to arrest decline. The strategy should include a description of public or private improvements, rehabilitation, or services that would help facilitate code enforcement and also include performance metrics to track progress.	\$0
2018-LA-1003-001-C	3/29/2018	Develop and implement policies and procedures to ensure that code enforcement salaries and benefits are charged and documented in accordance with program requirements.	\$0
2018-LA-1003-002-A	3/29/2018	Provide documentation to support \$285,496 in graffiti abatement expenditures or repay the program from non-Federal funds (appendix D).	\$285,496
2018-LA-1003-002-B	3/29/2018	Develop and implement procedures and controls to ensure that graffiti abatement expenditures, including salaries and benefits, are accurately charged to CDBG grants and properly supported.	\$0
2018-KC-0001-001-A	3/26/2018	Develop a method for using the Do Not Pay portal during the underwriting process to identify delinquent child support and delinquent Federal debt to prevent future FHA loans to ineligible borrowers to put \$1,905,340,944 to better use.	\$1,905,340,944
2018-KC-0001-001-B	3/26/2018	Revise the single-family handbook to comply with regulations that prevent loans to borrowers with delinquent child support subject to Federal offset.	\$0
2018-KC-0001-001-C	3/26/2018	Schedule the timely renewal of data-sharing agreements to prevent data loss in CAIVRS or discontinue use of the system if implementation of 1A makes CAIVRS unnecessary.	\$0

2018-CF-1801-001-B	3/23/2018	Enforce the indemnification agreement in the attached settlement agreement to prevent an estimated \$95,769 loss to HUD. This represents an amount due HUD from MetLife for indemnifying and holding HUD harmless for any and all losses HUD incurs or has incurred in connection with FHA loan number 137-4740973.	\$95,769
2018-CF-1801-001-C	3/23/2018	Acknowledge that the attached settlement agreement for \$1,500 represents an amount due HUD from the borrower's son.	\$100
2018-KC-0802-001-A	3/22/2018	Strengthen current written policies on occupancy requirements for subsidized multifamily housing programs to ensure that prospective tenants do not improperly bypass waiting lists.	\$0
2018-DP-0003-001-A	3/13/2018	Not released to public.	\$0
2018-DP-0003-001-B	3/13/2018	Not released to public.	\$0
2018-DP-0003-001-C	3/13/2018	Not released to public.	\$0
2018-DP-0003-002-A	3/13/2018	Not released to public.	\$0
2018-DP-0003-002-B	3/13/2018	Not released to public.	\$0
2018-DP-0003-003-A	3/13/2018	Not released to public.	\$0
2018-DP-0003-004-A	3/13/2018	Not released to public.	\$0
2018-DP-0003-004-B	3/13/2018	Not released to public.	\$0
2018-DP-0003-005-A	3/13/2018	Not released to public.	\$0
2018-DP-0003-005-B	3/13/2018	Not released to public.	\$0
2018-DP-0003-005-C	3/13/2018	Not released to public.	\$0
2018-DP-0003-005-D	3/13/2018	Not released to public.	\$0
2018-DP-0003-006-A	3/13/2018	Not released to public.	\$0
2018-DP-0003-006-B	3/13/2018	Not released to public.	\$0
2018-DP-0003-006-C	3/13/2018	Not released to public.	\$0
2018-DP-0003-006-D	3/13/2018	Not released to public.	\$0
2018-DP-0003-006-E	3/13/2018	Not released to public.	\$0
2018-DP-0003-006-F	3/13/2018	Not released to public.	\$0
2018-KC-1001-001-A	3/5/2018	Repay HUD for improperly filed partial claims and incentive fees totaling \$1,053,688.	\$1,053,688
2018-KC-1001-001-B	3/5/2018	Work with HUD to ensure the release of the liens on the 66 properties with improper partial claims.	\$0



2018-KC-1001-001-C	3/5/2018	Perform an internal review of all FHA-HAMP partial claims that were combined with loan modifications to determine their eligibility and report the results to HUD for repayment of improperly filed partial claims.	\$0
2018-LA-1002-001-A	2/23/2018	Support the unsupported amount of match for its subgrantee or repay HUD \$54,473 from non-Federal funds (appendix D).	\$54,473
2018-LA-1002-001-B	2/23/2018	Implement written procedures to include the confirmation of match funds as part of its annual monitoring reviews of each subgrantee.	\$0
2018-LA-1002-001-C	2/23/2018	Develop and implement a written plan for its subgrantees to provide and submit supporting documentation for match funds at the end of each grant term.	\$0
2018-LA-1002-002-A	2/23/2018	Support sampled retroactive payroll costs totaling \$12,109, which correspond to the actual time attributed to grants CA0689L9D011502, CA0880L9D011501, CA0881L9D011501, and CA0945L9D011506, or reimburse HUD from non-Federal funds.	\$12,109
2018-LA-1002-002-B	2/23/2018	Identify retroactive payroll for remaining grants (CA1162L9D011504, CA1024L9D011501, CA0694L9D011508, and CA0693L9D011508) and provide adequate documentation to support the cost or repay HUD from non-Federal funds.	\$0
2018-LA-1002-002-C	2/23/2018	Develop and implement additional procedures and controls to ensure that payroll costs charged to the grant reconcile to actual hours worked on the grants.	\$0
2018-PH-1002-001-A	2/16/2018	Certify, along with the owners of the 63 units cited in this finding, that the applicable housing quality standards violations have been corrected.	\$0
2018-PH-1002-001-B	2/16/2018	Reimburse its program \$29,226 from non-Federal funds (\$27,737 for housing assistance payments and \$1,489 in associated administrative fees) for the 22 units that materially failed to meet HUD's housing quality standards.	\$29,226
2018-PH-1002-001-C	2/16/2018	Develop and implement procedures and controls to ensure that program units meet housing quality standards and inspectors are adequately trained to perform inspections, thereby ensuring that an estimated \$1,241,550 in program funds is spent for units that are decent, safe and sanitary.	\$1,241,550
2018-PH-1002-001-D	2/16/2018	Reimburse its program \$3,822 from non-Federal funds for housing assistance payments that should have been abated.	\$3,822
2018-PH-1002-001-E	2/16/2018	Reimburse five owners \$267 for the excess housing assistance payments it abated.	\$267

2018-PH-1002-001-F	2/16/2018	Develop and implement policies and procedures to ensure that extensions granted to owners to make repairs after failed inspections comply with HUD regulations.	\$0
2018-PH-1002-001-G	2/16/2018	Develop and implement controls to ensure that abatements are properly calculated and procedures in its administrative plan are followed.	\$0
2018-PH-1002-001-H	2/16/2018	Train its staff on the proper abatement of housing assistance payments.	\$0
2018-DP-0002-001-A	2/13/2018	Not released to public.	\$0
2018-DP-0002-001-B	2/13/2018	Not released to public.	\$0
2018-DP-0002-001-C	2/13/2018	Not released to public.	\$0
2018-DP-0002-002-A	2/13/2018	Not released to public.	\$0
2018-DP-0002-002-B	2/13/2018	Not released to public.	\$0
2018-DP-0002-002-C	2/13/2018	Not released to public.	\$0
2018-DP-0002-002-D	2/13/2018	Not released to public.	\$0
2018-DP-0002-002-E	2/13/2018	Not released to public.	\$0
2018-DP-0002-002-F	2/13/2018	Not released to public.	\$0
2018-PH-1001-001-A	2/12/2018	Conduct criminal record background checks in accordance with its policies and procedures to ensure that adult members of households for whom the Authority made housing assistance payments totaling \$4,920,685 were eligible to participate in the program or repay its program from non-Federal funds for any amount that it cannot support. If the participants are deemed ineligible, the Authority should follow applicable regulations to terminate or modify assistance.	\$4,920,685
2018-PH-1001-001-B	2/12/2018	Develop and implement controls to ensure that criminal records checks are conducted, according to policy, at application and when family composition changes.	\$0
2018-PH-1001-001-C	2/12/2018	Repay its program \$19,520 from non-Federal funds for the ineligible housing assistance payments made.	\$19,520
2018-PH-1001-001-D	2/12/2018	Correct the errors in the files of the noncitizen families identified by the audit.	\$0
2018-PH-1001-001-E	2/12/2018	Develop and implement controls to ensure that it follows policies and procedures found in its administrative plan for verification of citizenship or eligible noncitizen status.	\$0
2018-PH-1001-001-F	2/12/2018	Develop and implement controls to ensure that assistance is properly prorated for eligible family members of noncitizen students.	\$0

2018-PH-1001-001-G	2/12/2018	Review the citizenship documentation for all adult household members residing in assisted housing and verify correct entry to applicable HUD systems.	\$0
2018-PH-1001-001-H	2/12/2018	Correct the waiting list errors identified by the audit.	\$0
2018-PH-1001-001-I	2/12/2018	Develop and implement controls to ensure that it follows policies and procedures to award and verify preference points for program applicants as required by its administrative plan.	\$0
2018-PH-1001-001-J	2/12/2018	Train staff on the requirements for which it will develop and implement controls as a result of the recommendations made in this audit report.	\$0
2018-PH-1001-001-K	2/12/2018	Refer the Authority to the Office of Fair Housing and Equal Opportunity for a review of the Authority's waiting list to ensure that all areas comply with HUD requirements.	\$0
2018-NY-1003-001-A	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$1,294,062 paid to the Long Branch Housing Authority was for eligible, reasonable, necessary, and allocable costs or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable.	\$1,294,062
2018-NY-1003-001-B	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to update its policies and procedures to ensure that any additional payments made under interagency agreements for technical, administrative, maintenance, and redevelopment services are adequately supported prior to making payment and that these services are provided in accordance with applicable requirements.	\$0
2018-NY-1003-001-C	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$326,096 paid for goods and services was reasonable or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable.	\$326,096
2018-NY-1003-001-D	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that it had valid contracts in place before disbursing \$125,589 to three vendors or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support.	\$125,589

2018-NY-1003-001-E	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to update its procurement policies and procedures to ensure compliance with HUD and Federal procurement requirements.	\$0
2018-NY-1003-001-F	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to support \$100,496 in 2015 Capital Fund grant obligations that have already been disbursed or reimburse HUD from non-Federal funds for any amount it cannot support.	\$100,496
2018-NY-1003-001-G	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to support \$18,913 in 2015 Capital Fund grant obligations that have not yet been disbursed or request that HUD recapture the funds in accordance with regulations at 24 CFR 905.306.	\$18,913
2018-NY-1003-001-H	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to improve its policies and procedures to ensure that capital funds are obligated in a timely manner and adequately supported.	\$0
2018-NY-1003-001-I	2/8/2018	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to reimburse its Operating Fund from non-Federal funds for the \$75,722 settlement payment made to the State of New Jersey.	\$75,722
2018-FW-1002-001-A	1/31/2018	We recommend that the Southwest Region Director of Multifamily Housing require Villa Main Apartments owner to repay HUD \$534,741 for 39 subsidized units with ineligible "ghost" tenants.	\$534,741
2018-FW-1002-001-B	1/31/2018	We recommend that the Southwest Region Director of Multifamily Housing require Villa Main Apartments owner to provide support that the subsidized 43 units without annual physical inspections, without required EIV reports, or with missing files were eligible or repay HUD \$1,095,364 for those subsidies.	\$1,095,364
2018-FW-1002-001-C	1/31/2018	We recommend that the Southwest Region Director of Multifamily Housing require Villa Main Apartments owner to implement appropriate controls to ensure tenants are eligible, housing assistance subsidies are accurate, and that units are inspected as required.	\$0
2018-FW-1002-001-D	1/31/2018	We further recommend that the Southwest Region Director of Multifamily Housing verify that the owner is providing oversight to its onsite staff and its recently implemented quality control program is working as designed and in accordance with HUD requirements.	\$0

2018-FW-1002-001-E	1/31/2018	We further recommend that the Southwest Region Director of Multifamily Housing ensure that the project-based contract administrator's review process includes steps to obtain reasonable assurance that tenants being reported as subsidized at Villa Main qualify for the program and live in the subsidized units.	\$0
2018-FW-1002-001-F	1/31/2018	We also recommend that the Director of the HUD Departmental Enforcement Center consider whether administrative action against the appropriate owner(s) is warranted.	\$0
2018-FW-1001-001-A	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to develop and implement a HUD-approved written plan and procedures and take actions that will correct and prevent the deficiencies noted in the finding, improve program administration effectiveness, strengthen the control environment, ensure compliance with HUD regulations and its own policies and procedures, and ensure that it has the continuing capacity to carry out its HOME program activities as required. Implementing this recommendation should ensure that the \$216,663 in HOME funding allocated for the Parish's property rehabilitation program is better used.	\$216,663
2018-FW-1001-001-B	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to Repay its program from non-Federal funds for \$9,849 in payments made to contractors for duplicate payments and overpayments.	\$9,849
2018-FW-1001-001-C	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to support or repay its program from non-Federal funds \$1,020,121 for payments made (1) for work that the contractor(s) did not perform and excessive material costs; (2) that lacked adequate supporting documentation for change orders, independent cost estimates, and invoice documentation; or (3) for the 10 HOME-funded rehabilitated homes not brought up to code.	\$1,020,121

2018-FW-1001-001-D	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to establish and implement desk and onsite monitoring policies and procedures to ensure that documentation is maintained to support that (1) adequate supporting documentation for payments is filed, tracked, and maintained; (2) the necessity for all change orders is verified and reasonableness of the costs is assessed; (3) cost estimates are completed before the bidding process; (4) work is completed before pay requests are approved and payments are made to the contractor; and (5) contractors are properly monitored throughout the rehabilitation process, including progress and final inspections.	\$0
2018-FW-1001-001-E	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to correct the property deficiencies identified during the onsite inspections related to the 20 contracts as applicable.	\$0
2018-FW-1001-001-F	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to inspect the remaining 33 homes for compliance with the contract specifications and HUD requirements and correct deficiencies as applicable.	\$0
2018-FW-1001-001-G	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to establish and implement complaint policies and procedures and ensure that its staff is aware of the procedures to ensure that participant complaints are properly handled in a timely manner.	\$0
2018-FW-1001-001-H	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to review and adjust staffing levels as needed to ensure adequate coverage.	\$0
2018-FW-1001-001-I	1/29/2018	We recommend that the Director of HUD's New Orleans Office of Community Planning and Development require the Parish to provide training to staff members to ensure that they are aware of policies and procedures and their responsibilities related to expenditures, monitoring, and addressing participant complaints.	\$0

2018-NY-1002-001-A	1/19/2018	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require the Authority to obtain retroactive approval from HUD for the \$815,398 in outstanding unauthorized loans made to its nonprofit entity or reimburse its Public Housing Operating Fund from non-Federal funds for any amount for which it does not obtain approval. If approval is obtained, HUD should also require the Authority to execute a loan agreement with the nonprofit entity and properly record the loans in its books and records.	\$815,398
2018-NY-1002-001-B	1/19/2018	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require the Authority to provide documentation to show that \$108,061 in property disposition proceeds was used for the activities outlined in its HUD-approved disposition application and modifications or reimburse its Operating Fund from non-Federal funds for any amount not supported.	\$108,061
2018-NY-1002-001-C	1/19/2018	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require the Authority to obtain retroactive approval from HUD for the \$61,545 in property disposition proceeds used for Rental Assistance Demonstration conversion costs or reimburse its Operating Fund from non-Federal funds for any amount for which it does not obtain approval.	\$61,545
2018-NY-1002-001-D	1/19/2018	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require the Authority to reimburse its Operating Fund from non-Federal funds for \$11,173 spent on ineligible activities funded by \$369 in property disposition proceeds and \$10,804 in tenant participation funds.	\$11,173
2018-NY-1002-001-E	1/19/2018	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require the Authority to strengthen its controls to ensure that \$1,074,979 in remaining property disposition proceeds and any outstanding loans and other funds to be repaid will be put to better use as intended to benefit the Authority’s residents. These controls include controls to ensure that proceeds are used in accordance with the HUD-approved disposition application, adequate supporting documentation is maintained, and the source and use of funds is properly recorded in the Authority’s books and records and reported to HUD.	\$1,074,979

2018-CF-0801-001-A	1/5/2018	Implement procedures to ensure that deficiencies identified during the REAC inspections have been corrected and meet industry standards.	\$0
2018-CF-0801-001-B	1/5/2018	Ensure that timely physical condition inspections of all Section 232 program facilities are performed. (This expands on the Office of Evaluation's third recommendation in report number 2017-OE-0011.)	\$0
2018-CF-0801-001-C	1/5/2018	Reimplement the REAC physical condition inspections for the SNFs that were exempted from routine physical inspections by 24 CFR 200.855.	\$0
2018-CF-0801-001-D	1/5/2018	Develop and implement an inspection process for the Section 232 program that better reflects those properties' physical conditions and how those properties differ from other properties REAC inspects (for example, multifamily properties).	\$0
2018-CF-0801-001-E	1/5/2018	Ensure that all areas of the properties are inspected, including the roofs and all buildings located on the property that is insured by HUD.	\$0

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\$1,921,175,415