

**GAO-OIG Report for Budget Submission
GAO Recommendations as of 09/30/2025**

GAO Report Number	Rec Number	Report Date	Report Title	Status	GAO Recommendation Text	Estimated Completion Date	Will Implement	Will Not Implement Reason
GAO-25-107392SU	4	9/11/2025	Future of Cybersecurity: Federal Actions Needed to Prepare for Quantum Computing Threat	In Process	The Secretary of Housing and Urban Development should develop plans that identify where PQC should be tested in agency networks and carry out those tests. (Recommendation 32)	TBD	Y	
GAO-25-107392SU	3	9/11/2025	Future of Cybersecurity: Federal Actions Needed to Prepare for Quantum Computing Threat	In Process	The Secretary of Housing and Urban Development should (1) establish and implement a process for assessing the funding needed for PQC migration and (2) use the process to address the funding assessment weaknesses identified in this report (Recommendation 31)	TBD	Y	

GAO-25-107392SU	2	9/11/2025	Future of Cybersecurity: Federal Actions Needed to Prepare for Quantum Computing Threat	In Process	The Secretary of Housing and Urban Development should (1) establish and implement a process for maintaining inventories of vulnerable cryptography and (2) use the process to address the inventory weaknesses identified in this report (Recommendation 30)	TBD	Y	
GAO-25-107392SU	1	9/11/2025	Future of Cybersecurity: Federal Actions Needed to Prepare for Quantum Computing Threat	In Process	The Secretary of Housing and Urban Development should develop and implement plans needed to fill gaps in cryptography expertise. (Recommendation 29)	TBD	Y	

GAO-25-107196	1	7/10/2025	RENTAL HOUSING: Use and Federal Oversight of Property Technology	In Process	The Secretary of HUD should ensure that the Assistant Secretary for Public and Indian Housing provides additional written direction to public housing agencies on the use of facial recognition technology. For example, this direction could specify permitted uses of the technology, define what constitutes renter consent, and address data management and accuracy concerns.	TBD	Y	
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GAO-25-107862	1	12/13/2024	Nonbank Mortgage Companies: Greater Ginnie Mae Involvement in Interagency Exercises Could Enhance Crisis Planning	In Process	The President of Ginnie Mae should develop processes for participating in interagency exercises—taking into consideration the potential risks and benefits of sharing nonpublic information in a crisis—and for incorporating lessons learned from the exercises into Ginnie Mae's issuer default strategy. (Recommendation 1)	TBD	Y	
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GAO-25-107041	2	11/14/2024	IT Portfolio Management: OMB and Agencies Are Not Fully Addressing Selected Statutory Requirements	In Process	The Secretary of Housing and Urban Development should direct the department CIO to ensure they conduct a review in conjunction with the investment's program manager and in consultation with the Federal CIO, for major IT investments that have been designated as high risk for four consecutive quarters, as prescribed by FITARA, including identifying (1) the root causes of the high level of risk of the investment; (2) the extent to which these causes can be addressed (e.g., action items and due dates); and (3) the probability of future success (e.g., outcomes). (Recommendation 22)	TBD	Y	
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GAO-25-107041	1	11/14/2024	IT Portfolio Management: OMB and Agencies Are Not Fully Addressing Selected Statutory Requirements	In Process	The Secretary of Housing and Urban Development should direct the department CIO to work with OMB to ensure that annual reviews of their IT portfolio are conducted in conjunction with the Federal CIO and the Chief Operating Officer or Deputy Secretary (or equivalent), as prescribed by FITARA. (Recommendation 21)	TBD	Y	
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GAO-24-106137	4	9/10/2024	Cloud Computing: Agencies Need to Address Key OMB Procurement Requirements	In Process	The Secretary of Housing and Urban Development should ensure that the CIO of HUD updates its existing contracts for HVAs that are managed and operated in the cloud to meet OMB's requirement once guidance from the CIO Council is available on language that provides the agency with continuous visibility of the asset. If modifying the existing contract is not practical, the agency should incorporate language into the contract that will meet OMB's requirement upon option exercise or issuance of a new award. (Recommendation 17)	TBD	Y	
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GAO-24-106137	3	9/10/2024	Cloud Computing: Agencies Need to Address Key OMB Procurement Requirements	In Process	The Secretary of Housing and Urban Development should ensure that the CIO of HUD develops guidance to require that contracts affecting the agency's HVAs that are managed and operated in the cloud include language that provides the agency with continuous visibility of the asset. (Recommendation 16)	TBD	Y	
GAO-24-106137	2	9/10/2024	Cloud Computing: Agencies Need to Address Key OMB Procurement Requirements	In Process	The Secretary of Housing and Urban Development should ensure that the CIO of HUD develops guidance regarding standardizing cloud SLAs. (Recommendation 15)	TBD	Y	

GAO-24-106137	1	9/10/2024	Cloud Computing: Agencies Need to Address Key OMB Procurement Requirements	In Process	The Secretary of Housing and Urban Development should ensure that the CIO of HUD develops guidance to put a SLA in place with every vendor when a cloud solution is deployed. The guidance should include language that addresses OMB's four required elements for SLAs, including: continuous awareness of the confidentiality, integrity, and availability of its assets; a detailed description of roles and responsibilities; clear performance metrics; and remediation plans for non-compliance. (Recommendation 14)	TBD	Y	
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GAO-24-106481	7	7/11/2024	Rental Housing: Opportunities Exist to Improve Oversight of Assistance to Survivors of Domestic Violence or Sexual Assault	In Process	The Secretary of HUD should ensure the Deputy Assistant Secretary for Multifamily Housing develops and implements a plan, including a timeline, for Multifamily to collect the required data on emergency transfers from PBRAs. (Recommendation 7)	9/30/2025	Y	
GAO-24-106481	6	7/11/2024	Rental Housing: Opportunities Exist to Improve Oversight of Assistance to Survivors of Domestic Violence or Sexual Assault	In Process	The Secretary of HUD should ensure the Assistant Secretary for PIH develops and implements a plan, including a timeline, for PIH to collect the required data on emergency transfers from PHAs. (Recommendation 6)	12/31/2025	Y	

GAO-24-106481	5	7/11/2024	Rental Housing: Opportunities Exist to Improve Oversight of Assistance to Survivors of Domestic Violence or Sexual Assault	In Process	The Secretary of HUD should ensure the Director on Gender-Based Violence Prevention and Equity finalizes a regulation implementing the compliance review requirements of VAWA 2022, including defining standards of compliance and standards for corrective action plans. (Recommendation 5)	6/30/2025	Y	
GAO-24-106481	4	7/11/2024	Rental Housing: Opportunities Exist to Improve Oversight of Assistance to Survivors of Domestic Violence or Sexual Assault	In Process	The Secretary of HUD should ensure the Deputy Assistant Secretary for Multifamily Housing revises the management and occupancy review form (HUD-9834) to incorporate specific questions on PBRA properties' compliance with VAWA emergency transfer requirements. (Recommendation 4)	9/30/2025	Y	

GAO-24-106481	3	7/11/2024	Rental Housing: Opportunities Exist to Improve Oversight of Assistance to Survivors of Domestic Violence or Sexual Assault	In Process	The Secretary of HUD should ensure the Deputy Assistant Secretary for Multifamily Housing provides written instructions to PBRA providers, such as through notices or frequently asked questions, on how to implement emergency transfers, including information related to external transfers and coordination. (Recommendation 3)	12/31/2025	Y	
GAO-24-106481	2	7/11/2024	Rental Housing: Opportunities Exist to Improve Oversight of Assistance to Survivors of Domestic Violence or Sexual Assault	In Process	The Secretary of HUD should ensure the Assistant Secretary for PIH provides written instructions to PHAs, such as through notices or frequently asked questions, on how to implement emergency transfers, including information related to external transfers and coordination. (Recommendation 2)	6/30/2025	Y	

GAO-24-106481	1	7/11/2024	Rental Housing: Opportunities Exist to Improve Oversight of Assistance to Survivors of Domestic Violence or Sexual Assault	In Process	The Secretary of HUD should ensure the Director on Gender-Based Violence Prevention and Equity finalizes a revised model emergency transfer plan that meets all VAWA regulatory requirements. (Recommendation 1)	12/31/2024	Y	
GAO-24-105532	5	6/27/2024	HUD Rental Assistance: Improved Guidance and Oversight Needed for Utility Allowances	In Process	The Secretary of HUD should ensure that the Principal Deputy Assistant Secretary for Public and Indian Housing develops mechanisms to regularly analyze utility allowance data for patterns that indicate a risk of noncompliance with HUD requirements and incorporates such analysis into monitoring reviews of PHAs. (Recommendation 5)	7/22/2025	Y	

GAO-24-105532	4	6/27/2024	HUD Rental Assistance: Improved Guidance and Oversight Needed for Utility Allowances	In Process	The Secretary of HUD should ensure that the Principal Deputy Assistant Secretary for Public and Indian Housing takes initial steps toward collecting PHAs' utility allowance schedules for the Public Housing program, such as determining how existing IT systems could be leveraged or modified to capture the information, defining the content and format of PHA reporting, and estimating associated costs. (Recommendation 4)	7/22/2025	Y	
GAO-24-105532	3	6/27/2024	HUD Rental Assistance: Improved Guidance and Oversight Needed for Utility Allowances	In Process	The Secretary of HUD should ensure that the Principal Deputy Assistant Secretary for Public and Indian Housing includes feedback mechanisms and HUD contact information in utility allowance guidance or on HUD guidance web pages for PHAs. (Recommendation 3)	7/22/2025	Y	

GAO-24-105532	2	6/27/2024	HUD Rental Assistance: Improved Guidance and Oversight Needed for Utility Allowances	In Process	The Secretary of HUD should ensure that the Principal Deputy Assistant Secretary for Public and Indian Housing works with the Customer Experience Division to make utility allowance guidance more available and accessible on HUD's website, including by improving website navigability and optimizing the search bar. (Recommendation 2)	7/22/2025	Y	
GAO-24-105532	1	6/27/2024	HUD Rental Assistance: Improved Guidance and Oversight Needed for Utility Allowances	In Process	The Secretary of HUD should ensure that the Principal Deputy Assistant Secretary for Public and Indian Housing and the Principal Deputy Assistant Secretary for Policy Development and Research develop a plan to solicit feedback on usability challenges that PHAs may face using HUSM. (Recommendation 1)	TBD	Y	

GAO-24-105717	2	1/29/2024	Federal Software Licenses: Agencies Need to Take Action to Achieve Additional Savings	Closure Requested	<p>The Secretary of HUD should ensure that the agency compares the inventories of software licenses that are currently in use with information on purchased licenses to identify opportunities to reduce costs and better inform investment decision making for its widely used licenses on a regular basis. At a minimum, it should develop and implement procedures for comparing the inventories of licenses in use to purchase records. (Recommendation 6)</p>	TBD	Y	
GAO-24-105717	1	1/29/2024	Federal Software Licenses: Agencies Need to Take Action to Achieve Additional Savings	In Process	<p>The Secretary of HUD should ensure that the agency tracks software licenses that are currently in use for its widely used licenses by, at a minimum, developing and implementing procedures for tracking license usage. (Recommendation 5)</p>	TBD	Y	

GAO-24-105658	1	12/4/2023	Cybersecurity: Federal Agencies Made Progress, but Need to Fully Implement Incident Response Requirements	In Process	The Secretary of Housing and Urban Development should ensure that the agency fully implements all event logging requirements as directed by OMB guidance. (Recommendation 7)	TBD	Y	
GAO-23-105615	2	9/26/2023	Manufactured Housing: Further HUD Action is Needed to Increase Available Loan Products	In Process	The Secretary of Housing and Urban Development should ensure that the President of Ginnie Mae implement planned changes to provide additional financing options for manufactured homes, including identifying options for greater securitization of manufactured home mortgages and personal property loans and establishing time frames and milestones for the actions. (Recommendation 2)	10/31/2024	Y	

GAO-23-105615	1	9/26/2023	Manufactured Housing: Further HUD Action is Needed to Increase Available Loan Products	In Process	The Secretary of Housing and Urban Development should ensure that the Commissioner of FHA implement planned changes to provide additional financing options for manufactured homes, including identifying options for greater securitization of manufactured home mortgages and personal property loans and establishing time frames and milestones for the actions. (Recommendation 1)	9/30/2024	Y	
GAO-23-104382	7	8/17/2023	Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks	Closure Requested	The Assistant Secretary for Community Planning and Development, in coordination with the HUD Office of Inspector General, should ensure that grantees and subrecipients are made aware of available fraud-related training and make training available on demand to grantees and subrecipients. (Recommendation 7)	TBD	Y	

GAO-23-104382	6	8/17/2023	Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks	Closure Requested	The Assistant Secretary for Community Planning and Development should ensure that grantees and subrecipients have attended fraud-related training as required. This could include requesting and reviewing attendance documentation from the OIG and grantees. (Recommendation 6)	TBD	Y	
GAO-23-104382	5	8/17/2023	Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks	In Process	The Assistant Secretary for Community Planning and Development should develop guidance on data elements to be collected by grantees and subrecipients, to determine if a contractor has been suspended, debarred, or excluded from working on government contracts. (Recommendation 5)	TBD	Y	

GAO-23-104382	4	8/17/2023	Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks	In Process	The Assistant Secretary for Community Planning and Development should develop and implement guidance for CDBG-DR grantees and subrecipients to collect contractor and subcontractor data to facilitate identification of contractor and cross-cutting fraud risks through approaches such as network analysis. (Recommendation 4)	12/31/2025	Y	
GAO-23-104382	3	8/17/2023	Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks	In Process	The Assistant Secretary for Community Planning and Development should identify ways to collect and combine contractor and subcontractor data across grantees and subrecipients to facilitate risk analyses, such as by expanding the Disaster Recovery Data Portal, Disaster Recovery Grant Reporting System, or other appropriate systems. (Recommendation 3)	12/31/2025	Y	

GAO-23-104382	2	8/17/2023	Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks	In Process	The Assistant Secretary for Community Planning and Development should update the Monitoring Handbook for Disaster Recovery Community Development Block Grant monitoring activities to provide additional guidance in the selection of contracts for review. This should include factors such as contractors that present increased risk to the CDBG-DR environment, including those where allegations of fraud, waste, or abuse have been made. (Recommendation 2)	12/31/2025	Y	
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GAO-23-104382	1	8/17/2023	Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks	In Process	The Assistant Secretary for Community Planning and Development should develop guidance for CDBG-DR grantees and subrecipients on collecting complete and consistent data to better support applicant eligibility determinations and fraud risk management. (Recommendation 1)	12/31/2025	Y	
GAO-23-105370	4	8/8/2023	Affordable Housing: Improvements Needed in HUD's Oversight of the Housing Trust Fund Program	In Process	The Secretary of HUD should ensure that the Assistant Secretary for Community Planning and Development schedules and conducts a comprehensive assessment of HTF fraud risks in accordance with GAO's Fraud Risk Framework and HUD's fraud risk management policy. (Recommendation 4)	3/31/2024	Y	

GAO-23-106628	1	7/24/2023	Affordable Housing: HUD Could Improve Use of Data for the Self-Help Homeownership Opportunity Program	In Process	The Secretary of HUD should ensure that the Director of the Office of Rural Housing and Economic Development systematically analyzes relevant market and project-level data to inform program decisions for SHOP, including any per-unit spending limit that HUD establishes. (Recommendation 1)	TBD	Y	
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GAO-23-105083	2	7/20/2023	HUD Rental Assistance: Enhanced Data and Strategy Could Improve Oversight of Accessibility Requirements	In Process	The Secretary of HUD should ensure the Assistant Secretaries for the Offices of Public and Indian Housing, Multifamily Housing Programs, and Fair Housing and Equal Opportunity develop and implement a strategy for overseeing HUD-assisted housing providers' compliance with reasonable accommodation requirements in its rental assistance programs. Such a strategy could consider how to effectively collect and use household data to identify compliance risks among housing providers. (Recommendation 2)	TBD	Y	
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GAO-23-105083	1	7/20/2023	HUD Rental Assistance: Enhanced Data and Strategy Could Improve Oversight of Accessibility Requirements	In Process	The Secretary of HUD should ensure the Assistant Secretaries for the Offices of Public and Indian Housing and Multifamily Housing Programs systematically collect and maintain data on household requests for reasonable accommodations, including structural modifications, and the status of these requests in the Public Housing, Housing Choice Voucher, and Section 8 Project-Based Rental Assistance programs. (Recommendation 1)	TBD	Y	
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GAO-23-105379	2	5/16/2023	Homelessness: Enhanced Coordination Could Improve Disaster Shelter and Housing Assistance	In Process	HUD's Assistant Secretary for Community Planning and Development should coordinate with FEMA on federal disaster shelter and housing assistance for the homeless population, through efforts such as those related to the implementation of USICH's federal strategic plan to prevent and end homelessness (issued December 2022). Activities could include (1) identifying the needs of those experiencing homelessness and lessons learned related to planning, evaluating, and coordinating efforts to address their disaster shelter and housing needs and (2) disseminating this information to state and local partners. (Recommendation 3)	12/31/2024	Y	
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GAO-23-105379	1	5/16/2023	Homelessness: Enhanced Coordination Could Improve Disaster Shelter and Housing Assistance	In Process	The Secretary of Housing and Urban Development should ensure that the Assistant Secretary for Community Planning and Development establishes specific time frames for conducting a review of the use of waivers and alternative requirements provided for ESG-CV and the lessons learned that would inform their future use for disasters. Such a review should include an assessment of both the effectiveness of the waivers and alternative requirements in benefitting the homeless population and its providers and the risks such waivers may have posed. (Recommendation 1)	12/31/2024	Y	
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GAO-23-105295	2	12/15/2022	Disaster Recovery: Better Information Is Needed on the Progress of Block Grant Funds	In Process	The Assistant Secretary for Community Planning and Development should, in the event of future CDBG-DR funding, require its recipients to collect and analyze data on critical milestones needed to monitor the timeliness of their housing activities and inform corrective actions, consistent with leading project management practices. (Recommendation 2)	TBD	Y	
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GAO-23-105295	1	12/15/2022	Disaster Recovery: Better Information Is Needed on the Progress of Block Grant Funds	In Process	The Assistant Secretary for Community Planning and Development should revise HUD's standard Quarterly Performance Report format and related guidance to ensure the reports provide more clear and transparent information on the status of grantees' CDBG-DR activities. For example, the revised report format could include a summary of aggregated performance measures at the activity level. (Recommendation 1)	TBD	Y	
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GAO-23-104956	1	11/15/2022	Disaster Recovery: Actions Needed to Improve the Federal Approach	In Process	The Secretary of Housing and Urban Development should, in consultation with the Recovery Support Function Leadership Group, identify and take steps to better manage fragmentation between its disaster recovery programs and other federal programs, including consideration of the options identified in this report. If HUD determines that it needs authority for actions that it seeks to implement, it should request that authority from Congress. (Recommendation 2)	3/1/2024	Y	
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GAO-22-105065	1	9/22/2022	Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	Closure Requested	The Secretary of Housing and Urban Development should fully define and document a process for ensuring that the senior agency official for privacy, or other designated privacy official, reviews IT capital investment plans and budgetary requests. (Recommendation 21)	TBD	N	Management Response: Non-Concur The HUD Privacy Office is an assessor and voting member of the HUD Office of the Chief Information Officer's (OCIO) Configuration Change Management Board (CCMB) and an assessor for OCIO's Technical Review Sub Committee (TRC). The CCMBs role is to maintain a centralized process for reviewing, controlling, and monitoring all changes made
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GAO-22-104241	1	5/18/2022	Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats	In Process	The Secretary of Housing and Urban Development should direct the Deputy Assistant Secretary for Native American Programs and the Principal Deputy Assistant Secretary for Community Planning and Development to review HUD's programs identified in this report and, where the agency determines it feasible and appropriate, implement relevant changes to address program characteristics that are not established in statute that pose obstacles to Alaska Native villages' obtaining assistance, including characteristics we identified and others that HUD may identify. HUD should also document its review, any related consultation with tribes, and any changes made to its programs. (Recommendation 6)	12/31/2025	Y	
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GAO-22-104284	1	1/13/2022	Housing Finance System: Future Reforms Should Consider Past Plans and Vulnerabilities Highlighted by Pandemic	In Process – Partially Addressed	The Secretary of HUD, as part of developing future housing finance reform plans, should consider recommendations from the 2019 plans that could help address system vulnerabilities and ensure future plans address all GAO framework elements. (Recommendation 2)	TBD	Y	
GAO-22-104039	2	12/15/2021	Disaster Recovery: Additional Actions Needed to Identify and Address Potential Recovery Barriers	In Process	2.) The HUD Assistant Secretary for Community Planning and Development should coordinate with the FEMA Administrator and SBA to design and establish routine processes to be used within and across federal disaster recovery programs to address identified access barriers and disparate outcomes on an ongoing basis. (Recommendation 4)	3/31/2026	Y	

GAO-22-104039	1	12/15/2021	Disaster Recovery: Additional Actions Needed to Identify and Address Potential Recovery Barriers	In Process	<p>1.) The HUD Assistant Secretary for Community Planning and Development should, in coordination with the FEMA Administrator and SBA, develop, with input from key recovery partners, and implement an interagency plan to help ensure the availability and use of quality information that includes (1) information requirements, (2) data sources and methods, and (3) strategies for overcoming information challenges—to support federal agencies involved in disaster recovery in identifying access barriers or disparate outcomes. (Recommendation 3)</p>	3/31/2026	Y	
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GAO-22-104452	1	12/9/2021	Disaster Recovery: Better Data is Needed to Ensure HUD Block Grant Funds Reach Vulnerable Populations	In Process	The Assistant Secretary for Community Planning and Development should collect, analyze, and publish demographic data from CDBG-DR grantees on vulnerable populations who apply for and receive assistance. (Recommendation 1)	TBD	Y	
GAO-22-104445	1	11/22/2021	Homelessness: HUD Should Help Communities Better Leverage Data to Estimate Homelessness	In Process – Partially Addressed	HUD’s Deputy Assistant Secretary for Special Needs should provide additional tools and information about how CoCs can use Homeless Management Information System and other administrative data to help improve the accuracy of their unsheltered Point-in-Time count. (Recommendation 1)	12/31/2024	Y	

GAO-21-540	6	9/30/2021	Youth Homelessness: HUD and HHS Could Enhance Coordination to Better Support Communities	In Process	HUD's Deputy Assistant Secretary for Special Needs, in coordination with HHS's Family and Youth Services Bureau, should develop a set of optional youth-specific performance measures that CoCs could use to assess their local efforts to address youth homelessness. HUD should also provide CoCs with information on how they might track these measures. (Recommendation 10)	12/31/2024	Y	
GAO-21-540	5	9/30/2021	Youth Homelessness: HUD and HHS Could Enhance Coordination to Better Support Communities	Closure Requested	HUD's Deputy Assistant Secretary for Special Needs, in coordination with HHS's Family and Youth Services Bureau, should provide communities with additional information on strategies and promising practices for coordinating their CoC and RHY programs' efforts to address youth homelessness. (Recommendation 8)	TBD	Y	

GAO-21-540	4	9/30/2021	Youth Homelessness: HUD and HHS Could Enhance Coordination to Better Support Communities	Closure Requested	HUD's Deputy Assistant Secretary for Special Needs, in coordination with HHS's Family and Youth Services Bureau and Children's Bureau, should develop information for local providers that includes examples of how communities have addressed the needs of unaccompanied minors experiencing homelessness, including the role of the CoC program and other entities (such as RHY providers and child welfare) in serving this population in these communities. (Recommendation 6)	12/31/2024	Y	
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GAO-21-540	3	9/30/2021	Youth Homelessness: HUD and HHS Could Enhance Coordination to Better Support Communities	In Process	HUD's Deputy Assistant Secretary for Special Needs, in coordination with USICH and HHS's Office of the Assistant Secretary for Planning and Evaluation, should establish a timeline for developing and disseminating information, such as an interactive decision-making tool, to help providers accurately identify the federal homelessness assistance programs for which individuals seeking services are eligible. (Recommendation 4)	12/31/2024	Y	
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GAO-21-540	2	9/30/2021	Youth Homelessness: HUD and HHS Could Enhance Coordination to Better Support Communities	In Process	HUD's Deputy Assistant Secretary for Special Needs should provide additional information to CoCs to clarify how they could meet the standards outlined in regulation for serving people in Category 3 of HUD's definition of homelessness. This information should include examples that illustrate specific ways that CoCs could demonstrate that use of funds to serve these youth and families meets Category 3 requirements, including methods CoCs could use to develop estimates of cost-effectiveness. (Recommendation 2)	12/31/2024	Y	
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GAO-21-540	1	9/30/2021	Youth Homelessness: HUD and HHS Could Enhance Coordination to Better Support Communities	In Process	<p>HUD’s Deputy Assistant Secretary for Special Needs, in coordination with HHS’s Family and Youth Services Bureau, should develop additional information for homelessness providers on how the coordinated entry process can more effectively serve youth. This information should address (1) how to help ensure that youth are not consistently prioritized below older adults for housing and services in coordinated entry systems and (2) how CoCs can work with RHY providers and other stakeholders to serve youth who are not prioritized for housing or are not eligible for housing under CoC program rules. (Recommendation 1)</p>	12/31/2024	Y	
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GAO-21-459	8	9/30/2021	IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing	In Process	The Secretary of Housing and Urban Development (HUD) should direct the Federal Housing Administration and the Office of the Chief Information Officer to improve the alignment of FHA Catalyst oversight with leading practices for managing corrective actions including, but not limited to defining when a corrective action is needed and how to address that action; and evaluating oversight practices by assessing conformance with established processes. (Recommendation 8)	TBD	Y	
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GAO-21-459	7	9/30/2021	<p style="text-align: center;">IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing</p>	In Process	<p>The Secretary of Housing and Urban Development (HUD) should direct the Federal Housing Administration and the Office of the Chief Information Officer to improve oversight practices for FHA Catalyst to ensure that they fully address leading practices for planning for program oversight and assessing program performance, including, but not limited to those for establishing processes, outlining responsibilities, requiring metrics for Agile performance, and balancing periodic program-wide assessments with monitoring progress. (Recommendation 7)</p>	TBD	Y	
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GAO-21-459	6	9/30/2021	IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing	In Process	The Secretary of Housing and Urban Development (HUD) should direct the Federal Housing Administration and the Office of the Chief Information Officer to revise the FHA Catalyst schedule estimate according to the newly developed guidance. (Recommendation 6)	TBD	Y	
GAO-21-459	5	9/30/2021	IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing	In Process	The Secretary of Housing and Urban Development (HUD) should direct the Federal Housing Administration and the Office of the Chief Information Officer to develop, and ensure the implementation of, schedule guidance that incorporates the best practices called for in the GAO Schedule Guide. (Recommendation 5)	TBD	Y	

GAO-21-459	4	9/30/2021	IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing	In Process	The Secretary of Housing and Urban Development should direct the Federal Housing Administration and the Office of the Chief Information Officer to ensure that cost estimation guidance that incorporates the best practices called for in the GAO Cost Estimating Guide is applied to future FHA Catalyst cost estimates. (Recommendation 4)	2/28/2022	Y	
GAO-21-459	3	9/30/2021	IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing	Closure Requested	The Secretary of Housing and Urban Development (HUD) should direct the Federal Housing Administration and the Office of the Chief Information Officer to develop contingency plans for risks identified as critical (high probability, high impact) to FHA Catalyst. (Recommendation 3)	TBD	Y	

GAO-21-459	2	9/30/2021	IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing	Closure Requested	<ul style="list-style-type: none"> The Secretary of Housing and Urban Development (HUD) should direct the Federal Housing Administration and the Office of the Chief Information Officer to ensure that FHA Catalyst is subject to independent verification and validation. (Recommendation 2) 	TBD	Y	
GAO-21-459	1	9/30/2021	IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing	Closure Requested	<p>The Secretary of Housing and Urban Development (HUD) should direct the Federal Housing Administration and the Office of the Chief Information Officer to clearly document agreements among the staff responsible for managing requirements to maintain alignment between requirements and FHA Catalyst modules. (Recommendation 1)</p>	TBD	Y	

GAO-21-177	2	5/5/2021	Disaster Recovery: HUD Should Take Additional Action to Assess Community Development Block Grants Fraud Risks	In Process – Partially Addressed	In comprehensively assessing fraud risks to CDBG-DR, the Assistant Secretary for Community Planning and Development should involve relevant stakeholders in the assessment process, including CDBG-DR grantees (states, territories, and local governments) that design and implement fraud controls.	TBD	Y	
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GAO-21-177	1	5/5/2021	Disaster Recovery: HUD Should Take Additional Action to Assess Community Development Block Grants Fraud Risks	In Process – Partially Addressed	The Assistant Secretary for Community Planning and Development should comprehensively assess fraud risks to CDBG-DR, including identifying inherent fraud risks affecting it, assessing the likelihood and impact of inherent fraud risks, determining fraud risk tolerance, and examining the suitability of existing fraud controls. The assessment should also consider CDBG-DR’s risk environment and be informed by the fraud risks identified in this report.	TBD	Y	
GAO-21-254	2	3/17/2021	Freedom of Information Act: Actions Needed to Improve Agency Compliance with Proactive Disclosure Requirements	Closure Requested	The HUD Chief FOIA Officer should comply with proactive disclosure requirements, including identifying and electronically posting all records that have been released in response to a FOIA request and requested three or more times.	10/9/2022	Y	

GAO-21-55	2	12/16/2020	Lead Paint in Housing: HUD Has Not Conducted a Comprehensive Assessment to Identify High Risk Properties with Project-Based Rental Assistance	In Process	The Deputy Assistant Secretary for the Office of Multifamily Housing Programs, in collaboration with the Director of HUD's Office of Lead Hazard Control and Healthy Homes, should develop and implement plans to proactively manage the risks associated with lead paint hazards in PBRA properties identified in the periodic risk assessments.	6/30/2022	Y	
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GAO-21-55	1	12/16/2020	Lead Paint in Housing: HUD Has Not Conducted a Comprehensive Assessment to Identify High Risk Properties with Project-Based Rental Assistance	In Process	The Deputy Assistant Secretary for the Office of Multifamily Housing Programs, in collaboration with the Director of HUD's Office of Lead Hazard Control and Healthy Homes, should periodically conduct a risk assessment for the PBRA program to identify which properties have the greatest risk of exposing children under the age of 6 to lead paint hazards.	6/30/2022	Y	
GAO-21-152	3	12/16/2020	Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones	In Process	The Secretary of the Department of Housing and Urban Development should direct the Chief Data Officer to assess current staff data literacy and data skills, conduct a gap analysis between the current staff's skills and the skills the agency requires, and establish a baseline performance plan to close the identified data skills and literacy gaps.	6/30/2022	Y	

GAO-20-433	3	7/14/2020	Homelessness: Better HUD Oversight of Data Collection Could Improve Estimates of Homeless Population	In Process – Partially Addressed	HUD’s Office of Special Needs Assistance Programs should assess and enhance the usefulness of its assistance to CoCs’ data collection efforts.	12/31/2023	Y	
GAO-19-543	1	9/16/2019	Environmental Justice: Federal Efforts Need Better Planning, Coordination, and Methods to Assess Progress	Closure Requested	The Secretary of Housing and Urban Development should update the department's environmental justice strategic plan. (Recommendation 5)	12/30/2023	Y	
GAO-19-254	13	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should review quality assurance inspector performance standards and revise them to better reflect the skills and supporting behaviors that quality assurance inspectors need to effectively contribute to REAC's mission. (Recommendation 13)	TBD	Y	

GAO-19-254	12	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	In Process	The Deputy Assistant Secretary for the Real Estate Assessment Center should ensure that Quality Control's policies and procedures for overseeing quality assurance inspectors are implemented. (Recommendation 12)	TBD	Y	
GAO-19-254	11	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should develop and implement a plan for meeting REAC's management targets for the timeliness and frequency of collaborative quality assurance reviews and quality control inspections. The plan should include consideration of resources of and demands on quality assurance inspectors, including the effect of natural disasters and other special assignments. (Recommendation 11)	TBD	Y	

GAO-19-254	10	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should develop continuing education requirements for contract and quality assurance inspectors. (Recommendation 10)	TBD	Y	
GAO-19-254	9	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should revise training for quality assurance inspectors to better reflect their job duties. Revised training should be documented, include expanded subject matter training, and address skills that may not be included in training for contract inspectors—for example, instructing contract inspector candidate trainings and coaching and providing feedback. (Recommendation 9)	TBD	Y	

GAO-19-254	8	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should develop a process to evaluate the effectiveness of REAC's training program—for example, by reviewing the results of tests or soliciting participant feedback. (Recommendation 8)	TBD	Y	
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GAO-19-254	7	3/21/2019	<p>Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors</p>	Closure Requested	<p>The Deputy Assistant Secretary for the Real Estate Assessment Center should follow through on REAC's plan to create a process to verify candidate qualifications for contract inspectors—for example, by calling references and requesting documentation from candidates that supports their completion of 250 residential or commercial inspections. The plan should also consider whether certain types of inspections—such as Federal Emergency Management Agency inspections and U.S. Army Office of Housing inspections—satisfy REAC's requirements. (Recommendation 7)</p>	TBD	Y	
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GAO-19-254	6	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	In Process	The Deputy Assistant Secretary for Multifamily Housing and the Deputy Assistant Secretary for the Real Estate Assessment Center should expedite implementation of the recommendations from the Rapid Response and Resolution Team. (Recommendation 6)	TBD	Y	
GAO-19-254	5	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should design and implement an evaluation plan to assess the effectiveness of the Indefinite Delivery/Indefinite Quantity pilot in ensuring timely and quality inspections for properties in hard-to-staff geographic areas. (Recommendation 5)	TBD	Y	

GAO-19-254	4	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should track on a routine basis whether REAC is conducting inspections of multifamily housing properties in accordance with federal guidelines for scheduling and coordinate with the Deputy Assistant Secretary for Multifamily Housing to minimize the number of properties that can cancel or reschedule their physical inspections. (Recommendation 4)	TBD	Y	
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GAO-19-254	3	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	In Process	The Deputy Assistant Secretary for the Real Estate Assessment Center should develop comprehensive and organized documentation of REAC's sampling methodology and develop a process to ensure that documentation is maintained going forward. (Recommendation 3)	TBD	Y	
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GAO-19-254	2	3/21/2019	Real Estate Assessment Center: HUD Should Improve Physical Inspection Process and Oversight of Inspectors	Closure Requested	The Deputy Assistant Secretary for the Real Estate Assessment Center should resume calculating the sampling error associated with the physical inspection score for each property, identify what changes may be needed for HUD to use sampling error results, and consider those results when determining whether more frequent inspections or enforcement actions are needed. (Recommendation 2)	9/30/2020	Y	
GAO-18-93	1	8/2/2018	Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities	Closure Requested	The Secretary of Housing and Urban Development should ensure that the department's IT management policies address the role of the CIO for key responsibilities in the six areas we identified. (Recommendation 11)	12/31/2021	Y	

GAO-18-394	9	6/19/2018	Lead Paint In Housing: HUD Should Strengthen Grant Processes, Compliance Monitoring, and Performance Assessment	In Process – Partially Addressed	The Director of the Lead Office should complete statutory reporting requirements, including but not limited to its efforts to make housing lead-safe through its lead grant programs and rental-assistance programs, and make the report publicly available. (Recommendation 9)	TBD	Y	
GAO-18-394	7	6/19/2018	Lead Paint In Housing: HUD Should Strengthen Grant Processes, Compliance Monitoring, and Performance Assessment	In Process	The Director of the Lead Office should develop performance goals and measures to cover the full range of HUD's lead efforts, including its efforts to ensure that housing units in its rental assistance programs are lead-safe. (Recommendation 7)	TBD	Y	

GAO-18-150	4	1/25/2018	Rental Housing: Improvements Needed to Better Monitor the Moving to Work Demonstration, Including Effects on Tenants	In Process – Partially Addressed	The Assistant Secretary for PIH should identify and implement changes to PIC to capture household data for households served through local, nontraditional activities. (Recommendation 4)	TBD	Y	
GAO-17-281	1	2/7/2017	Information Technology: HUD Needs To Address Significant Weaknesses In Its Cost Estimating Practices	In Process	To improve cost estimating practices, GAO recommends that HUD finalize and implement guidance that incorporates best practices called for in the Cost Guide. HUD concurred with this recommendation.	12/30/2022	Y	

GAO-16-758	3	9/1/2016	Elderly Housing: HUD Should Do More to Oversee Efforts to Link Residents to Services	In Process – Partially Addressed	To better inform Congress and improve what is known about the extent to which elderly residents of Section 202 properties are assisted by service coordinators, the Assistant Secretary for Housing should develop and implement policies and procedures for (1) verifying the accuracy of a sample of the performance information that Section 202 properties submit through semiannual performance reports and (2) analyzing the performance information collected.	10/31/2017	Y	
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GAO-16-758	2	9/1/2016	Elderly Housing: HUD Should Do More to Oversee Efforts to Link Residents to Services	In Process	To better inform Congress and improve what is known about the extent to which elderly residents of Section 202 properties are assisted by service coordinators, the Assistant Secretary for Housing should develop and implement written guidance that describes how HUD staff should assess Section 202 properties' compliance with the program's supportive services requirement. Such guidance should include information on the roles and responsibilities of HUD staff for (1) identifying stand-alone Section 202 properties and (2) monitoring the supportive services requirement for Section 202 properties with grant- and budget-based service coordinators, Section 202 properties that do not have service coordinators, and stand-alone Section 202 properties.	TBD	Y	
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GAO-15-185	1	7/27/2015	Mortgage Reforms: Actions Needed to Help Assess Effects of New Regulations	In Process	To enhance the effectiveness of its preparations for conducting a retrospective review of its QM regulations, HUD should develop a plan that identifies the metrics, baselines, and analytical methods to be used. Furthermore, to account for and help mitigate the limitations of existing data and the uncertain availability of enhanced datasets, HUD should include in its plan alternate metrics, baselines, and analytical methods that could be used data were to remain unavailable.	TBD	Y	
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GAO-15-56	5	12/10/2014	Information Technology: HUD Can Take Additional Actions To Improve Its Governance	In Process	To establish an enterprise-wide view of cost savings and operational efficiencies generated by investments and governance processes, the Secretary of Housing and Urban Development should direct the Deputy Secretary and Chief Information Officer to place a higher priority on identifying governance-related cost savings and efficiencies and establish and institutionalize a process for identifying and tracking comprehensive, high-quality data on savings and efficiencies resulting from IT investments and the IT governance process.	12/30/2022	Y	
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GAO-04-306	1	3/5/2004	Community Development: Federal Revitalization Programs Are Being Implemented, but Data on the Use of Tax Benefits Are Limited	In Process – Partially Addressed	HUD, USDA, and the IRS collaborate to 1) identify the data needed to assess the use of the tax benefits and the various means of collecting such data; 2) determine the cost-effectiveness of collecting these data, including the potential impact o taxpayers and other program participants; 3) document the findings of their analysis; and 4) if necessary, seek the authority to collect the data, if a cost-effective means is available.	TBD	Y	
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GAO-OIG Report for Budget Submission

OIG Recommendations as of 09/30/2025

Report and Recommendation Number	Report Date	Report Title	Status	OIG Recommendation	OIG Final Action Target Date
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2025-FW-1001-002-D	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Create and implement a policy that documents how it handles and addresses conflict of interest complaints.	TBD
2025-FW-1001-002-C	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Revise its ethics, conflict-of-interest and contractor certification policies and forms to address issues that can arise, including when using embedded consultants.	TBD
2025-FW-1001-002-B	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Revise its procurement policies to include requiring Corporation oversight for material changes in an agreement's scope or amount.	TBD
2025-FW-1001-002-A	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Revise its procurement policies, practices, and controls to ensure that it executes and renews contracts in a timely manner to prevent lapses and backdating of agreements.	TBD

2025-FW-1001-001-E	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Require the State to implement a control to ensure that it follows its procurement policy and limits contract terms to 1 year unless it has the Corporation's approval and it documents those exceptions.	TBD
2025-FW-1001-001-D	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Require the State to implement a control to ensure that it follows its mini bid process to ensure that it obtains the best services for the best price or document those exceptions and have the Corporation's approval for them.	TBD
2025-FW-1001-001-C	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Require the State to implement a control, including documenting exceptions, to ensure that all contracts that exceed 5 years are approved by the Corporation.	TBD

2025-FW-1001-001-B	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Require the State to include in its procurement policy a reference to the New York State law which limits a State waiver of policies to 30 days unless renewed and to ensure that it clearly states whether the law affects the Governor's 2012 waiver. Further, if it does not affect the 2012 waiver, require the State to take action to limit the use of that waiver to ensure full and open competition.	TBD
2025-FW-1001-001-A	9/4/2025	New York State Can Improve Its Disaster Recovery Procurement Processes	In Process	Issue guidance, including technical assistance, to all disaster recovery grantees that waivers for issues related to a disaster's impact, like waivers of procurement policies, should be for reasonable and limited time periods after a disaster's occurrence to ensure full and open competition.	TBD

2025-NY-1004-001-H	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Provide indemnification agreements or documentation to support the one loan in which it missed material deficiencies and the three loans in which it identified material misrepresentations or other material findings that it did not acceptably mitigate or self-report to HUD. Implementation of this recommendation will protect the FHA insurance fund from an estimated loss of \$339,186.	10/1/2026
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2025-NY-1004-001-G	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Evaluate its QC files for the 96 loans in which it identified material findings to confirm whether it self-reported to HUD all findings of fraud or material misrepresentation, along with any other material findings that its records did not show have been acceptably mitigated. If required, Neighborhood Loans should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	10/1/2026
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2025-NY-1004-001-F	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Evaluate its QC files for the 59 loans with EPD reviews in which it did not assess the risk of findings identified to confirm whether it self-reported to HUD all findings of fraud or material misrepresentation, along with any other material findings that its records did not show had been acceptably mitigated. If required, Neighborhood Loans should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	10/1/2026
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2025-NY-1004-001-E	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Review its QC files for up to the 432 loans with post-closing reviews in which it may not have performed complete reverifications of borrower information and reverify information where appropriate. Neighborhood Loans should then evaluate the risk of any new findings identified, and if required, it should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	10/1/2026
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2025-NY-1004-001-D	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Review the 101 EPD loans not previously selected for review and submit the results to HUD, including any findings of fraud, material misrepresentations, or other material findings that it is unable to mitigate. If required, Neighborhood Loans should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	10/1/2026
2025-NY-1004-001-C	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Provide annual training to its staff and management on HUD requirements for lender QC programs and provide proof of training to HUD.	10/1/2026

2025-NY-1004-001-B	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Update its QC plan and related processes and procedures to align with requirements for (1) loan file reviews, including requirements to reverify borrower information, obtain appraisal field reviews, and complete reviews in a timely manner; (2) assessment of findings; (3) reporting findings internally and documenting response to findings; (4) mitigation of findings; and (5) reporting findings to HUD when required.	10/1/2026
2025-NY-1004-001-A	7/3/2025	Neighborhood Loans, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Downers Grove, IL	In Process	Update its QC plan and related processes and procedures to align with requirements for loan selection, including documenting how loan selections were determined.	10/1/2026

2025-CH-0002-001-J	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Collect data on projects' reserve for replacement accounts to support the Office of Field Operations' monitoring activities.	TBD
2025-CH-0002-001-I	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Implement a process, in conjunction with the Office of Recapitalization, to ensure that the reserve for replacement requirements in HUD's business documents, such as the RAD conversion commitment, HAP contract, and operating agreement, are consistent for converted projects.	12/19/2025

2025-CH-0002-001-H	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Obtain documentation from the PHAs to support that more than \$1 million in withdrawals from the eight reserve accounts complied with HUD's requirements or require the project owners to reimburse the reserve accounts for the unsupported withdrawals.	TBD
2025-CH-0002-001-G	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Implement a plan to review the reserve for replacement accounts for all RAD PBV projects to ensure that reserve for replacement accounts are appropriately funded.	TBD

2025-CH-0002-001-F	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Review the reserve for replacement accounts for the 14 project owners that did not make annual adjustments for inflation, as identified in the capital needs assessment, to determine whether the account balances are sufficient to meet anticipated capital needs. If the account balances are not sufficient, HUD should require the owners to appropriately fund the accounts.	TBD
2025-CH-0002-001-E	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Review the reserve for replacement accounts for the 12 underfunded projects to ensure that the account balances are maintained in accordance with the applicable HUD requirements and executed HUD business documents and require owners to fully fund any underfunded reserves, as applicable.	TBD

2025-CH-0002-001-D	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Implement a policy to ensure that monitoring of RAD PBV projects includes, at a minimum, a review of the accuracy of the reserve for replacement account balances and compliance with HUD's physical condition and inspection requirements.	TBD
2025-CH-0002-001-C	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Provide inspection reports for the units identified in this report that failed to meet HQS showing that the units and associated buildings meet HUD's current physical condition standards.	TBD

2025-CH-0002-001-B	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Implement procedures for monitoring property owners' reserve for replacement accounts for compliance with HUD's requirements, using reserve for replacement account data collected on projects from PHAs.	TBD
2025-CH-0002-001-A	6/26/2025	HUD's Office of Public and Indian Housing Needs To Improve Its Oversight of Non-FHA-Insured PBV Projects Converted Under RAD	In Process	Implement procedures and controls for targeting non-FHA-insured RAD PBV projects to monitor the physical conditions and reserve for replacement accounts.	TBD

2025-NY-1003-001-G	6/20/2025	Flat Branch Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans	In Process	Provide indemnification agreements or documentation to support the two loans in which it missed material deficiencies and the three loans in which it identified material findings that it did not acceptably mitigate or self-report to HUD. Implementation of this recommendation will protect the FHA insurance fund from an estimated loss of \$228,793.	9/18/2026
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2025-NY-1003-001-F	6/20/2025	Flat Branch Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans	In Process	Evaluate its QC files for the 29 post-closing QC reviews in which it identified material findings to confirm whether it self-reported to HUD all findings of fraud or material misrepresentation, along with any other material findings that its records did not show have been acceptably mitigated. If required, Flat Branch should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	9/18/2026
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2025-NY-1003-001-E	6/20/2025	Flat Branch Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans	In Process	Obtain credit reports and reverify borrower information for up to 279 EPD reviews performed and evaluate the risk of both new findings identified and existing findings contained in its QC files to confirm whether it self-reported to HUD all findings of fraud or material misrepresentation, along with any other material findings that its records did not show have been acceptably mitigated. If required, Flat Branch should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	9/18/2026
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2025-NY-1003-001-D	6/20/2025	Flat Branch Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans	In Process	Review the six EPD loans not previously selected for review and submit the results to HUD, including all findings of fraud or material misrepresentation, along with any other material findings that it is unable to mitigate. If required, Flat Branch should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	9/18/2026
2025-NY-1003-001-C	6/20/2025	Flat Branch Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans	In Process	Provide annual training to its staff and management on HUD requirements for lender QC programs and provide proof of training to HUD.	9/18/2026

2025-NY-1003-001-B	6/20/2025	Flat Branch Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans	In Process	Update its QC plan and related processes and procedures to align with requirements for (1) loan file reviews, including requirements to obtain new credit reports, reverify borrower information, and obtain appraisal field reviews; (2) documenting review results, including maintaining data on findings; (3) assessment of findings; (4) mitigation of findings; (5) reporting findings internally to lender management; and (6) reporting findings to HUD when required.	9/18/2026
2025-NY-1003-001-A	6/20/2025	Flat Branch Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans	In Process	Update its QC plan and related processes and procedures to align with requirements for loan selection, including maintaining data and documenting how sample sizes and loan selections were determined.	10/1/2026

2025-KC-0002-001-C	5/27/2025	HUD's Office of Single Family Housing Did Not Consistently Monitor Its Field Service Management Contractors' Property Preservation and Protection Services	In Process	Ensure that program officials periodically provide all FSM CORs and staff involved in the monitoring process uniform property inspection training.	8/1/2026
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2025-KC-0002-001-B	5/27/2025	HUD's Office of Single Family Housing Did Not Consistently Monitor Its Field Service Management Contractors' Property Preservation and Protection Services	In Process	Update the FSM monitoring plan and FSM qualitative monitoring database to: (a) clearly define the monitoring questions, (b) include a section for Q7 New Not Ready to Show (NRTS) properties, (c) define which routine inspection reports will be reviewed to conduct the routine inspection monitoring reviews and (d) develop a monitoring question to evaluate photo date stamps.	8/1/2026
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2025-KC-0002-001-A	5/27/2025	HUD's Office of Single Family Housing Did Not Consistently Monitor Its Field Service Management Contractors' Property Preservation and Protection Services	In Process	Develop and implement uniform procedures for the FSM desk monitoring review, including a second level review for the FSM monitoring reviews and process for each inspection type.	8/1/2026
2025-FO-0006-002-C	5/13/2025	HUD Did Not Comply with the Payment Integrity Information Act of 2019	In Dispute	Work with Multifamily Housing to investigate the 11 of 24 entities with expired SAM.gov registrations to determine if those entities should have received payments totaling \$212,208,450 and perform the required follow-up actions once a determination is made.	TBD

2025-FO-0006-002-B	5/13/2025	HUD Did Not Comply with the Payment Integrity Information Act of 2019	In Dispute	Develop a standard operating procedure to ensure that the OCFO is 1) monitoring the DNP Computer Matching agreement to ensure continuity, 2) reporting accurately on its DNP matching, and 3) working with program offices to adjudicate any payments that are identified as potentially improper during the computer matching process.	TBD
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2025-FO-0006-002-A	5/13/2025	HUD Did Not Comply with the Payment Integrity Information Act of 2019	In Dispute	Update HUD Handbook 1900.40, Do Not Pay policy, to clearly define the responsibilities for all parties and align it with current laws, processes, and procedures. This should include defining responsibilities for preaward and prepayment verification, and developing a process and governance structure to ensure that preaward and prepayment verification are consistently performed across HUD's programs.	TBD
2025-FO-0802-001-B	3/31/2025	Audit Memorandum-2025-FO-0802 HUD Open Obligations Review Results	In Process	Deobligate the 101 program obligations totaling \$1,967,991.45 identified for deobligation during the fiscal year 2024 OOR that had not been deobligated as of February 28, 2025.	9/30/2025

2025-FO-0802-001-A	3/31/2025	Audit Memorandum-2025-FO-0802 HUD Open Obligations Review Results	In Process	Deobligate the 835 administrative obligations totaling \$38,525,836.88 identified for deobligation during the fiscal year 2024 OOR that had not been deobligated as of February 28, 2025.	6/30/2026
2025-NY-0001-001-C	3/24/2025	HUD's Office of Housing Counseling Has Challenges Measuring the Impact of Prepurchase and Postpurchase Homeownership Counseling	Pending Legislative Proposal	Enhance monitoring of HUD-approved housing counseling agencies' performance, to include progress toward the established performance metrics and benchmarks.	3/25/2029

2025-NY-0001-001-B	3/24/2025	HUD's Office of Housing Counseling Has Challenges Measuring the Impact of Prepurchase and Postpurchase Homeownership Counseling	Pending Legislative Proposal	Implement routine client outcome data analysis to identify trends, quantify performance metrics and benchmarks, and measure the impact of prepurchase and postpurchase counseling on advancing homeownership. This should include routine analysis that HUD's Office of Housing Counseling can implement based on data collected as well as continuing to pursue an updated housing counseling data system to help overcome client outcome data limitations.	3/23/2029
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2025-NY-0001-001-A	3/24/2025	HUD's Office of Housing Counseling Has Challenges Measuring the Impact of Prepurchase and Postpurchase Homeownership Counseling	In Process	More clearly define successful prepurchase and postpurchase homeownership counseling outcomes and use these definitions to help establish performance metrics and benchmarks for HUD's Office of Housing Counseling and HUD-approved housing counseling agencies. This should include the types of successful outcomes under the Homeownership Initiative Grant, as well as other positive outcomes for clients that do not involve immediate homeownership.	3/23/2026
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2025-LA-0001-001-E	3/17/2025	HUD Can Improve Its Efforts To Meet the National Drug Control Strategy Reporting Requirements	In Process	Establish and implement formal policies and procedures that include (1) the ONDCP reporting process between HUD's OCFO and CPD, (2) the process for reporting to ONDCP, (3) references to any written agreements between HUD and ONDCP, and (4) a requirement for periodic reviews of these written agreements to address any changes in administration, roles, responsibilities, reporting programs, reporting requirements, and reporting methodologies.	1/31/2026
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2025-LA-0001-001-D	3/17/2025	HUD Can Improve Its Efforts To Meet the National Drug Control Strategy Reporting Requirements	In Process	Develop and execute a written agreement with ONDCP on the use of reporting annual numeric targets for the RHP performance measures that would meet future reporting requirements and comply with the Strategy and timeframe for implementation.	1/31/2026
2025-LA-0001-001-C	3/17/2025	HUD Can Improve Its Efforts To Meet the National Drug Control Strategy Reporting Requirements	In Process	Develop and execute a written agreement with ONDCP on the reporting methodology for the CoC annual numeric targets and actuals that would meet future reporting requirements and comply with the Strategy and timeframe for implementation.	1/31/2026

2025-LA-0001-001-B	3/17/2025	HUD Can Improve Its Efforts To Meet the National Drug Control Strategy Reporting Requirements	In Process	Collaborate with ONDCP to determine the necessary adjustments to the RHP reporting methodology that ensures HUD reports numeric targets to ONDCP by the required November 1 due date.	1/31/2026
2025-LA-0001-001-A	3/17/2025	HUD Can Improve Its Efforts To Meet the National Drug Control Strategy Reporting Requirements	In Process	Collaborate with ONDCP to determine the necessary adjustments to the CoC reporting methodology that ensures HUD reports annual numeric targets and actuals to ONDCP by the required November 1 due date.	1/31/2026
2025-FO-0005-001-I	3/10/2025	HUD's Subaward Data on USASpending.gov were not Complete nor Accurate	In Process	Work with applicable program offices to develop training materials and tools, such as dashboards, to assist program offices in monitoring their grant portfolios for subaward reporting compliance.	6/30/2026

2025-FO-0005-001-H	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Develop a policy or update the existing Grants Management Policy to include 1) the process and controls that HUD will use to hold the prime recipients accountable for FFATA compliance and 2) clearly defined roles and responsibilities between OCFO and the program offices to ensure that action is prioritized by the correct responsible parties regarding FFATA compliance.	7/30/2026
2025-FO-0005-001-G	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Integrate FFATA reporting requirements into the program monitoring procedures for all programs and conduct regular reviews to assess compliance.	12/31/2026

2025-FO-0005-001-F	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Update and expand the guidance provided to prime award recipients by (1) updating program website(s) with comprehensive information about FFATA, (2) implementing training, (3) issuing formal communication, and (4) implementing a feedback mechanism to ensure that all prime award recipients have the opportunity to share challenges with HUD and ask questions.	3/31/2026
2025-FO-0005-001-E	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Work with the prime award recipients that had subaward reporting deficiencies to ensure that their subaward information is reported or reported accurately.	3/31/2026

2025-FO-0005-001-D	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Ensure that programs with subaward activity include specific clauses related to FFATA compliance in their grant agreements, and notices of funding opportunities.	TBD
2025-FO-0005-001-C	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Integrate FFATA reporting requirements into program monitoring procedures for all programs and conduct regular reviews to assess compliance.	TBD

2025-FO-0005-001-B	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Update and expand the guidance on FFATA subaward reporting requirements provided to prime award recipients by (1) updating program website(s) with comprehensive information about FFATA, (2) implementing training, (3) issuing formal communication, and (4) implementing a feedback mechanism to ensure that all prime award recipients have the opportunity to share challenges with HUD and ask questions.	TBD
2025-FO-0005-001-A	3/10/2025	HUD's Subaward Data on USASpendin g.gov were not Complete nor Accurate	In Process	Work with the prime award recipients that had subaward reporting deficiencies to ensure that their subaward information is reported or reported accurately.	TBD

2025-FO-1001-001-D	3/7/2025	The New York City Housing Authority, New York City, NY, Should Enhance Its Fraud Risk Management Practices for its Programs Funded by the U.S. Department of Housing and Urban Development	In Process	Work with HUD's Chief Risk Officer to issue a notice to all PHAs explaining that PHAs are responsible for fraud risk management and play a role in fulfilling HUD's requirement to identify and mitigate fraud risks. This notice should clearly indicate that PHAs should implement fraud risk management, which includes (1) completing an assessment of fraud risks, (2) creating response plans for fraud risks that are identified, and (3) developing procedures to monitor and evaluate the effectiveness of fraud risk management activities.	6/1/2027
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2025-FO-1001-001-C	3/7/2025	The New York City Housing Authority, New York City, NY, Should Enhance Its Fraud Risk Management Practices for its Programs Funded by the U.S. Department of Housing and Urban Development	In Process	Assess whether HUD's other extra-large PHAs have mature fraud risk management programs and use the assessment to develop a strategy to reduce the fraud risk exposure to HUD. The strategy should include working with extra-large PHAs to implement appropriate fraud mitigation activities.	6/1/2027
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2025-FO-1001-001-B	3/7/2025	The New York City Housing Authority, New York City, NY, Should Enhance Its Fraud Risk Management Practices for its Programs Funded by the U.S. Department of Housing and Urban Development	In Process	Based on the strategy, (1) complete an assessment of fraud risks across NYCHA, (2) create response plans for fraud risks that are identified, and (3) develop procedures to monitor and evaluate the effectiveness of fraud risk management activities.	8/11/2026
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2025-FO-1001-001-A	3/7/2025	The New York City Housing Authority, New York City, NY, Should Enhance Its Fraud Risk Management Practices for its Programs Funded by the U.S. Department of Housing and Urban Development	In Process	Develop a strategy to comprehensively assess and respond to fraud risks across NYCHA. The strategy should identify who within NYCHA is responsible for designing and overseeing activities to prevent and detect fraud. The strategy should also include how NYCHA will (1) assess fraud risks across NYCHA methodically and periodically, (2) create response plans for fraud risks that are identified, and (3) monitor and evaluate the effectiveness of fraud risk management activities. The strategy should also designate fraud risk responsibilities across NYCHA.	8/11/2026
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2025-NY-1002-001-G	3/4/2025	loanDepot.com Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Irvine, CA	In Process	Provide indemnification agreements or documentation to support the 14 loans in which it identified material findings that it did not acceptably mitigate or self-report to HUD. Implementation of this recommendation will protect the FHA insurance fund from an estimated loss of \$1,136,089.	6/2/2026
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2025-NY-1002-001-F	3/4/2025	loanDepot.com Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Irvine, CA	In Process	Evaluate its QC files for the 1,579 loans in which it identified material findings to confirm whether it self-reported to HUD all findings of fraud or material misrepresentation, along with any other material findings that its records did not show have been acceptably mitigated. If required, loanDepot should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	6/2/2026
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2025-NY-1002-001-E	3/4/2025	loanDepot.com Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Irvine, CA	In Process	Review the 32 EPD loans not previously selected for review and submit the results to HUD, including all findings of fraud or material misrepresentation, along with any other material findings that it is unable to mitigate. If required, loanDepot should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	6/2/2026
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2025-NY-1002-001-D	3/4/2025	loanDepot.com Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Irvine, CA	In Process	Conduct up to 1,190 additional post-closing QC reviews to meet sample size and composition requirements and submit the results to HUD, including all findings of fraud or material misrepresentation, along with any other material findings that it is unable to mitigate. If required, loanDepot should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	6/2/2026
2025-NY-1002-001-C	3/4/2025	loanDepot.com Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Irvine, CA	In Process	Provide annual training to its staff and management on HUD requirements for lender QC programs and provide proof of training to HUD.	6/2/2026

2025-NY-1002-001-B	3/4/2025	loanDepot.com Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Irvine, CA	In Process	Update its QC plan and related processes and procedures to align with requirements for (1) loan file reviews, (2) assessment of findings, (3) mitigation of findings, and (4) reporting findings to HUD when required.	6/2/2026
2025-NY-1002-001-A	3/4/2025	loanDepot.com Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, Irvine, CA	In Process	Update its QC plan and related processes and procedures to align with requirements for loan selection, including maintaining data and documentation showing how sample sizes and loan selections were determined.	6/2/2026
2025-FW-0801-001-B	2/28/2025	Opportunities Exist for CPD To Improve Collection of Disaster Recovery Grantee Data for Non-Federal Match Activities	In Process	We recommend that the Director of CPD's Office of Disaster Recovery develop and implement internal controls to ensure that grantees completely and accurately report non-Federal match activities in DRGR.	TBD

2025-FW-0801-001-A	2/28/2025	Opportunities Exist for CPD To Improve Collection of Disaster Recovery Grantee Data for Non-Federal Match Activities	In Process	We recommend that the Director of CPD's Office of Disaster Recovery require active disaster recovery grantees to report in DRGR other sources of funding used for non-Federal match activities.	TBD
2025-NY-1001-001-G	2/27/2025	CMG Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, San Ramon, CA	In Process	Provide indemnification agreements or documentation to support the eight loans in which it identified fraud, material misrepresentations, or other material findings that it did not acceptably mitigate or self-report to HUD. Implementation of this recommendation will protect the FHA insurance fund from an estimated loss of \$639,397.	5/28/2026

2025-NY-1001-001-F	2/27/2025	CMG Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, San Ramon, CA	In Process	Evaluate its QC files for the 242 loans in which it identified material findings to confirm whether it self-reported to HUD all findings of fraud or material misrepresentation, along with any other material findings that its records did not show have been acceptably mitigated. If required, CMG should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	5/28/2026
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2025-NY-1001-001-E	2/27/2025	CMG Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, San Ramon, CA	In Process	Review the 276 EPD loans not previously selected for review and submit the results to HUD, including all findings of fraud or material misrepresentation, along with any other material findings that it is unable to mitigate. If required, CMG should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	5/28/2026
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2025-NY-1001-001-D	2/27/2025	CMG Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, San Ramon, CA	In Process	Conduct up to 588 additional post-closing QC reviews to meet sample size and composition requirements and submit the results to HUD, including all findings of fraud or material misrepresentation, along with any other material findings that it is unable to mitigate. If required, CMG should execute indemnification agreements or reimburse claims paid to help protect the FHA insurance fund from unacceptable risk.	5/28/2026
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2025-NY-1001-001-C	2/27/2025	CMG Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, San Ramon, CA	In Process	Demonstrate that its training for staff and management has been updated to reflect changes made to its QC plan and related processes and procedures in response to recommendations 1A and 1B, and to cover the underlying HUD requirements for lender QC programs, and provide proof of training to HUD.	5/28/2026
2025-NY-1001-001-B	2/27/2025	CMG Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, San Ramon, CA	In Process	Update its QC plan and related processes and procedures to align with requirements for (1) loan file reviews and reverifications of borrower information, (2) mitigation of findings, and (3) reporting findings to HUD when required.	5/28/2026

2025-NY-1001-001-A	2/27/2025	CMG Mortgage, Inc., Did Not Have a Sufficient Quality Control Program for FHA-Insured Loans, San Ramon, CA	In Process	Update its QC plan and related processes and procedures to align with requirements for loan selection, including maintaining data and documentation showing how sample sizes and loan selections were determined.	5/28/2026
2025-FW-0001-001-D	2/21/2025	Grantees Were Delayed in Completing National Disaster Resilience Program Activities, but Remain On Track to Accomplish Goals	In Process	We recommend that HUD for its disaster-related program wide activities, revise the action plan and quarterly performance review checklists to a format that more specifically and directly addresses the subject program.	4/30/2026

2025-FW-0001-001-B	2/21/2025	Grantees Were Delayed in Completing National Disaster Resilience Program Activities, but Remain On Track to Accomplish Goals	In Process	We recommend that HUD conduct onsite or remote monitoring for the City of Minot and Tennessee, which have not had any monitoring since grant inception, to ensure that these grantees are on track to meet their program goals.	12/31/2025
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2025-FW-0001-001-A	2/21/2025	Grantees Were Delayed in Completing National Disaster Resilience Program Activities, but Remain On Track to Accomplish Goals	In Process	We recommend that HUD work with Connecticut and Shelby County to fully realize the program benefits by (1) assessing whether any of the current project activities need to be replaced with more viable project activities, thereby ensuring that any modifications to the project activities will lessen the susceptibility of rain and flood events; (2) assessing whether administrative funds have been properly allocated and charged to identify any possible cost savings; (3) determining whether enough administrative funds or other available funds exist to complete the administration of the grant project activities; and (4) developing and implementing a written	3/31/2026
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2025-KC-1002-001-D	1/30/2025	Carrington Mortgage Misapplied FHA's Foreclosure Requirements, Anaheim, CA	In Process	Require Carrington to implement improved controls to prevent manual errors by performing additional review of all foreclosure actions and performing timely review of all documentation provided by the borrowers and third parties.	4/30/2026
2025-KC-1002-001-C	1/30/2025	Carrington Mortgage Misapplied FHA's Foreclosure Requirements, Anaheim, CA	In Process	Require Carrington to update its policies and procedures to comply with HUD requirements by reviewing eligible borrowers for streamlined options without unnecessary documents, notifying borrowers if they are ineligible for any loss mitigation options, and using best efforts to review borrowers for loss mitigation within 37 days of the foreclosure sale date.	4/30/2026

2025-KC-1002-001-B	1/30/2025	Carrington Mortgage Misapplied FHA's Foreclosure Requirements, Anaheim, CA	In Process	Require Carrington to perform a review of loans affected by the system errors and when appropriate, remedy the borrowers or HUD.	4/30/2026
2025-KC-1002-001-A	1/30/2025	Carrington Mortgage Misapplied FHA's Foreclosure Requirements, Anaheim, CA	In Process	Require Carrington to remedy HUD and the 27 borrowers in our sample with improper foreclosure filings and take administrative actions if appropriate.	4/30/2026
2025-KC-1001-001-C	1/28/2025	MidFirst Bank Misapplied FHA's Foreclosure Requirements, Oklahoma City, OK	In Process	Require MidFirst to update its policies and procedures to comply with HUD requirements by placing foreclosure holds for loss mitigation requests made before the first legal filing.	4/28/2026

2025-KC-1001-001-B	1/28/2025	MidFirst Bank Misapplied FHA's Foreclosure Requirements, Oklahoma City, OK	In Process	Analyze MidFirst's resolution of the manual process issues identified during its 2022 quality control review to verify that it remedied the borrowers or HUD and corrected the issues identified related to manual processing.	4/28/2026
2025-KC-1001-001-A	1/28/2025	MidFirst Bank Misapplied FHA's Foreclosure Requirements, Oklahoma City, OK	In Process	Require MidFirst to remedy the 24 borrowers in our sample with improper foreclosure filings or take administrative actions if appropriate.	4/28/2026

2025-CH-0001-002-B	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Determine an appropriate timeframe in which non-FHA-insured PBRA properties converted under RAD should be initially inspected, work with REAC to ensure that inspections are ordered and completed within that timeframe, and update HUD's publicly available and internal guidance to ensure consistent messaging in accordance with HUD's determination.	3/31/2026
2025-CH-0001-002-A	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Implement adequate procedures and controls to ensure that servicing lenders comply with HUD time requirements in scheduling initial inspections of FHA-insured RAD PBV properties.	3/31/2026

2025-CH-0001-001-J	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Develop and implement a plan to review the reserve for replacement accounts for all converted properties from the date on which the account was established to the date of the review. Based on the reviews completed, HUD should take appropriate actions to ensure that reserve for replacement accounts are appropriately funded or determine whether overfunded accounts should have the deposits suspended for a specified period.	4/10/2026
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2025-CH-0001-001-G	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Review the HUD business documents, such as the RAD conversion commitment, HAP contract, and regulatory agreement, for the four properties that did not contain consistent reserve for replacement information and update the documents to be consistent as appropriate.	12/19/2025
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2025-CH-0001-001-F	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Review the reserve for replacement account balances for the 13 properties (11 underfunded and 2 overfunded) to determine whether the balances are maintained in accordance with the applicable HUD requirements and executed HUD business documents and require owners to fully fund any underfunded reserves and determine whether any overfunded accounts should have the deposits suspended for a specified period.	2/27/2026
2025-CH-0001-001-D	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Develop and implement a plan to determine how to implement the risk-based approach to review the RAD properties that have not had subsequent MORs in more than 3 years and to require periodic MORs going forward.	3/31/2026

2025-CH-0001-001-C	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Complete the initial MORs for RAD properties that have not had an initial MOR.	3/31/2026
2025-CH-0001-001-B	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Determine the appropriate timeframe for when initial MORs should be completed for all properties that convert under RAD and issue updated guidance that includes a system to track the timeliness of initial MORs.	4/15/2026
2025-CH-0001-001-A	12/18/2024	HUD Needs To Improve Its Oversight of PBRA and FHA-Insured PBV Properties Converted Under RAD	In Process	Review the non-life-threatening health and safety and other deficiencies observed by the audit team and ensure that property owners and agents make the necessary corrections to the deficiencies as appropriate.	4/1/2026

2025-FO-0003-001-B	11/15/2024	Transmittal of Independent Public Accountant's Audit Report on the U.S. Department of Housing and Urban Development's Fiscal Years 2024 and 2023 Financial Statements	In Process	We recommend that the Deputy Assistant Secretary for Operations of Community Planning and Development enhance CPDs existing Grant Accrual Standard Operating Procedures to strengthen governance within CPD and to effectively work within the framework established by the OCFO in recommendation 1A. The updated procedures should include increased ownership and oversight over the reviews, authorizations, approvals, and changes to the CPD grant accrual estimates and methodology.	9/30/2025
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2024-BO-0005-001-C	9/24/2024	FHEO Faces Challenges in Completing Investigations Within 100 Days	In Process	We recommend that HUD's Deputy Assistant Secretary for Fair Housing and Equal Opportunity review and update investigative processes followed by each regional office to identify best practices that can be implemented across all regions and identify and remove inefficiencies that can lead to longer investigation times.	1/6/2026
2024-BO-0005-001-B	9/24/2024	FHEO Faces Challenges in Completing Investigations Within 100 Days	In Process	We recommend that HUD's Deputy Assistant Secretary for Fair Housing and Equal Opportunity review and update the MOUs with OGC for each region to identify and remove inefficiencies that can lead to longer FHEO investigation times and OGC review times and identify best practices that can be implemented across all regions.	1/6/2026

2024-BO-0005-001-A	9/24/2024	FHEO Faces Challenges in Completing Investigations Within 100 Days	In Process	We recommend that HUD's Deputy Assistant Secretary for Fair Housing and Equal Opportunity update protocols to promote consistent expectations for timely supervisory, legal, and headquarters reviews of complex cases.	1/6/2026
2024-LA-0001-001-B	9/17/2024	HUD Grantees Need to Enhance Monitoring of ESG CARES Act Subrecipients	In Process	Develop and implement additional subrecipient monitoring training and guidance for all ESG grantees.	10/10/2025
2024-LA-0001-001-A	9/17/2024	HUD Grantees Need to Enhance Monitoring of ESG CARES Act Subrecipients	In Process	Take corrective action for the subrecipient monitoring and agreement issues cited for eight of the ESG-CV grantees reviewed, and provide additional guidance and technical assistance as needed to ensure that they understand requirements.	10/10/2025

2024-CH-1003-001-D	8/20/2024	The Housing Authority of the City of Los Angeles, Los Angeles, CA, Did Not Adequately Manage Lead-Based Paint in Its Public Housing Units	In Process	Determine whether the remaining five developments (Imperial Courts, Mar Vista Gardens, Nickerson Gardens, Ramona Gardens, and Rancho San Pedro) have deteriorated paint and if so, obtain lead-based paint risk assessments and reevaluations when applicable.	12/31/2026
2024-NY-0002-001-C	8/9/2024	HUD Addressed Multifamily Mortgage Application Processing Delays, but Additional Action Is Needed To Better Manage Future Backlogs	In Process	Issue an industry wide letter to reinforce how intake, screening, and enforcement of timeframes will be handled.	1/15/2026

2024-NY-0002-001-B	8/9/2024	HUD Addressed Multifamily Mortgage Application Processing Delays, but Additional Action Is Needed To Better Manage Future Backlogs	In Process	Update policies and procedures to include methods that will be used when applications exceed underwriter capacity, align intake and screening processes, and explain when timeframes will be enforced, including in PLUS.	11/27/2025
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2024-NY-0002-001-A	8/9/2024	HUD Addressed Multifamily Mortgage Application Processing Delays, but Additional Action Is Needed To Better Manage Future Backlogs	In Process	Require that the PLUS system for receiving, processing, and assigning applications tracks applications and captures application intake, screening, and status, including key dates; captures data on the type of underwriter used; includes a portal for receiving documents and communicating with lenders; and generates FHA loan numbers. This will allow HUD to identify, monitor, and address processing delays and issues on a continuous basis; evaluate its performance and processes; and manage future challenges.	10/31/2026
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2024-LA-1002-001-B	8/6/2024	The City and County of Honolulu, HI, Should Enhance Its Fraud Risk Management Practices for Its ESG CARES Act Program	In Process	Obtain training or technical assistance as needed on the implementation of fraud risk management practices.	11/21/2025
2024-LA-1002-001-A	8/6/2024	The City and County of Honolulu, HI, Should Enhance Its Fraud Risk Management Practices for Its ESG CARES Act Program	In Process	Improve or enhance its antifraud efforts for the ESG program and incorporate fraud risk management practices that are consistent with the best practices identified in the Government Accountability Office's A Framework for Managing Fraud Risks in Federal Programs and Chief Financial Officers Council and Treasury Bureau of the Fiscal Services' Antifraud Playbook.	12/31/2025

2024-NY-0001-001-C	7/30/2024	HUD's FHA Appraiser Roster is Generally Reliable but Opportunities to Improve Data Management Exist	In Process	Improve quality assurance processes by adding steps to verify that the appraiser roster is accurate and reliable over time through testing of its logic-based system controls and data fields.	11/27/2025
2024-NY-0001-001-B	7/30/2024	HUD's FHA Appraiser Roster is Generally Reliable but Opportunities to Improve Data Management Exist	In Process	Maintain historical data for each appraiser record, including history on expiration dates, when appraisers are moved on or off the appraiser roster and when they are and are not allowed to be assigned to conduct appraisals.	11/27/2025

2024-NY-0001-001-A	7/30/2024	HUD's FHA Appraiser Roster is Generally Reliable but Opportunities to Improve Data Management Exist	In Process	Update relevant policies and procedures for appraiser roster management so that they align with each other and with regulations and reflect HUD practice. At a minimum, the policies and procedures should clearly cover appraiser roster status, license expiration, disciplinary actions, removals, data accuracy, and documentation.	11/27/2025
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2024-CH-1002-002-G	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Work with HUD's Office of Lead Hazard Control and Healthy Homes to assess whether the lead-based paint inspections and risk assessments with missing elements are sufficient to support the lead-based paint status of the Authority's properties. If it is determined that the lead-based paint and risk assessment reports are not sufficient, HUD should require the Authority to perform new assessments.	11/30/2025
2024-CH-1002-002-E	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Implement controls to ensure that accurate lead disclosures are provided to prospective and current tenants.	9/30/2025

2024-CH-1002-002-D	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Implement policies and procedures that align with HUD's requirements and controls to ensure that reevaluations are completed when required.	9/30/2025
2024-CH-1002-002-C	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Implement procedures that align with HUD's requirements and controls to ensure that visual assessments for lead-based paint are completed at least every 12 months.	9/30/2025

2024-CH-1002-002-B	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Develop a quality control process to ensure that records for the remaining 1,385 units contain evidence of lead-free status. If adequate documentation is not found to support that all lead-based paint was identified and abated and clearance was achieved as required, the Authority should complete a lead-based paint inspection of the developments to determine whether they are lead free.	9/30/2025
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2024-CH-1002-002-A	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Perform a search for historical documentation to support the lead-free status of the 15 units and the associated developments. If adequate documentation is not found to support that all lead-based paint was identified and abated and clearance was achieved as required, the Authority should complete a lead-based paint inspection of the developments to determine whether they are lead free.	9/30/2025
2024-CH-1002-001-B	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Develop and implement adequate procedures and controls to ensure that environmental investigations are completed when required.	9/30/2025

2024-CH-1002-001-A	7/12/2024	The Cuyahoga Metropolitan Housing Authority Did Not Have Adequate Oversight of Lead-Based Paint in Its Public Housing	In Process	Develop and implement adequate procedures to ensure that confirmed EBLL cases, unconfirmed EBLL cases, and environmental investigations are reported to HUD.	9/30/2025
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2024-CH-1001-003-B	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Work with HUD's Office of Lead Hazard Control and Healthy Homes to provide technical assistance to the Authority's staff to develop and implement policies, procedures, and controls for managing cases of children with EBLs to ensure compliance with the LSHR, including attempts to collaborate with public health departments to identify cases of EBL in children under 6 years of age under its HCV Program and updating its policies and procedures accordingly.	10/31/2025
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2024-CH-1001-003-A	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Develop and implement policies and procedures that align with HUD's requirements and controls to ensure that owners follow the requirements of the LSHR.	10/31/2025
2024-CH-1001-002-E	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Work with its contractor to ensure that the contractor's inspectors receive training on how to properly identify and categorize life-threatening deficiencies.	10/31/2025

2024-CH-1001-002-D	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Implement controls over its inspection processes and procedures to ensure that emergency failures are properly identified, reinspected, and corrected within 24 hours in accordance with its HCV Program administrative plan or the housing assistance to the owner is stopped.	10/3/2025
2024-CH-1001-002-C	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Implement procedures and controls regarding its stop payment process to ensure that it consistently (1) stops payments as required by its HCV Program administrative plan and HUD requirements, (2) verifies and documents the correction of deficiencies, and (3) maintains sufficient documentation to support the stop payment for each unit.	10/31/2025

2024-CH-1001-001-C	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Implement procedures and controls regarding its quality control inspections to ensure that the results of those inspections are appropriately used to evaluate and monitor the performance of the Authority's contracted inspectors and documentation is maintained on communications with the contractor on corrective actions taken to address recurring inspection deficiencies.	10/31/2025
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2024-CH-1001-001-B	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Implement a quality control process for monitoring its contracted inspectors to ensure that units meet HUD's requirements to prevent nearly \$36 million in program funds from being spent on units that do not meet HQS over the next year.	10/31/2025
2024-CH-1001-001-A	6/28/2024	The Columbus Metropolitan Housing Authority, Columbus, OH, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Provide evidence that the owners corrected the 248 deficiencies for the 48 units with outstanding deficiencies. If the owners fail to make corrections, the Authority should implement its stop payment procedures and provide supporting documentation to HUD.	2/28/2026

2024-FW-1002-002-G	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to since the property updates have been completed for the 24 program participants that did not receive the green infrastructure training, provide documentation that any subsequent program participants completed the green infrastructure training workshop before the grant agreement is signed and construction begins.	12/31/2025
2024-FW-1002-002-F	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to provide supporting documentation for the 4 program participants that did not have adequate income documentation. If the supporting documentation cannot be provided, repay, from nonfederal funds, \$99,347.	12/31/2025

2024-FW-1002-002-E	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to support or repay, from nonfederal funds, \$5,078 in the square footage overcharge for work not completed, according to the project design and invoice documentation.	12/31/2025
2024-FW-1002-002-D	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to analyze the effectiveness of the Retrofit program and identify what improvements are needed to better benefit program participants and lessen their burden, to include obtaining input from program participants, and implement those improvements.	12/31/2025

2024-FW-1002-002-C	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to develop and implement a plan for how to review the condition of the property updates and determine where repairs are needed.	12/31/2025
2024-FW-1002-002-B	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to develop and implement a methodology for NORA to conduct periodic evaluations at appropriate points during the construction process to assess the quality of the work on all new properties and correct any issues identified.	12/31/2025

2024-FW-1002-002-A	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to provide monitoring reports and supporting documentation to show that it conducted periodic monitoring of NORA' s performance and compliance with program rules and regulations and ensured that NORA promptly remedies any findings or concerns. This includes, but is not limited to, ensuring that NORA (1) provides adequate oversight of the contractors providing service under the program and (2) maintains documentation to support eligibility for program participants.	12/31/2025
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2024-FW-1002-001-H	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to develop a plan for how the City will continue to fulfill the required monitoring and oversight responsibilities of the National Disaster Resilience programs and projects if it runs out of planning and administration funds before it completes these programs and projects.	12/31/2025
2024-FW-1002-001-G	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to review misallocated planning and administration funds and reallocate any mistakenly allocated funds to the correct National Disaster Resilience project or grant activity. This measure could make available additional funds for program oversight.	12/31/2025

2024-FW-1002-001-F	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to analyze the method used to charge planning and administration costs to ensure that all costs are applied to the correct costs category and are valid charges to the National Disaster Resilience grant.	12/31/2025
2024-FW-1002-001-E	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to develop and submit to HUD for approval an updated planning and administration budget and staffing plan, after reassessing the infrastructure projects in recommendation 1A, to complete the National Disaster Resilience projects with the funds and within the timeframe remaining.	12/31/2025

2024-FW-1002-001-D	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to revise its risk assessment plan and process to ensure that monitoring is regularly conducted for its infrastructure projects through project completion, including establishing a monitoring schedule to ensure the progression and completion of the infrastructure projects.	12/31/2025
2024-FW-1002-001-C	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to review the number and type of positions for its National Disaster Resilience staff that are responsible for the oversight and completion of infrastructure projects and ensure that it has the appropriate staffing levels to complete adequate monitoring and oversight of the projects.	12/31/2025

2024-FW-1002-001-B	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to for the \$14,683,335 originally budgeted for the Milneburg and Microgrid projects, work with HUD to (1) determine whether its planned action plan amendment would constitute the need to submit a substantial action plan amendment, (2) ensure that any modifications in its action plan amendment would lessen the susceptibility of rain and flood events within the Gentilly area, and (3) require that any activities pursued under the action plan amendment could reasonably be expected to be completed by the September 30, 2029, deadline.	12/31/2025
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2024-FW-1002-001-A	3/11/2024	After More Than 6 Years, The City of New Orleans' National Disaster Resilience Project Activities Had Made Little Impact on Resilience, New Orleans, LA	In Process	We recommend that HUD require the City to reassess the eight infrastructure projects still in the design or planning phase to determine whether the City can complete the projects or how the remaining funds could be best used within the 6 years remaining for the grant period to ensure that the City is protected from future storm and rain events.	12/31/2025
2024-FO-0004-003-A	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Obtain the required approvals under PRA for the PR 29 report.	6/30/2025

2024-FO-0004-002-D	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Update Line 4 - Cash (grant funds) disbursed during the reporting period in the PR 29 report to allow grantees to report all CDBG grant funds disbursed, including funds that have not yet been drawn down from HUD for reimbursement.	11/30/2025
2024-FO-0004-002-C	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Work with OCFO to ensure that CPD collects and reports to OCFO all of the information needed to properly account for all CPD activities in HUD's financial statements in accordance with Federal financial reporting requirements and accounting standards.	11/30/2025

2024-FO-0004-002-B	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Develop guidance that encourages grantees to draw down funds for reimbursement on a regular schedule, not less than quarterly.	9/3/2025
2024-FO-0004-002-A	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Determine how often grantees' requests for reimbursement contain cost outside the quarter and in coordination with OCFO, evaluate CPD's grant accrual methodology and assumptions to ensure that it adequately considers the impact of these late cost reimbursements.	11/30/2025
2024-FO-0004-001-F	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Evaluate and update IDIS to ensure that resubmissions of PR 29 reports are tracked and prior submissions are preserved and correct the system's misclassification of unsubmitted and uncertified draft PR 29 reports as submitted.	9/3/2025

2024-FO-0004-001-E	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Develop written procedures on how to review PR 29 report submissions and monitor resubmissions, late submissions, and nonsubmissions.	9/30/2025
2024-FO-0004-001-D	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Update the CPD Monitoring Handbook to incorporate the review of the PR 29 report when performing financial monitoring reviews.	9/30/2025

2024-FO-0004-001-C	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Follow up with the four grantees without adequate supporting documentation and assess their compliance with the financial management requirements in 2 CFR 200.302(b)(3), which require the financial management system of each non-Federal entity to provide for records that adequately identify the source and application of funds for federally funded activities.	12/31/2024
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2024-FO-0004-001-A	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Process	Develop comprehensive guidance and training for grantees on how to prepare the PR 29 report to ensure that the information collected is reliable, accurate, timely, and in compliance with the Uniform Administrative Guidance for Grants and Cooperative Agreements, specifically 2 CFR 200.302(a)(b) and 2 CFR 200.303	9/3/2025
2024-IG-0001-001-A	1/23/2024	Management Alert – Action Is Needed From HUD Leadership To Resolve Systemic Challenges With Improper Payments	In Dispute	We recommend that the Deputy Secretary Develop and execute a detailed plan and timeline for both testing and reporting estimates of improper payments in the PIH-TBRA and PBRA programs in compliance with Federal law and OMB guidance.	TBD

2024-FW-1001-001-F	10/27/2023	The Puerto Rico Department of Housing Should Enhance Its Fraud Risk Management Practices	In Process	We recommend that the Deputy Assistant Secretary for Grant Programs determine the fraud risk exposure in HUD's disaster recovery and mitigation programs and work with grantees to implement appropriate fraud mitigation activities.	12/31/2025
2024-FW-1001-001-E	10/27/2023	The Puerto Rico Department of Housing Should Enhance Its Fraud Risk Management Practices	In Process	We recommend that the Deputy Assistant Secretary for Grant Programs assess whether grantees have mature fraud risk management programs within the disaster recovery and mitigation programs.	12/31/2025

2024-FW-1001-001-D	10/27/2023	The Puerto Rico Department of Housing Should Enhance Its Fraud Risk Management Practices	In Process	We recommend that the Deputy Assistant Secretary for Grant Programs coordinate with HUD's Chief Risk Officer to (1) provide training and technical assistance to PRDOH with a focus on the design, implementation, and performance of fraud risk assessments, and (2) establish a fraud risk management framework for the organization.	12/31/2025
2024-FW-1001-001-C	10/27/2023	The Puerto Rico Department of Housing Should Enhance Its Fraud Risk Management Practices	In Process	We recommend that the Deputy Assistant Secretary for Grant Programs evaluate PRDOH's risk exposure and tolerance as part of HUD's program-specific fraud risk assessment for disaster grant programs.	12/31/2025

2024-FW-0001-001-A	10/20/2023	Preventing Duplication of Benefits When Using Community Development Block Grant Disaster Recovery and Mitigation Funds	In Process	We recommend that the Director, Office of Disaster Recovery, perform monitoring of or otherwise review grantees' detailed procedures for preventing duplication of benefits for each grant activity within the first year after HUD signs the grant agreement or before grantees process applications for assistance, whichever occurs first.	5/31/2026
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2023-FW-0003-002-A	7/21/2023	Disaster Recovery Data Portal	In Process	We recommend that the General Deputy Assistant Secretary, Office of Policy Development and Research; the Deputy Chief Information Officer; and the Director, Office of Disaster Recovery, identify and incorporate at least one additional data source into the Disaster Recovery Data Portal to further assist grantees with duplication of benefits assessments.	10/31/2024
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2023-FW-0003-001-A	7/21/2023	Disaster Recovery Data Portal	In Process	We recommend that the General Deputy Assistant Secretary, Office of Policy Development and Research, and the Deputy Chief Information Officer, Office of the Chief Information Officer develop the project management documents, as required by HUD's Project Planning and Management Life Cycle V2.0 policy, including obtaining required approvals and ensuring that an adequate project risk management process is established for identifying, analyzing, and responding to project risks.	12/31/2024
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2023-FW-1002-001-G	6/12/2023	The Virgin Islands Housing Finance Authority's Administration of Its Non-Federal Match Program for Community Development Block Grant Disaster Recovery Funds Had Weaknesses	In Process	We recommend that the Deputy Assistant Secretary work with the Authority to assess the risk of potential improper payment for projects PW273 and PW100 and vouchers 576322, 583423, and 578761.	6/15/2026
2023-CH-0003-001-B	5/23/2023	Improvements Are Needed To Ensure That Public Housing Properties Are Inspected in a Timely Manner	Pending Legislative Proposal	Implement adequate policies, procedures, and controls to ensure that public housing properties will be inspected within required timeframes.	10/1/2026

2023-FO-0009-001-A	5/22/2023	HUD Did Not Comply With the Payment Integrity Information Act of 2019, Washington, DC	In Process	Establish an improper payment council within HUD that consists of senior accountable officials from across the Department with a role in the effort that would work to identify risks and challenges to compliance and identify solutions as a collaborative group.	TBD
2023-FW-0002-001-F	5/17/2023	HUD's Oversight of CDBG-DR Grantees' Use of Program Income	In Process	We recommend that the Director for HUD's Office of Disaster Recovery implement quality control procedures to ensure that HUD staff completes the action plan and QPR checklists.	9/30/2025
2023-FW-0002-001-D	5/17/2023	HUD's Oversight of CDBG-DR Grantees' Use of Program Income	In Process	We recommend that the Director for HUD's Office of Disaster Recovery develop and implement controls to ensure that untimely FFRs are identified and corrected.	9/30/2025

2023-FW-0002-001-C	5/17/2023	HUD's Oversight of CDBG-DR Grantees' Use of Program Income	In Process	We recommend that the Director for HUD's Office of Disaster Recovery develop and implement controls to ensure that program income balance discrepancies are identified and corrected.	9/30/2025
2023-BO-0002-001-E	3/30/2023	HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans	In Process	We recommend that the Chief Procurement Officer update HUD's field service manager contract monitoring plan and FSM qualitative monitoring databases used to monitor contractor performance to align with the QASP and contractual requirements as noted in recommendation 1G below.	12/1/2025

2023-CH-0002-001-C	3/6/2023	HUD Could Improve Its Process for Evaluating the Performance of Public Housing Agencies' Housing Choice Voucher Programs	In Process	We recommend that the Deputy Assistant Secretary for Field Operations provide training and guidance to field office program staff on SEMAP scoring, rating, and verification procedures, including confirmatory reviews, quality control reviews, and adjustments, as appropriate, for the revised SEMAP process.	3/1/2028
2023-CH-0002-001-A	3/6/2023	HUD Could Improve Its Process for Evaluating the Performance of Public Housing Agencies' Housing Choice Voucher Programs	In Process	We recommend that the Deputy Assistant Secretary for Public Housing and Voucher Programs enhance SEMAP or develop a new performance measurement process that would identify PHAs with underperforming HCV Programs, which should include an assessment of PHAs' ability to maximize assistance to house families.	11/30/2027

2023-FO-0001-001-E	10/26/2022	Improvements are Needed in HUD's Fraud Risk Management Program	In Process	Develop and implement a strategy for collecting and analyzing agency-wide data, to include subrecipient and beneficiary data, to identify trends and potential indicators of fraud across programs.	9/30/2025
2023-FO-0001-001-A	10/26/2022	Improvements are Needed in HUD's Fraud Risk Management Program	In Process	Perform a complete agency-wide fraud risk assessment (which incorporates the fraud risk assessments performed at the program level) and use the results to develop and implement an agency-wide plan to move HUD's fraud risk management program out of the ad hoc phase.	9/30/2024

2023-LA-0001-001-B	10/13/2022	HUD Appropriately Marketed and Sold Section 184 Properties on Restricted Lands; However, Its Systems and Internal Controls Had Weaknesses	Pending Legislative Proposal	In conjunction with corrective actions being taken on previous audits, revise ONAP's internal policy and procedures to include detailed written policies and procedures for the marketing, preservation, and sale of defaulted loan notes and REO properties on tribal trust and other restricted lands.	7/1/2026
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2023-CH-0001-001-F	10/11/2022	HUD Lacked Adequate Oversight of Lead-Based Paint Hazard Remediation in Public Housing	In Process	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to assess the lead-based paint hazard reduction activities performed at the 19 developments associated with 18 public housing agencies reviewed that did not implement interim controls and ongoing maintenance and reevaluation activities or adequately document that previously identified lead-based paint had been abated or treated with interim controls and subjected to ongoing maintenance and reevaluation activities. If those reduction activities did not fully abate the lead-	6/1/2027
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2023-CH-0001-001-C	10/11/2022	HUD Lacked Adequate Oversight of Lead-Based Paint Hazard Remediation in Public Housing	In Process	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to determine the cost to eliminate or control the lead-based paint and lead based paint hazards in public housing and the timeframe to complete such work based on the existing funding levels and strategies that could accelerate the timeframe.	2/1/2030
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2023-CH-0001-001-B	10/11/2022	HUD Lacked Adequate Oversight of Lead-Based Paint Hazard Remediation in Public Housing	In Process	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to determine the number of developments and associated units that contain lead-based paint and lead-based paint hazards.	2/1/2029
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2023-IG-0001-001-A	10/4/2022	Management Alert 2023-IG-001: Action Needed to Ensure That Assisted Property Owners, Including Public Housing Agencies, Comply with the Lead Safe Housing Rule	In Process	Update applicable requirements to require assisted property owners, including PHAs, to maintain adequate documentation to support their determinations that maintenance and hazard reduction activities that disturbs surfaces with lead-based painted qualify for the de minimis exemption from lead-safe work practices under the Lead Safe Housing Rule.	1/31/2024
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2022-FO-0007-001-A	9/29/2022	Potential Fraud Schemes That Could Affect Tenant- and Project-Based Rental Assistance, HOME, and Operating Fund Programs' CARES and ARP Act Funds	In Process	Use the fraud risk inventory to enhance program-specific fraud risk assessments for the TBRA and Operating Fund programs.	9/30/2026
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2022-AT-1002-001-A	9/16/2022	The State of North Carolina Generally Had Capacity and Mostly Followed Disbursement Requirements, but Its Procurement Process Needs Improvement	In Process	Provide adequate documentation to support that the \$2,588,362 in CDBG-DR funds for three unsupported project and program management services expenditures cited in this report was spent for supported, necessary, and reasonable costs. Any amount for which adequate support cannot be provided should be repaid from non-Federal funds.	5/15/2023
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2022-NY-1003-002-C	8/24/2022	Long Branch Housing Authority, Long Branch, NJ, Did Not Properly Handle Income and Expenses Related to Agreements With Other Housing Agencies	In Process	We recommend that the Director of HUD's Newark Office of Public Housing require Long Branch to prepare and provide support to show the reasonableness and eligibility of the \$1,583,652 in employee incentive payments related to services performed for Asbury Park and Red Bank, which was paid from agreement income, or reimburse its program from non-Federal funds for any amount it cannot support.	10/31/2023
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2022-NY-1003-002-B	8/24/2022	Long Branch Housing Authority, Long Branch, NJ, Did Not Properly Handle Income and Expenses Related to Agreements With Other Housing Agencies	In Process	We recommend that the Director of HUD's Newark Office of Public Housing require Long Branch to reimburse Long Branch's program from non-Federal funds for any Long Branch program funds used for payroll expenses related to services provided to Asbury Park and Red Bank as established in recommendation 2A, estimated to be \$1,014,660.	10/31/2023
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2022-NY-1003-002-A	8/24/2022	Long Branch Housing Authority, Long Branch, NJ, Did Not Properly Handle Income and Expenses Related to Agreements With Other Housing Agencies	In Process	We recommend that the Director of HUD's Newark Office of Public Housing require Long Branch to prepare and provide support for a reasonable estimate of the amount of employee time used to perform services for Asbury Park and Red Bank and the amount of Long Branch program funds used to pay for that time. This estimate should include all employees known or believed to have provided services under the agreements based on language in the agreements, incentive payments, after-the-fact documentation provided, and any other applicable knowledge or documentation, which would show that the employees performed work under the agreements.	10/31/2023
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2022-NY-1003-001-A	8/24/2022	Long Branch Housing Authority, Long Branch, NJ, Did Not Properly Handle Income and Expenses Related to Agreements With Other Housing Agencies	In Process	We recommend that the Director of HUD's Newark Office of Public Housing make a determination regarding outstanding agreement income, including whether those unspent funds should be returned to the public housing agencies, thereby putting up to \$697,912 to better use, including \$478,165 related to Asbury Park and \$219,747 related to Red Bank.	10/31/2023
2022-NY-1002-002-B	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Support that \$1,236,210 in funds not yet spent on the contracts reviewed, along with any new procurements, would be reasonable or reallocate the funds to ensure that they will be put to their intended use	10/31/2023

2022-NY-1002-002-A	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Support that \$2,870,374 paid for goods and services was reasonable in accordance with applicable requirements or repay its Public Housing Operating Fund or Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable.	10/31/2023
2022-NY-1002-001-J	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Consider and take additional action if the Authority does not complete recommendations 1A and 1B before submitting its next annual plan, including withholding further awards for its program, conditioning future grant funds, and other remedies that may be legally available until the Authority completes recommendations 1A and 1B.	7/27/2023

2022-NY-1002-001-E	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Submit a Section 18 application to obtain HUD approval of any proposed new lease agreement prior to its execution, in compliance with the United States Housing Act of 1937 and 24 CFR Part 970.	7/31/2023
2022-NY-1002-001-D	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Repay from non-Federal funds any proceeds used for unallowable expenses identified in recommendation 1C.	7/31/2023

2022-NY-1002-001-C	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Correct the reporting and use of proceeds received from the current lease, thereby putting \$1,278,260 to better use. This requirement includes properly recording the proceeds as restricted nonrental program income on its financial data schedule, placing any unspent funds into an account subject to a general depository agreement until spent, providing a detailed accounting of the use of the proceeds, reporting the use of any proceeds used for demolition or other expenses in a revised 5-year annual plan, and making any other updates needed to ensure that funds are properly recorded and used.	7/31/2023
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2022-NY-1002-001-B	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Execute and record the release of the current lease with the third party and ensure that the declaration of trust is returned to the first priority position.	7/28/2023
2022-NY-1002-001-A	3/30/2022	The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs	In Process	Terminate the current lease and pay for any fees needed to terminate the lease from non-Federal funds.	7/28/2023

2022-BO-0001-001-C	2/7/2022	HUD Did Not Have Adequate Policies and Procedures for Ensuring That Public Housing Agencies Properly Processed Requests for Reasonable Accommodation	In Process	We recommend that HUD's Deputy Assistant Secretary for Public Housing and Voucher Programs conduct additional outreach efforts to educate tenants and PHAs on their rights and responsibilities related to requests for reasonable accommodation, including technical assistance, webinars, and external communications to inform PHAs about their responsibilities and how to evaluate requests for reasonable accommodation, and help families understand their rights.	6/11/2025
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2022-LA-1001-002-C	1/20/2022	The Los Angeles Homeless Services Authority, Los Angeles, CA, Did Not Always Administer Its Continuum of Care Program in Accordance With HUD Requirements	In Process	Develop and implement additional written procedures and controls to ensure that employees charge time in accordance with program requirements and that the Authority fully documents and supports that salary and rental cost allocations are charged to its CoC grants in accordance with its cost allocation plan.	4/27/2023
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2022-LA-1001-002-B	1/20/2022	The Los Angeles Homeless Services Authority, Los Angeles, CA, Did Not Always Administer Its Continuum of Care Program in Accordance With HUD Requirements	In Process	Adequately support the eligibility of rent costs or repay its CoC grants \$55,545 from non-Federal funds.	4/27/2023
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2022-LA-1001-002-A	1/20/2022	The Los Angeles Homeless Services Authority, Los Angeles, CA, Did Not Always Administer Its Continuum of Care Program in Accordance With HUD Requirements	In Process	Adequately support the eligibility of payroll costs or repay its CoC grants \$824,302 from non-Federal funds.	4/27/2023
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2022-NY-1001-001-G	1/11/2022	The Buffalo Municipal Housing Authority, Buffalo, NY, Needs To Improve Its Management of the Commodore Perry Homes Development To Address Longstanding Concerns	In Process	Develop and implement a plan for the original property related to the 46 units converted under the RAD transfer of assistance option to ensure that the property and proceeds from its disposition are used in accordance with requirements.	12/31/2027
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2022-NY-1001-001-F	1/11/2022	The Buffalo Municipal Housing Authority, Buffalo, NY, Needs To Improve Its Management of the Commodore Perry Homes Development To Address Longstanding Concerns	In Process	Develop and implement a plan to use available asset repositioning options for the remaining 284 public housing units at the Commodore Perry Homes development, including 274 dwelling units and 10 nondwelling units.	12/31/2027
2022-LA-0001-001-D	1/7/2022	HUD Did Not Have Adequate Controls in Place to Track, Monitor, and Issue FHA Refunds Owed to Homeowners	Pending Legislative Proposal	Develop and implement written policies and procedures regarding the designation of legal representation for applicants.	2/27/2026

2022-FO-0801-001-F	10/12/2021	Fraud Risk Inventory for the CDBG and ESG CARES Act Funds	In Process	Develop and implement a fraud analytics strategy using available data, including but not limited to data and information collected during the grantee risk assessment and monitoring processes, to begin conducting data analyses to identify potential fraud risks for further review.	9/26/2025
2022-FO-0801-001-E	10/12/2021	Fraud Risk Inventory for the CDBG and ESG CARES Act Funds	In Process	Develop and implement a fraud risk checklist or other instrument as part of CPD's monitoring oversight requirements, to be completed as part of each remote and onsite monitoring review.	9/26/2025

2022-FO-0801-001-D	10/12/2021	Fraud Risk Inventory for the CDBG and ESG CARES Act Funds	In Process	Implement efforts to increase the awareness of fraud at all levels (headquarters, field offices, grantees, subrecipients, etc.), including but not limited to regularly publishing articles on known fraud schemes and identified instances of fraud in periodic newsletters or on CPD's intranet website, providing recurring fraud risk trainings to HUD employees and grantees and working with OIG to develop materials to support fraud awareness.	1/31/2024
2022-FO-0801-001-C	10/12/2021	Fraud Risk Inventory for the CDBG and ESG CARES Act Funds	In Process	Consider OIG's fraud risk inventory to improve CPD's own fraud risk assessments and develop a program-specific fraud risk map and compendium.	9/26/2025

2022-FO-0801-001-B	10/12/2021	Fraud Risk Inventory for the CDBG and ESG CARES Act Funds	In Process	Complete a program-specific fraud risk assessment and risk profile for the CDBG and ESG programs, with emphasis on CARES Act funding, and replicate this process to create program-specific fraud assessments and risk profiles for other CPD programs.	9/26/2025
2021-KC-0004-001-B	7/28/2021	HUD's Office of Multifamily Housing Programs' Complaint Process Did Not Ensure That Health and Safety Complaints Were Resolved in a Timely Manner	Pending Legislative Proposal	Develop agencywide policies and procedures for the intake, monitoring, and tracking of health and safety complaints.	3/31/2026

2021-KC-0004-001-A	7/28/2021	HUD's Office of Multifamily Housing Programs' Complaint Process Did Not Ensure That Health and Safety Complaints Were Resolved in a Timely Manner	Pending Legislative Proposal	Develop a comprehensive process to ensure that complaints received by HUD's Multifamily Housing Clearinghouse are resolved in a timely manner.	3/31/2026
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2021-KC-0003-001-A	7/26/2021	HUD's Major Program Offices Can Improve Their Preparedness To Respond to Upcoming Natural Disasters	In Process	Establish and implement a process to ensure that The Office of Multifamily Housing Programs' policies, procedures, and supervisory controls are effective. This process should include addressing postdisaster damage assessments, properly updating iREMS, and executing loan forbearances. This process should also integrate with other HUD program offices as appropriate to improve consistency with HUD's overall disaster response and to ensure the effectiveness of disaster controls.	12/31/2022
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2021-FW-1001-001-E	6/2/2021	Harris County Community Services Department, Houston, TX, Was Inefficient and Ineffective in Operating Its Hurricane Harvey Program	In Process	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to review Harris County's Housing Reimbursement Program policies, including assistance prioritization, to ensure compliance with the Texas GLO's action plan and amendments. This would include the Texas GLO analyzing the County's project pipeline to determine whether changes are warranted to ensure that those most in need are prioritized to receive limited Federal assistance. The Texas GLO should provide HUD with an analysis of the County's project pipeline within 90 days of its review to share the results and demonstrate	9/14/2022
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2021-FW-1001-001-D	6/2/2021	Harris County Community Services Department, Houston, TX, Was Inefficient and Ineffective in Operating Its Hurricane Harvey Program	In Process	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to ensure that Harris County obtains adequate training for its program staff and that the staff continuously demonstrates their understanding of and competence to operate Harris County's programs within applicable requirements. This would include ensuring that Harris County takes appropriate steps to remedy situations where staff are not operating the program within applicable requirements.	9/14/2022
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2021-FW-1001-001-C	6/2/2021	Harris County Community Services Department, Houston, TX, Was Inefficient and Ineffective in Operating Its Hurricane Harvey Program	In Process	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide evidence of subrecipient monitoring of Harris County's capacity to manage its Hurricane Harvey grant funds to address duplicative, inefficient, and cost-prohibitive processes or positions. The evidence should include any corrective actions that have been imposed and Harris County's response.	9/14/2022
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2021-FW-1001-001-B	6/2/2021	Harris County Community Services Department, Houston, TX, Was Inefficient and Ineffective in Operating Its Hurricane Harvey Program	In Process	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to set performance and financial milestones, including approval of Harris County's projects and obligation and expenditure of funds, for all programs and activities funded under the Harris County subrecipient agreement through the remainder of the contract and deadlines for Harris County to achieve those milestones. This would include the Texas GLO (1) providing its plan to continually assess whether Harris County is meeting the established milestones within the prescribed time period; (2) taking appropriate action as outlined in the subrecipient agreement	9/14/2022
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2021-FW-1001-001-A	6/2/2021	Harris County Community Services Department, Houston, TX, Was Inefficient and Ineffective in Operating Its Hurricane Harvey Program	In Process	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide its plan to continuously monitor Harris County's pace and performance in its remaining Hurricane Harvey CDBG-DR program and take appropriate action to ensure that program goals are met. The plan should include a process for repurposing additional grant funds, if necessary, to avoid potential recapture due to Harris County's inability to meet the expenditure deadline established under its subrecipient agreement with the Texas GLO, and to allow the Texas GLO to meet the expenditure deadline for its grant award.	9/14/2022
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2021-LA-1002-003-A	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Support the reasonableness of the South Gate contract or repay NSP2 \$856,692 from non-Federal funds.	4/25/2022
2021-LA-1002-002-E	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Obtain training to ensure that it understands NSP2 regulations and requirements related to payroll allocation for its administrative and project delivery costs and program income calculation methodology to ensure it properly computes the amount it is allowed to charge for administrative costs.	4/25/2022

2021-LA-1002-002-A	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Provide adequate documentation to support its administrative and project delivery cost expenditures or repay the program \$1,388,545 from non-Federal funds.	4/25/2022
2021-LA-1002-001-I	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Submit overdue NSP2 quarterly reports to DRGR and update prior reports that did not accurately report program income activity.	4/25/2022

2021-LA-1002-001-H	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Adjust program income calculation methodology to ensure it is in accordance with HUD requirements.	4/25/2022
2021-LA-1002-001-G	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Amend the NSP2 action plan to include its revolving loan fund.	4/25/2022

2021-LA-1002-001-D	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Provide documentation to support that \$500,000 in NSP funds transferred to the revolving loan fund was used for an eligible NSP2 activity or property or repay the program from non-Federal funds.	4/25/2022
2021-LA-1002-001-C	1/5/2021	Neighborhood Housing Services of Los Angeles County, Los Angeles, CA, Did Not Always Follow Program Requirements in Administering Its NSP2	In Process	Provide documentation to support that \$658,261 in loan proceeds was used for an eligible NSP2 activity or property or repay the program from non-Federal funds.	4/25/2022

2021-LA-1001-002-A	10/27/2020	The City of Compton, CA, Did Not Always Administer Neighborhood Stabilization Program Funds in Compliance With Procedures and Regulations	In Process	Provide the required documents to support \$161,131 in NSP1 and \$109,525 in NSP3 funds for expenses for acquisition, rehabilitation, and administration. If the City cannot provide the required documents, it should repay the U.S. Treasury from non-Federal funds.	4/15/2022
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2020-CH-0005-001-A	8/21/2020	HUD Needs To Improve Its Oversight of Lead in the Water of Multifamily Housing Units	In Process	Develop and implement an action plan that includes sufficient policies, procedures, and controls that address households living in multifamily housing units having a sufficient supply of safe drinking water. Such policies, procedures, and controls should include but not be limited to (1) developing and implementing internal procedures to be notified, and share with the owners and management agents of the multifamily housing properties, when the public water systems' water exceeds the Environmental Protection Agency's lead action level and (2) revising HUD's applicable regulations, providing guidance to the owners and	5/23/2025
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2020-CH-0003-001-E	3/18/2020	HUD Lacked Adequate Oversight of Public Housing Agencies' Compliance With the Lead Safe Housing Rule	In Process	Ensure that the 382 potentially noncompliant developments are reported in its response tracking system and reviewed for compliance with the Lead Safe Housing Rule.	9/18/2026
2020-CH-0003-001-D	3/18/2020	HUD Lacked Adequate Oversight of Public Housing Agencies' Compliance With the Lead Safe Housing Rule	In Process	Ensure that the remaining 244 developments' exemption status is properly supported.	9/18/2026

2020-CH-0003-001-C	3/18/2020	HUD Lacked Adequate Oversight of Public Housing Agencies' Compliance With the Lead Safe Housing Rule	In Process	Ensure that the 55 developments without sufficient support for an exemption either support the exemption status or complete the required lead-based paint inspections and provide the documentation to the appropriate field office.	9/18/2026
2020-AT-1002-001-G	3/16/2020	The Puerto Rico Department of Housing, San Juan, PR, Should Strengthen Its Capacity To Administer Its Disaster Grants	In Process	Complete, within 30 days of the issuance of this audit report, the review for preventing duplication of benefits associated with its 2008 CDBG-DR grant and pursue appropriate remedies for any instances of noncompliance found.	4/1/2023

2019-KC-0003-001-A	9/30/2019	FHA Insured at Least \$13 Billion in Loans to Ineligible Borrowers With Delinquent Federal Tax Debt	Pending Legislative Proposal	Require lenders to obtain the borrowers' consent to verify the existence of delinquent Federal taxes with the IRS during loan origination and deny any applicant with delinquent Federal tax debt and no payment plan or a noncompliant payment plan or an applicant refusing to provide consent from receiving FHA insurance to put at least \$6.1 billion to better use by avoiding potential future costs to the FHA insurance fund.	5/6/2026
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2019-CH-1003-001-H	9/3/2019	The Management Agent for Lake View Towers Apartments, Chicago, IL, Did Not Always Comply With HUD's Section 8 HAP Program Requirements	In Process	Ensure that the management agent's staff is properly trained and familiar with HUD's and the project's requirements regarding housing assistance payments calculations.	5/31/2023
2019-CH-1003-001-E	9/3/2019	The Management Agent for Lake View Towers Apartments, Chicago, IL, Did Not Always Comply With HUD's Section 8 HAP Program Requirements	In Process	Implement adequate quality control procedures to ensure that housing assistance payments are appropriately calculated and supported. These procedures and controls should ensure that \$54,257 in program funds is appropriately used for future payments.	5/31/2023

2019-CH-1003-001-D	9/3/2019	The Management Agent for Lake View Towers Apartments, Chicago, IL, Did Not Always Comply With HUD's Section 8 HAP Program Requirements	In Process	Pursue collection from the applicable household or reimburse HUD \$26,915 from nonproject funds for the overpayment of housing assistance due to unreported income.	5/31/2023
2019-CH-1003-001-C	9/3/2019	The Management Agent for Lake View Towers Apartments, Chicago, IL, Did Not Always Comply With HUD's Section 8 HAP Program Requirements	In Process	Support or reimburse HUD \$159,938 from nonproject funds for the unsupported payments of housing assistance cited in the finding.	5/31/2023

2019-CH-1003-001-A	9/3/2019	The Management Agent for Lake View Towers Apartments, Chicago, IL, Did Not Always Comply With HUD's Section 8 HAP Program Requirements	In Process	Reimburse HUD \$30,037 from nonproject funds for the overpayment of housing assistance and utility allowances due to incorrect calculations.	5/31/2023
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2019-AT-1005-001-B	8/9/2019	The Municipality of Yauco, PR, Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	In Process	Ensure that \$1,045,085 in CDBG funds drawn from HUD between July 1, 2015, and October 31, 2018, 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 CDBG program from non-Federal funds. Footnote 2: Total drawdowns of more than \$1.5 million were adjusted to consider \$106 questioned in recommendation 1D and \$469,974 in recommendation 2A.	10/1/2026
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2019-KC-0002-001-A	6/25/2019	HUD Paid Rental Subsidies To Benefit Public Housing and Voucher Tenants Reported as Excluded From Federal Programs or Deceased	In Process	Issue guidance to PHAs to ensure any applicant for or tenant of public or assisted housing whose name appears on the SAM excluded parties list are reviewed by PHAs to determine eligibility in a manner consistent with the regulations in 2 CFR 180 and 2424 so that ineligible applicants or tenants are not admitted or recertified to put up to \$13.7 million to better use.	6/1/2027
2019-AT-1004-001-G	6/14/2019	The North Carolina Department of Commerce Did Not Administer Its Neighborhood Stabilization Program Grants as Required by HUD	In Process	Establish and implement written procedures and provide adequate training to staff associated with administering the NSP grant to help ensure accurate reporting of program income.	7/31/2022

2019-AT-1004-001-F	6/14/2019	The North Carolina Department of Commerce Did Not Administer Its Neighborhood Stabilization Program Grants as Required by HUD	In Process	Update the NSP program income information in HUD's grant tracking system and quarterly performance reports and reconcile with the Department's records.	10/1/2025
2019-AT-1004-001-D	6/14/2019	The North Carolina Department of Commerce Did Not Administer Its Neighborhood Stabilization Program Grants as Required by HUD	In Process	Support or reimburse the appropriate NSP grant \$1,186,105 from non-Federal funds for the unsupported subrecipient and administrative expenditures.	7/31/2022

2019-AT-1004-001-B	6/14/2019	The North Carolina Department of Commerce Did Not Administer Its Neighborhood Stabilization Program Grants as Required by HUD	In Process	Support or reimburse its NSP1 grant \$1,300,000 from non-Federal funds for the unsupported reallocation of grant funds.	6/30/2023
2019-AT-1004-001-A	6/14/2019	The North Carolina Department of Commerce Did Not Administer Its Neighborhood Stabilization Program Grants as Required by HUD	In Process	Put \$417,113 in unspent NSP1 funds associated with three activities to better use by reprogramming the funds to other subrecipients using an appropriate method or return the funds to HUD.	6/30/2023

2019-NY-1002-002-B	5/29/2019	The State of New York Did Not Ensure That Appraised Values Used by Its Program Were Supported and Appraisal Costs and Services Complied With Requirements	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that \$156,940 paid for sales brochures, economic land analysis studies, and consultant fees was reasonable, necessary, supported, and for services that were performed in accordance with applicable requirements or reimburse any unsupported costs from non-Federal funds.	3/30/2024
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2019-NY-1002-002-A	5/29/2019	The State of New York Did Not Ensure That Appraised Values Used by Its Program Were Supported and Appraisal Costs and Services Complied With Requirements	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that \$3,119,209 paid for appraisals and poststorm addenda performed by its contractor was reasonable, supported, and for services that were performed in accordance with applicable requirements or reimburse any unsupported costs from non-Federal funds.	3/30/2024
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2019-NY-1002-001-D	5/29/2019	The State of New York Did Not Ensure That Appraised Values Used by Its Program Were Supported and Appraisal Costs and Services Complied With Requirements	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to strengthen controls over the property valuation process for its program to ensure that up to \$93,350,616 not yet disbursed is put to better use. This recommendation includes but is not limited to implementing a process to review the appraisal and quality control work to ensure that appraised fair market values are supported and that quality control reviews are performed as required by Federal, State, and industry standards and to take appropriate action for cases in which the work does not comply with requirements.	3/30/2024
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2019-NY-1002-001-B	5/29/2019	The State of New York Did Not Ensure That Appraised Values Used by Its Program Were Supported and Appraisal Costs and Services Complied With Requirements	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to support the appraised fair market values of the 942 other properties included in our sampling universe to ensure that \$361,465,173 in settlement costs was supported. This recommendation includes but is not limited to providing support to show that appraisals contained accurate and verified information for the subject and comparable properties, time adjustments were supported, and other adjustments were supported. If support cannot be provided, the State should reimburse the unsupported costs	3/30/2024
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2019-NY-1002-001-A	5/29/2019	The State of New York Did Not Ensure That Appraised Values Used by Its Program Were Supported and Appraisal Costs and Services Complied With Requirements	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the State to provide documentation to support the appraised fair market values of the 14 properties sampled to ensure that \$5,920,097 in settlement costs was supported. This recommendation includes but is not limited to providing support to show that appraisals contained accurate and verified information for the subject and comparable properties, time adjustments were supported, and other adjustments were supported. If support cannot be provided, the State should reimburse the unsupported costs from non-Federal funds.	3/30/2024
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2019-KC-0001-001-B	4/11/2019	FHA Improperly Paid Partial Claims That Did Not Reinstate Their Related Loans	In Process	Design controls to protect the insurance fund from improper partial claims that did not reinstate the loans to put \$27.1 million to better use.	4/15/2022
2018-NY-1007-001-G	9/27/2018	The City of New York, NY Did Not Always Use Disaster Recovery Funds Under Its Program for Eligible and Supported Costs	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that payments made under the Rockaway Boardwalk construction management services contract complied with Davis-Bacon and Related Acts requirements and that restitution is made to affected workers for any underpayments identified.	4/15/2022

2018-NY-1007-001-D	9/27/2018	The City of New York, NY Did Not Always Use Disaster Recovery Funds Under Its Program for Eligible and Supported Costs	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to pay \$544 in unpaid wages to the subcontractors of the affected employees and submit evidence that these employees have been paid.	5/30/2025
2018-NY-1007-001-C	9/27/2018	The City of New York, NY Did Not Always Use Disaster Recovery Funds Under Its Program for Eligible and Supported Costs	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to reimburse its program \$1,198 from non-Federal funds for overpaid wages due to billing and payroll errors.	5/30/2025

2018-NY-1007-001-B	9/27/2018	The City of New York, NY Did Not Always Use Disaster Recovery Funds Under Its Program for Eligible and Supported Costs	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation to show that the \$2,689 disbursed due to a higher than required overtime rate was supported by documentation from the trade unions or reimburse its program from non-Federal funds.	11/25/2025
2018-NY-1007-001-A	9/27/2018	The City of New York, NY Did Not Always Use Disaster Recovery Funds Under Its Program for Eligible and Supported Costs	In Process	We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation to show that the \$594,012 disbursed due to the use of multipliers was for eligible, reasonable, necessary, and supported costs or reimburse its program from non-Federal funds.	5/30/2025

2018-LA-0007-001-A	9/27/2018	HUD Paid an Estimated \$413 Million for Unnecessary Preforeclosure Claim Interest and Other Costs Due to Lender Servicing Delays	Pending Legislative Proposal	Implement a change to regulations at 24 CFR Part 203 to require curtailment of preforeclosure interest and other costs that are caused by lender servicing delays, resulting in \$413,513,975 in funds to be put to better use. This should include updating or seeking statutory authority to update HUD's regulations as necessary and coordinating with HUD's Office of Finance and Budget, well before any changes go through departmental clearance, to ensure that planned curtailment requirements can be consistently enforced through the claims process.	5/6/2026
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2018-NY-1005-001-D	9/26/2018	The Red Bank Housing Authority, Red Bank, NJ Did Not Always Administer Its Operating and Capital Funds In Accordance With Requirements	In Process	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that \$172,538 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.	11/30/2022
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2018-NY-1005-001-C	9/26/2018	The Red Bank Housing Authority, Red Bank, NJ Did Not Always Administer Its Operating and Capital Funds In Accordance With Requirements	In Process	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$161,600 paid for legal, fee accounting, and auditing services was for prices that were reasonable and that the costs were properly allocated among the Authority's programs or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or is not considered reasonable	11/30/2022
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2018-NY-1005-001-A	9/26/2018	The Red Bank Housing Authority, Red Bank, NJ Did Not Always Administer Its Operating and Capital Funds In Accordance With Requirements	In Process	We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$252,000 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.	11/30/2022
2018-LA-0005-001-F	9/21/2018	HUD Did Not Have Adequate Controls To Ensure That Partial Claim Notes for FHA Loans Were Properly Tracked for Future Collection	In Process	Coordinate with the Deputy Assistant Secretary for Finance and Budget to record lender payments to update the balances for 139 loans in SMART, resulting in funds to be put to better use in the amount of \$1,055,113.	4/15/2022

2018-LA-0005-001-D	9/21/2018	HUD Did Not Have Adequate Controls To Ensure That Partial Claim Notes for FHA Loans Were Properly Tracked for Future Collection	In Process	Obtain the missing mortgage documents for 33 loans and the missing note documents for 40 loans, totaling \$644,767 in partial claim notes, and require any unrecorded mortgage documents to be recorded at the appropriate county's office to ensure that HUD's interests are protected. For any missing documents that cannot be obtained, the Deputy Assistant Secretary should require the lender to reimburse HUD for the partial claim note.	4/15/2022
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2018-LA-0005-001-B	9/21/2018	HUD Did Not Have Adequate Controls To Ensure That Partial Claim Notes for FHA Loans Were Properly Tracked for Future Collection	In Process	Coordinate with the Deputy Assistant Secretary for Finance and Budget to board 350 manually paid partial claims that were not boarded into SMART, resulting in funds to be put to better use in the amount of \$2,297,706.	4/15/2022
2018-KC-0004-001-C	9/20/2018	HUD Did Not Always Identify and Collect Partial Claims Out of Surplus Foreclosure Proceeds	In Process	Redesign the partial claim program to eliminate its weaknesses and ensure that partial claims benefit from a stronger lien position to put \$6,770,000 to better use.	10/15/2021
2018-KC-0004-001-B	9/20/2018	HUD Did Not Always Identify and Collect Partial Claims Out of Surplus Foreclosure Proceeds	In Process	Implement a policy to require servicers to send surplus proceeds notifications to the HUD Secretary-held assets servicing contractor and establish procedures to improve HUD's surplus proceeds collection efforts.	12/31/2020

2018-KC-0004-001-A	9/20/2018	HUD Did Not Always Identify and Collect Partial Claims Out of Surplus Foreclosure Proceeds	In Process	Pursue the collection of the \$5,690,000 in surplus proceeds that HUD was entitled to receive from 2017 loan terminations.	12/31/2021
2018-LA-0801-001-D	8/27/2018	The Office of Native American Programs Section 184 Program Continues To Operate Without Adequate Oversight 3 Years After the Prior OIG Audit	Pending Legislative Proposal	Support line item expenditures for the administrative contract expense fund for fiscal years 2015 to 2018. OLG should repay the U.S. Department of the Treasury for any expenditures that cannot be supported.	4/1/2026

2018-LA-0801-001-B	8/27/2018	The Office of Native American Programs Section 184 Program Continues To Operate Without Adequate Oversight 3 Years After the Prior OIG Audit	Pending Legislative Proposal	Develop a comprehensive plan to continue to seek indemnification statutory authority, including consideration to include indemnification authority language in draft regulations currently being considered. Until statutory authority is obtained, develop and implement internal policies and procedures for the voluntary indemnification process, to include a voluntary indemnification agreement, followup procedures, and resolution procedures. Procedures should be revised once statutory authority is obtained.	7/1/2026
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2018-LA-0801-001-A	8/27/2018	The Office of Native American Programs Section 184 Program Continues To Operate Without Adequate Oversight 3 Years After the Prior OIG Audit	Pending Legislative Proposal	Develop and implement internal policies and procedures to ensure that approved underwriters are accurately maintained and kept current in the origination systems for the Section 184 program.	7/1/2026
2018-LA-1003-002-A	3/29/2018	The City of South Gate, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	Provide documentation to support \$285,496 in graffiti abatement expenditures or repay the program from non-Federal funds (appendix D).	4/15/2022

2018-LA-1003-001-A	3/29/2018	The City of South Gate, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
2018-KC-0001-001-B	3/26/2018	FHA Insured \$1.9 Billion in Loans to Borrowers Barred by Federal Requirements	In Process	Revise the single-family handbook to comply with regulations that prevent loans to borrowers with delinquent child support subject to Federal offset.	3/31/2025

2018-KC-0001-001-A	3/26/2018	FHA Insured \$1.9 Billion in Loans to Borrowers Barred by Federal Requirements	In Process	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.	3/31/2025
2018-NY-1003-001-A	2/8/2018	The Housing Authority of the City of Asbury Park, NJ, Did Not Always Administer Its Operating and Capital Funds in Accordance With Requirements	In Process	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.	11/30/2022

2018-FW-1002-001-E	1/31/2018	Villa Main Apartments, Port Arthur, TX, Subsidized Nonexistent Tenants, Unsupported Tenants, and Uninspected Units	Pending Under Judicial Review	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.	12/31/2025
2018-FW-1002-001-D	1/31/2018	Villa Main Apartments, Port Arthur, TX, Subsidized Nonexistent Tenants, Unsupported Tenants, and Uninspected Units	Pending Under Judicial Review	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.	12/31/2025

2018-FW-1002-001-C	1/31/2018	Villa Main Apartments, Port Arthur, TX, Subsidized Nonexistent Tenants, Unsupported Tenants, and Uninspected Units	Pending Under Judicial Review	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.	12/31/2025
2018-FW-1002-001-B	1/31/2018	Villa Main Apartments, Port Arthur, TX, Subsidized Nonexistent Tenants, Unsupported Tenants, and Uninspected Units	Pending Under Judicial Review	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.	12/31/2025

2018-FW-1002-001-A	1/31/2018	Villa Main Apartments, Port Arthur, TX, Subsidized Nonexistent Tenants, Unsupported Tenants, and Uninspected Units	Pending Under Judicial Review	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.	12/31/2025
2018-AT-1802-001-D	12/29/2017	Yabucoa Housing Project, Yabucoa Volunteers of America Elderly Housing, Inc., Yabucoa, PR, Section 202 Supportive Housing for the Elderly Program	Pending Under Judicial Review	Return to the Puerto Rico Department of Housing \$1,057,467, plus any interest earned, for the duplicate special escrow fund payments it received.	12/31/2025

2018-AT-1802-001-A	12/29/2017	Yabucoa Housing Project, Yabucoa Volunteers of America Elderly Housing, Inc., Yabucoa, PR, Section 202 Supportive Housing for the Elderly Program	Pending Under Judicial Review	Track and ensure that Volunteers returns to the Treasury any funds recovered through the ongoing litigation pertaining to the Yabucoa housing project.	12/31/2025
2017-NY-0002-001-I	9/29/2017	HUD Could Improve Its Controls Over the Disposition of Real Properties Assisted With Community Development Block Grant Funds	In Process	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.	4/15/2022

2017-NY-0002-001-E	9/29/2017	HUD Could Improve Its Controls Over the Disposition of Real Properties Assisted With Community Development Block Grant Funds	In Process	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	4/15/2022
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2017-NY-0002-001-D	9/29/2017	HUD Could Improve Its Controls Over the Disposition of Real Properties Assisted With Community Development Block Grant Funds	In Process	<p>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</p>	3/10/2026
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2017-NY-0002-001-B	9/29/2017	HUD Could Improve Its Controls Over the Disposition of Real Properties Assisted With Community Development Block Grant Funds	In Process	<p>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,</p>	6/30/2025
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2017-PH-1006-001-B	9/25/2017	The Owner of Schwenckfeld Manor, Lansdale, PA, Did Not Always Manage Its HUD-Insured Property in Accordance With Applicable HUD Requirements	Under Repayment Agreement	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.	2/1/2030
2017-PH-1006-001-A	9/25/2017	The Owner of Schwenckfeld Manor, Lansdale, PA, Did Not Always Manage Its HUD-Insured Property in Accordance With Applicable HUD Requirements	Under Repayment Agreement	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.	2/1/2030

2017-LA-0004-001-D	9/14/2017	HUD Did Not Have Adequate Controls To Ensure That Servicers Properly Engaged in Loss Mitigation	In Process	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).	12/31/2025
2017-PH-0001-001-A	9/5/2017	HUD Can Improve Its Oversight of Community Development Block Grant Direct Home-Ownership Assistance Activities	In Process	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.	6/30/2018

2017-FW-0001-001-D	7/10/2017	HUD's Office of Community Planning and Development Did Not Appropriately Assess State CDBG Grantees' Risk to the Integrity of CPD Programs or Adequately Monitor Its Grantees	In Process	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.	4/15/2022
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2017-NY-1008-001-P	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	<p>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.</p>	8/28/2024
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2017-NY-1008-001-N	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024
2017-NY-1008-001-M	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024

2017-NY-1008-001-K	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024
2017-NY-1008-001-J	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024

2017-NY-1008-001-H	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024
2017-NY-1008-001-G	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024

2017-NY-1008-001-F	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024
2017-NY-1008-001-E	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024

2017-NY-1008-001-C	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024
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2017-NY-1008-001-B	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024
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2017-NY-1008-001-A	3/10/2017	The Irvington, NJ Housing Authority Did Not Always Administer Its Public Housing Program in Accordance With Program Requirements	In Process	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.	8/28/2024
2017-LA-0003-001-H	3/3/2017	HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance	Pending Legislative Proposal	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.	5/6/2026

2017-LA-0003-001-G	3/3/2017	HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance	Pending Legislative Proposal	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.	5/6/2026
2017-LA-0003-001-F	3/3/2017	HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance	Pending Legislative Proposal	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.	5/6/2026

2017-LA-0003-001-E	3/3/2017	HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance	Pending Legislative Proposal	Ensure that lenders enter accurate and missing downpayment assistance gift data into FHA Connection when identified by HUD.	5/6/2026
2017-LA-0003-001-D	3/3/2017	HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance	Pending Legislative Proposal	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.).	5/6/2026

2017-LA-0003-001-C	3/3/2017	HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance	Pending Legislative Proposal	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.	5/6/2026
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2017-LA-0003-001-A	3/3/2017	HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance	Pending Legislative Proposal	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.	5/6/2026
2017-AT-1003-002-B	3/2/2017	The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds	Pending Under Judicial Review	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.	12/31/2025

2017-AT-1003-001-E	3/2/2017	The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds	Pending Under Judicial Review	Develop and implement written policies detailing procedures and responsibilities related to program administration and monitoring of the escrow program.	12/31/2025
2017-AT-1003-001-D	3/2/2017	The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds	Pending Under Judicial Review	Submit supporting documentation showing the reasonableness and allowability of \$2,176,733 disbursed or reimburse its escrow account from non-Federal funds.	12/31/2025

2017-AT-1003-001-C	3/2/2017	The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds	Pending Under Judicial Review	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.	12/31/2025
2017-AT-1003-001-B	3/2/2017	The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds	Pending Under Judicial Review	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.	12/31/2025

2017-AT-1003-001-A	3/2/2017	The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds	Pending Under Judicial Review	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.	12/31/2025
2017-NY-1005-001-R	1/13/2017	Union County, NJ'S HOME Investment Partnerships Program Was Not Always Administered in Compliance With Program Requirements	In Process	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.	4/15/2022

2017-NY-1005-001-M	1/13/2017	Union County, NJ'S HOME Investment Partnerships Program Was Not Always Administered in Compliance With Program Requirements	In Process	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.	4/15/2022
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2017-NY-1005-001-L	1/13/2017	Union County, NJ'S HOME Investment Partnerships Program Was Not Always Administered in Compliance With Program Requirements	In Process	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.	4/15/2022
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2017-NY-1005-001-K	1/13/2017	Union County, NJ'S HOME Investment Partnerships Program Was Not Always Administered in Compliance With Program Requirements	In Process	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.	4/15/2022
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2017-NY-1005-001-G	1/13/2017	Union County, NJ'S HOME Investment Partnerships Program Was Not Always Administered in Compliance With Program Requirements	In Process	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.	4/15/2022
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2017-NY-1005-001-E	1/13/2017	Union County, NJ'S HOME Investment Partnerships Program Was Not Always Administere d in Compliance With Program Requirement s	In Process	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.	4/15/2022
2017-NY-1005-001-A	1/13/2017	Union County, NJ'S HOME Investment Partnerships Program Was Not Always Administere d in Compliance With Program Requirement s	In Process	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.	4/15/2022

2017-NY-1004-001-A	12/21/2016	The City of New York, NY, Lacked Adequate Controls To Ensure That the Use of CDBG-DR Funds Was Always Consistent With the Action Plan and Applicable Federal and State Requirements	In Process	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.	10/1/2025
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2017-KC-0001-001-A	10/14/2016	FHA Paid Claims for an Estimated 239,000 Properties That Servicers Did Not Foreclose Upon or Convey on Time	Pending Legislative Proposal	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.	5/6/2026
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2016-AT-1014-001-A	9/30/2016	The Broward County Housing Authority, Lauderdale Lakes, FL, Did Not Always Comply With HUD's and Its Own Section 8 Housing Choice Voucher Program Requirements	Under Repayment Agreement	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.	9/2/2030
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2016-PH-1006-001-A	8/31/2016	The Housing Authority of the City of Annapolis, MD, Did Not Always Administer Its Resident Opportunities and Self-Sufficiency Program in Accordance With Applicable Requirements	Under Repayment Agreement	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.	8/10/2025
2016-AT-1012-001-D	8/29/2016	The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements	In Process	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.	6/9/2026

2016-AT-1012-001-C	8/29/2016	The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements	Pending Under Judicial Review	Reimburse \$189,227 to the Emergency programs from non-Federal funds for ineligible charges made to the programs.	6/9/2026
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2016-AT-1012-001-B	8/29/2016	The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements	Pending Under Judicial Review	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.	6/9/2026
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2016-AT-1012-001-A	8/29/2016	The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements	Pending Under Judicial Review	Complete the implementation of the new accounting system and ensure it tracks program funds to a level that supports compliance with HUD requirements.	6/9/2026
2016-PH-0001-001-G	6/30/2016	HUD Did Not Always Provide Adequate Oversight of Property Acquisition and Disposition Activities	In Process	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.	10/1/2025
2016-PH-0001-001-F	6/30/2016	HUD Did Not Always Provide Adequate Oversight of Property Acquisition and Disposition Activities	In Process	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.	1/31/2018

2016-PH-0001-001-E	6/30/2016	HUD Did Not Always Provide Adequate Oversight of Property Acquisition and Disposition Activities	In Process	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.	1/31/2018
2016-PH-0001-001-A	6/30/2016	HUD Did Not Always Provide Adequate Oversight of Property Acquisition and Disposition Activities	In Process	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.	1/31/2018

2016-NY-1007-001-N	3/30/2016	The City of Jersey City, NJ's Community Development Block Grant Program Had Administrative and Financial Control Weaknesses	In Process	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.	4/15/2022
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2016-NY-1007-001-K	3/30/2016	The City of Jersey City, NJ's Community Development Block Grant Program Had Administrative and Financial Control Weaknesses	In Process	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.	4/15/2022
2016-NY-1007-001-A	3/30/2016	The City of Jersey City, NJ's Community Development Block Grant Program Had Administrative and Financial Control Weaknesses	In Process	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.	4/15/2022

2016-NY-1801-001-B	2/11/2016	The City of Jersey City's Administration of Its Lead Paint Activities Did Not Comply With Federal and New Jersey State Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-L	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-K	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-J	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-I	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-H	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-G	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-F	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-E	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-C	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2016-NY-1003-001-A	2/5/2016	The City of Rochester, NY Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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).	4/15/2022
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2016-NY-1002-001-F	1/7/2016	The City of Niagara Falls Had Weaknesses in Controls Over CDBG Funded Subgrantee-Administered Rehabilitation Activities	In Process	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.	4/15/2022
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2016-NY-1002-001-E	1/7/2016	The City of Niagara Falls Had Weaknesses in Controls Over CDBG Funded Subgrantee-Administered Rehabilitation Activities	In Process	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.	4/15/2022
2016-NY-1002-001-D	1/7/2016	The City of Niagara Falls Had Weaknesses in Controls Over CDBG Funded Subgrantee-Administered Rehabilitation Activities	In Process	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.	4/15/2022

2016-NY-1002-001-C	1/7/2016	The City of Niagara Falls Had Weaknesses in Controls Over CDBG Funded Subgrantee-Administered Rehabilitation Activities	In Process	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.	4/15/2022
2016-NY-1002-001-B	1/7/2016	The City of Niagara Falls Had Weaknesses in Controls Over CDBG Funded Subgrantee-Administered Rehabilitation Activities	In Process	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.	4/15/2022

2016-NY-1002-001-A	1/7/2016	The City of Niagara Falls Had Weaknesses in Controls Over CDBG Funded Subgrantee-Administered Rehabilitation Activities	In Process	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.	4/15/2022
2016-AT-1002-002-F	12/17/2015	The Municipality of Toa Alta, PR, Did Not Properly Administer Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/22/2026

2016-AT-1002-002-C	12/17/2015	The Municipality of Toa Alta, PR, Did Not Properly Administer Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/22/2026
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2016-AT-1002-001-B	12/17/2015	The Municipality of Toa Alta, PR, Did Not Properly Administer Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/22/2026
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2016-AT-1002-001-A	12/17/2015	The Municipality of Toa Alta, PR, Did Not Properly Administer Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/22/2026
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2016-FO-0003-006-E	11/18/2015	Additional Details To Supplement Our Fiscal Years 2015 and 2014 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit	In Process	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.	4/15/2022
2015-LA-1010-001-E	9/30/2015	loanDepot's FHA- Insured Loans With Golden State Finance Authority Downpayment Assistance Gifts Did Not Always Meet HUD Requirements.	In Process	Reimburse \$13,726 to FHA borrowers for the fees that were not customary or reasonable.	5/31/2017

2015-LA-1009-001-E	9/30/2015	loanDepot's FHA-Insured Loans With Downpayment Assistance Funds Did Not Always Meet HUD Requirements	In Process	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.	5/31/2017
2015-AT-0002-001-A	8/21/2015	HUD's Office of Multifamily Asset Management and Portfolio Oversight Did Not Comply With Its Requirements For Monitoring Management Agents' Costs	In Process	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.	4/15/2022

2015-KC-0002-001-C	8/11/2015	The Office of Community Planning and Development's Reviews of Matching Contributions Were Ineffective and Its Application of Match Reductions Was Not Always Correct	In Process	Require the 10 jurisdictions that overstated their excess match balances to remove the overstated amounts from their reported HOME match carry-forward balances.	12/8/2016
2015-KC-0002-001-A	8/11/2015	The Office of Community Planning and Development's Reviews of Matching Contributions Were Ineffective and Its Application of Match Reductions Was Not Always Correct	In Process	Issue guidance to help participating jurisdictions accurately report the amount of match contributed and consumed.	12/8/2016

2015-CH-0001-001-D	7/31/2015	HUD Did Not Always Provide Adequate Oversight of Its Section 203(k) Rehabilitation Loan Mortgage Insurance Program	In Process	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.	4/15/2022
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2015-CH-0001-001-C	7/31/2015	HUD Did Not Always Provide Adequate Oversight of Its Section 203(k) Rehabilitation Loan Mortgage Insurance Program	In Process	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.	4/15/2022
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2015-CH-0001-001-B	7/31/2015	HUD Did Not Always Provide Adequate Oversight of Its Section 203(k) Rehabilitation Loan Mortgage Insurance Program	In Process	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.	4/15/2022
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2015-CH-0001-001-A	7/31/2015	HUD Did Not Always Provide Adequate Oversight of Its Section 203(k) Rehabilitation Loan Mortgage Insurance Program	In Process	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.	4/15/2022
2015-LA-1005-001-E	7/9/2015	NOVA Financial & Investment Corporation's FHA-Insured Loans With Downpayment Assistance Gifts Did Not Always Meet HUD Requirements	In Process	Reimburse FHA borrowers \$376,102 for the unallowable, misrepresented discount fees and \$7,110 for fees that were not customary or reasonable.	10/31/2016

2015-LA-0002-001-I	7/6/2015	HUD Did Not Provide Adequate Oversight of the Section 184 Indian Home Loan Guarantee Program	Pending Legislative Proposal	Develop and implement written policies and procedures for situations in which the borrower for a Section 184 loan is an Indian housing authority, a tribally designated housing entity, or an Indian tribe.	7/1/2026
2015-LA-0002-001-H	7/6/2015	HUD Did Not Provide Adequate Oversight of the Section 184 Indian Home Loan Guarantee Program	Pending Legislative Proposal	Ensure that only underwriters that are approved by OLG are underwriting Section 184 loans.	7/1/2026
2015-LA-0002-001-D	7/6/2015	HUD Did Not Provide Adequate Oversight of the Section 184 Indian Home Loan Guarantee Program	Pending Legislative Proposal	Develop and implement policies and procedures to ensure that OLG uses enforcement actions available under 12 U.S.C. 1715z-3a(g) for lenders that do not underwrite loans according to the Section 184 processing guidelines.	7/1/2026

2015-LA-0002-001-C	7/6/2015	HUD Did Not Provide Adequate Oversight of the Section 184 Indian Home Loan Guarantee Program	Pending Legislative Proposal	Develop and implement policies and procedures to deny payments to direct guarantee lenders for claims on loans that have material underwriting deficiencies.	7/1/2026
2015-LA-0002-001-B	7/6/2015	HUD Did Not Provide Adequate Oversight of the Section 184 Indian Home Loan Guarantee Program	Pending Legislative Proposal	Develop and implement policies and procedures for a standardized monthly delinquency report format that lenders must follow when submitting information to OLG.	7/1/2026

2015-LA-0002-001-A	7/6/2015	HUD Did Not Provide Adequate Oversight of the Section 184 Indian Home Loan Guarantee Program	Pending Legislative Proposal	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).	7/1/2026
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2015-LA-1004-001-B	5/29/2015	The Housing Authority of the County of San Bernardino, San Bernardino, CA, Used Shelter Plus Care Program Funds for Ineligible and Unsupported Participants	In Process	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).	4/15/2022
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2015-LA-1004-001-A	5/29/2015	The Housing Authority of the County of San Bernardino, San Bernardino, CA, Used Shelter Plus Care Program Funds for Ineligible and Unsupported Participants	In Process	Repay HUD \$3,119,448 from non-Federal funds for program funds spent on ineligible participants.	4/15/2022
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2015-AT-0001-001-C	3/31/2015	HUD's Office of Community Planning and Development Did Not Always Pursue Remedial Actions but Generally Implemented Sufficient Controls for Administering Its Neighborhood Stabilization Program	In Process	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.	4/15/2022
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2015-AT-0001-001-B	3/31/2015	HUD's Office of Community Planning and Development Did Not Always Pursue Remedial Actions but Generally Implemented Sufficient Controls for Administering Its Neighborhood Stabilization Program	In Process	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.	4/15/2022
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2015-AT-1001-002-H	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	Conduct monitoring reviews of all Section 108 projects and ensure that borrowers comply with all loan agreement provisions and HUD regulations.	5/29/2026
2015-AT-1001-002-G	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	Ensure that all Section 108 loan proceeds deposited at commercial banks are properly collateralized with Government obligations.	5/29/2026

2015-AT-1001-002-F	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/29/2026
2015-AT-1001-002-E	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	Ensure that the borrowers provide HUD the additional security requirements according to the loan agreement.	5/29/2026

2015-AT-1001-002-D	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	Ensure that the borrowers either transfer the unexpended Section 108 loan proceeds to the repayment account or submit a request for extension to HUD.	5/29/2026
2015-AT-1001-002-C	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/29/2026

2015-AT-1001-002-A	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/29/2026
2015-AT-1001-001-D	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	Conduct monitoring of the Section 108 activities with signs of slow progress to ensure that program objectives are met and provide the intended benefits.	5/29/2026

2015-AT-1001-001-C	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	In Process	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.	6/9/2026
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2015-AT-1001-001-B	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/29/2026
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2015-AT-1001-001-A	12/5/2014	The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	5/29/2026
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2015-NY-1002-002-C	12/1/2014	The Freeport Housing Authority, Freeport, NY, Did Not Administer Its Low-Rent Housing and Homeownership Programs in Accordance With HUD's Regulations	Under Repayment Agreement	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.	7/15/2025
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2015-NY-1001-001-A	11/24/2014	The City of New York, NY, Did Not Always Disburse Community Development Block Grant Disaster Recovery Assistance Funds to Its Subrecipient in Accordance With Federal Regulations	In Process	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.	7/30/2025
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2015-FW-1801-001-J	10/2/2014	The Management of the Housing Authority of the City of Taylor, TX, Did Not Exercise Adequate Oversight of Its Programs	Pending Under Judicial Review	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.	10/31/2025
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2015-FW-1801-001-H	10/2/2014	The Management of the Housing Authority of the City of Taylor, TX, Did Not Exercise Adequate Oversight of Its Programs	Pending Under Judicial Review	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.	10/31/2025
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2015-FW-1801-001-F	10/2/2014	The Management of the Housing Authority of the City of Taylor, TX, Did Not Exercise Adequate Oversight of Its Programs	Pending Under Judicial Review	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.	10/31/2025
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2015-FW-1801-001-D	10/2/2014	The Management of the Housing Authority of the City of Taylor, Taylor, TX, Did Not Exercise Adequate Oversight of Its Programs	Pending Under Judicial Review	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.	10/31/2025
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2015-FW-1801-001-C	10/2/2014	The Management of the Housing Authority of the City of Taylor, Taylor, TX, Did Not Exercise Adequate Oversight of Its Programs	Pending Under Judicial Review	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.	10/31/2025
2014-NY-1008-001-F	7/25/2014	Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements	In Process	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.	4/15/2022

2014-NY-1008-001-E	7/25/2014	Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
2014-NY-1008-001-D	7/25/2014	Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements	In Process	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.	4/15/2022

2014-NY-1008-001-C	7/25/2014	Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
2014-NY-1008-001-B	7/25/2014	Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements	In Process	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.	4/15/2022

2014-NY-1008-001-A	7/25/2014	Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2014-LA-0004-001-H	6/30/2014	HUD Could Not Support the Reasonableness of the Operating and Capital Fund Programs' Fees and Did Not Adequately Monitor Central Office Cost Centers	Pending Legislative Proposal	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.	3/16/2026
2014-LA-0004-001-C	6/30/2014	HUD Could Not Support the Reasonableness of the Operating and Capital Fund Programs' Fees and Did Not Adequately Monitor Central Office Cost Centers	Pending Legislative Proposal	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.	3/16/2026

2014-LA-0004-001-B	6/30/2014	HUD Could Not Support the Reasonableness of the Operating and Capital Fund Programs' Fees and Did Not Adequately Monitor Central Office Cost Centers	Pending Legislative Proposal	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.	3/16/2026
2014-LA-0004-001-A	6/30/2014	HUD Could Not Support the Reasonableness of the Operating and Capital Fund Programs' Fees and Did Not Adequately Monitor Central Office Cost Centers	Pending Legislative Proposal	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.	3/16/2026

2014-FW-1002-001-B	5/27/2014	The Truth or Consequences Housing Authority's Financial Controls Were Not Adequate To Ensure That It Used Its Low-Rent Funds Appropriately	Under Repayment Agreement	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.	2/1/2031
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2014-NY-1004-001-G	5/20/2014	The City of Elmira, NY Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2014-FW-1802-001-B	3/31/2014	The Management of the Housing Authority of the City of Nixon, Nixon, TX, Did Not Exercise Adequate Oversight and Allowed Ineligible and Unsupported Costs	Under Repayment Agreement	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.	10/1/2025
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2014-AT-1801-001-B	3/20/2014	Vieques Sports City Complex, Office of the Commissioner for Municipal Affairs, San Juan, PR, Section 108 Loan Guarantee Program	Pending Under Judicial Review	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.	9/30/2026
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2014-NY-0001-001-B	2/19/2014	HUD Did Not Provide Effective Oversight of Section 202 Multifamily Project Refinances	In Process	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.	4/15/2022
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2014-FO-0003-002-G	12/16/2013	Additional Details To Supplement Our Report On HUD's Fiscal Years 2013 and 2012 (Restated) Financial Statements	In Process	Ensure that PIH's automation of its cash management process complies with Federal financial management requirements.	6/30/2024
2014-FO-0003-002-E	12/16/2013	Additional Details To Supplement Our Report On HUD's Fiscal Years 2013 and 2012 (Restated) Financial Statements	In Process	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.	6/30/2024

2014-FO-0003-002-C	12/16/2013	Additional Details To Supplement Our Report On HUD's Fiscal Years 2013 and 2012 (Restated) Financial Statements	In Process	Implement a cost-effective method for automating the cash management process to include an electronic interface of transactions to the standard general ledger.	6/30/2024
2013-CH-1011-002-C	9/30/2013	The Michigan State Housing Development Authority, Lansing, MI, Did Not Follow HUD's Requirements Regarding the Administration of Its Program	In Process	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.	12/12/2025

2013-CH-1011-002-A	9/30/2013	The Michigan State Housing Development Authority, Lansing, MI, Did Not Follow HUD's Requirements Regarding the Administration of Its Program	In Process	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.	12/12/2025
2013-CH-1011-001-A	9/30/2013	The Michigan State Housing Development Authority, Lansing, MI, Did Not Follow HUD's Requirements Regarding the Administration of Its Program	In Process	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.	4/15/2022

2013-NY-1010-001-D	9/26/2013	The City of Auburn, NY, Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2013-NY-1010-001-A	9/26/2013	The City of Auburn, NY, Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2013-LA-1010-001-A	9/20/2013	The City of Hawthorne, CA, Did Not Administer Its Community Development Block Grant Program Cost Allocations in Accordance With HUD Rules and Requirements	In Process	Provide adequate supporting documentation for the \$1,628,130 in unsupported salary and benefit costs or repay the CDBG program from non-Federal funds.	4/10/2021
2013-LA-1009-001-A	9/13/2013	The City of Hawthorne Inappropriately Used Nearly \$1.6 Million in HOME Funds for Section 8 Tenants	In Process	Reimburse its HOME program \$1,595,113 from non-Federal funds for HOME funds that were inappropriately used on Section 8 housing assistance payments.	12/23/2014

2013-CH-1004-001-C	8/1/2013	The Inkster Housing Commission, Inkster, MI, Did Not Follow HUD's Requirements and Its Own Policies Regarding the Administration of Its Programs	Under Repayment Agreement	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.	7/30/2039
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2013-NY-1006-003-C	5/13/2013	Nassau County, NY, Did Not Administer It's HOME Investment Partnerships Program in Accordance With HUD Requirements	In Process	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.	8/1/2025
2013-NY-1006-002-D	5/13/2013	Nassau County, NY, Did Not Administer It's HOME Investment Partnerships Program in Accordance With HUD Requirements	In Process	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.	8/1/2025

2013-NY-1006-002-A	5/13/2013	Nassau County, NY, Did Not Administer It's HOME Investment Partnerships Program in Accordance With HUD Requirements	In Process	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.	8/1/2025
2013-NY-1006-001-D	5/13/2013	Nassau County, NY, Did Not Administer It's HOME Investment Partnerships Program in Accordance With HUD Requirements	In Process	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.	4/15/2022

2013-NY-1006-001-C	5/13/2013	Nassau County, NY, Did Not Administer It's HOME Investment Partnerships Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2013-NY-1006-001-B	5/13/2013	Nassau County, NY, Did Not Administer It's HOME Investment Partnerships Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
2013-NY-1006-001-A	5/13/2013	Nassau County, NY, Did Not Administer It's HOME Investment Partnerships Program in Accordance With HUD Requirements	In Process	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.	4/15/2022

2013-AT-1003-002-B	3/22/2013	The Municipality of Arecibo, PR, Did Not Always Ensure Compliance With Community Development Block Grant Program Requirements	Pending Under Judicial Review	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.	5/22/2026
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2013-AT-1003-002-A	3/22/2013	The Municipality of Arecibo, PR, Did Not Always Ensure Compliance With Community Development Block Grant Program Requirements	Pending Under Judicial Review	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.	5/22/2026
2013-PH-1001-001-A	10/31/2012	Luzerne County, PA, Did Not Properly Evaluate, Underwrite, and Monitor a High-Risk Loan	In Process	Reimburse its business development loan program \$5,999,894 from non-Federal funds for the ineligible expenditures related to the Hotel Sterling project.	1/31/2014

2012-CH-1012-001-H	9/27/2012	The Saginaw Housing Commission , Saginaw, MI, Did Not Always Administer Its Section 8 Housing Choice Voucher program in Accordance With HUD's and Its Own Requirements	Under Repayment Agreement	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.	1/1/2039
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2012-LA-0001-001-A	11/16/2011	HUD Did Not Adequately Support the Reasonableness of the Fee-for-Service Amounts or Monitor the Amounts Charged	Pending Legislative Proposal	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.	3/16/2026
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2012-PH-0001-001-B	10/31/2011	HUD Needed to Improve Its Use of Its Integrated Disbursement and Information System To Oversee Its Community Development Block Grant Program	In Process	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.	12/31/2012
2012-NY-1002-001-B	10/18/2011	The City of New York, NY, Charged Questionable Expenditures to Its Homelessness Prevention and Rapid Re-Housing Program	In Process	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.	4/15/2022

2012-NY-1002-001-A	10/18/2011	The City of New York, NY, Charged Questionable Expenditures to Its Homelessness Prevention and Rapid Re-Housing Program	In Process	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.	4/15/2022
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2011-CH-1012-004-B	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-CH-1012-004-A	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-CH-1012-003-B	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-CH-1012-003-A	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-CH-1012-002-F	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-CH-1012-002-D	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-CH-1012-002-B	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-CH-1012-002-A	8/9/2011	The Saginaw Housing Commission, Saginaw, MI, Did Not Fully Implement Prior Audit Recommendations and Continued To Use Its Public Housing Program Funds for Ineligible Purposes	Under Repayment Agreement	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.	2/1/2037
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2011-AO-0001-001-A	6/22/2011	The Lafayette Parish Housing Authority Violated HUD Procurement Requirements and Executed Unreasonable and Unnecessary Contracts	In Process	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.	12/31/2025
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2011-NY-1010-003-C	4/15/2011	The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
2011-NY-1010-003-B	4/15/2011	The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022

2011-NY-1010-002-B	4/15/2011	The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2011-NY-1010-001-C	4/15/2011	The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
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2011-NY-1010-001-B	4/15/2011	The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements	In Process	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.	4/15/2022
2010-AT-1003-001-J	4/28/2010	The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations	In Process	Require the Authority to provide support for the \$275,282 in capital fund drawdowns or reimburse its capital improvement program from nonfederal funds.	11/29/2035
2010-AT-1003-001-I	4/28/2010	The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations	In Process	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.	11/29/2035

2010-AT-1003-001-H	4/28/2010	The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations	In Process	Require the Authority to support the \$27,097 in unreasonable costs or reimburse its public housing and capital improvement program from nonfederal funds.	11/29/2035
2010-AT-1003-001-G	4/28/2010	The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations	In Process	Require the Authority to reimburse its public housing program \$2,250 for ineligible costs using non-federal funds.	11/29/2035
2010-AT-1003-001-F	4/28/2010	The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations	In Process	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.	11/29/2035
2010-AT-1003-001-D	4/28/2010	The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations	In Process	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.	11/29/2035

2010-NY-1011-001-A	4/7/2010	New Rochelle Municipal Housing Authority, New Rochelle, NY, Had Weaknesses in Its Self-Sufficiency Grant Programs	Under Repayment Agreement	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.	10/14/2025
2009-AO-1002-001-B	5/5/2009	State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Did Not Ensure That Multiple Disbursements to a Single Damaged Residence Address Were Eligible	Pending Under Judicial Review	Either support or repay \$441,027 disbursed for five unsupported grants.	2/20/2026

2009-AO-1002-001-A	5/5/2009	State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Did Not Ensure That Multiple Disbursements to a Single Damaged Residence Address Were Eligible	Pending Under Judicial Review	Repay \$294,060 disbursed for three ineligible grants to its Road Home program.	2/20/2026
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2009-AO-1001-001-A	5/5/2009	State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Did Not Ensure That Road Home Employees Were Eligible to Receive Additional Compensation Grants	Pending Under Judicial Review	Repay \$228,930 disbursed for five ineligible grants to its Road Home program.	2/20/2026
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2008-CH-1006-002-E	4/15/2008	The Indianapolis Housing Agency, Indianapolis, Indiana, Did Not Effectively Operate Its Section 8 Housing Choice Voucher Program	Under Repayment Agreement	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.	1/31/2041
2008-AO-1002-001-C	1/30/2008	State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Funded 418 Grants Coded Ineligible or Lacking an Eligibility Determination	Pending Under Judicial Review	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.	2/20/2026

2008-AO-1002-001-A	1/30/2008	State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Funded 418 Grants Coded Ineligible or Lacking an Eligibility Determination	Pending Under Judicial Review and Under Repayment Agreement	Repay \$743,344 disbursed for the 17 ineligible grants to its Road Home program.	2/20/2026
2007-NY-1006-001-A	5/24/2007	Housing Authority of the City of Asbury Park, New Jersey	Under Repayment Agreement	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.	5/1/2033

2007-CH-1005-001-A	3/23/2007	The Housing Authority of the City of Gary, Indiana, Lacked Adequate Controls over Refunding Savings	Under Repayment Agreement	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.	12/31/2056
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2006-CH-1018-001-A	9/28/2006	Saginaw Housing Commission , Saginaw, Michigan Improperly Used Public Housing Funds to Purchase Property	Under Repayment Agreement	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.	12/31/2026
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2005-CH-1020-004-A	9/29/2005	Housing Authority of the City of Gary Section 8 Housing Program, Gary, IN	Under Repayment Agreement	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.	12/31/2033
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2005-AT-1013-003-A	9/15/2005	Corporacion para el Fomento Economico de la Ciudad Capital, San Juan, Puerto Rico, Did Not Administer Its Independent Capital Fund in Accordance with HUD Requirements	Pending Under Judicial Review	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.	3/25/2026
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2005-AT-1013-002-A	9/15/2005	Corporacion para el Fomento Economico de la Ciudad Capital, San Juan, Puerto Rico, Did Not Administer Its Independent Capital Fund in Accordance with HUD Requirements	Pending Under Judicial Review	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.	3/25/2026
2005-CH-1003-001-A	11/29/2004	Royal Oak Township Housing Commission, Public Housing Program, Ferndale, Michigan	In Process	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.	1/22/2025

2004-AT-1006-001-B	4/22/2004	Puerto Rico Public Housing Administration, San Juan, Puerto Rico	Pending Under Judicial Review	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.	6/30/2026
2004-BO-1002-001-A	11/4/2003	Family Living Adult Care Center FHA Project Number 024-22019 Biddeford and Saco, Maine	Under Repayment Agreement	Recover from owner \$2,687,822, the difference between \$3,662,822 owed to HUD by owner and \$975,000 proceeds of foreclosure sale.	1/1/2075