

GAO Recommendations as of 09/30/2024								
GAO Report Number	Rec Number	Report Date	Report Title	Status	GAO Recommendation Text	Estimated Completion Date	Will Implement	Will Not Implement Reason
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	
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	
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)	12/31/2024	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)	12/31/2024	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)	8/1/2025	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	In Process	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)	TBD	Y	
GAO-24-105717	1	1/29/2024	Federal Software Licenses: Agencies Need to Take Action to Achieve Additional Savings	In Process	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)	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)	TBD	Y	



GAO-23-104382	7	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, 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	In Process	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)	TBD	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)	TBD	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)	TBD	Y	
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)	TBD	Y	
GAO-23-105370	5	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 revises HUD's public reports on HTF to disclose that the amount of non-HTF funds may be underreported and that HTF units are only a portion of the total units in HTF-assisted projects. (Recommendation 5)	TBD	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)	TBD	Y	
GAO-23-105370	3	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 uses additional methods, such as formal notices and training, to enhance communication of the cost certification requirement to grantees. (Recommendation 3)	TBD	Y	
GAO-23-105370	2	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 develops and implements a centralized process to monitor data in IDIS on the total number of units in completed projects for likely errors and provides additional instruction to grantees about inputting these data. (Recommendation 2)	TBD	Y	

GAO-23-105370	1	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 develops and implements a centralized process to monitor HTF grantees' compliance with the requirement to enter completion information in IDIS within 120 days of the final project drawdown and provides additional instruction to grantees about this requirement. (Recommendation 1)	TBD	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	

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	
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	

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	
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	



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	
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)	TBD	Y	

GAO-22-105065	2	9/22/2022	Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	Closure Requested	The Secretary of Housing and Urban Development should incorporate privacy into an organization-wide risk management strategy that includes a determination of risk tolerance. (Recommendation 22)		N	Management Response: Non-Concur The Risk Management Council's (RMC) risk registers consistently address privacy risks at the enterprise level. In addition to that enterprise-wide approach, the privacy team addresses risk at a program level through engagement with the program offices and Privacy Liaison Officers (PLOs) to conduct continuous monitoring and Privacy Impact Assessments (PIA). We are continually working to better evaluate and address privacy risk across HUD, but privacy is incorporated into the enterprise-wide risk management through the RMC.
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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)		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 to HUD's IT infrastructure and systems employed to meet HUD's business requirements. Configuration Management (CM) provides an orderly way to facilitate change, based on a documented requirements baseline, and utilizing best practices in the change management process. This is intended to
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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	
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)	TBD	Y	
GAO-22-104039	1	12/15/2021	Disaster Recovery: Additional Actions Needed to Identify and Address Potential Recovery Barriers	In Process	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)	TBD	Y	

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)	12/31/2024	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	

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	
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	



GAO-21-540	1	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 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)	12/31/2024	Y	
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	

GAO-21-459	7	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 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)	TBD	Y	
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)	TBD	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	• 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	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)	TBD	Y	
GAO-21-579	2	7/30/2021	Economic Development: Opportunities Exist for Further Collaboration among EDA, HUD, and USDA	In Process – Partially Addressed	The Principal Deputy Assistant Secretary for CPD at HUD should, in collaboration with EDA, monitor progress toward achieving outcomes of the two agencies' interagency agreement on community and economic development planning.	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	
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	3	3/17/2021	Freedom of Information Act: Actions Needed to Improve Agency Compliance with Proactive Disclosure Requirements	In Process – Partially Addressed	The HUD Chief FOIA Officer should track the number of proactive disclosures and report this information in its Annual FOIA Report.	TBD	Y	

GAO-21-254	2	3/17/2021	Freedom of Information Act: Actions Needed to Improve Agency Compliance with Proactive Disclosure Requirements	In Process – Partially Addressed	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.	TBD	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.	TBD	Y	
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.	TBD	Y	

GAO-21-152	4	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 Financial Officer to develop and include a description of the controls for the Award Description data element—specifically the agency’s significant milestones and major decisions pertaining to the use of plain English descriptions for describing the purpose of its awards—in the next data quality plan update.	TBD	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.	TBD	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.	TBD	Y	

GAO-19-543	2	9/16/2019	Environmental Justice: Federal Efforts Need Better Planning, Coordination, and Methods to Assess Progress	In Process – Partially Addressed	The Secretary of Housing and Urban Development should issue a progress report on its environmental justice efforts each year. (Recommendation 16)	TBD	Y	
GAO-19-543	1	9/16/2019	Environmental Justice: Federal Efforts Need Better Planning, Coordination, and Methods to Assess Progress	In Process	The Secretary of Housing and Urban Development should update the department's environmental justice strategic plan. (Recommendation 5)	TBD	Y	
GAO-19-254	13	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 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	In Process	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	In Process	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	In Process	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	In Process	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	

GAO-19-254	7	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 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)	TBD	Y	
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	In Process	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	In Process	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	
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	

GAO-19-254	2	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 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)	TBD	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)	TBD	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	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-17-159	4	2/16/2017	Single Audit: Improvements Needed in Selected Agencies' Oversight of Federal Awards	In Process	The Secretary of Housing and Urban Development should direct the Principal Deputy Assistant Secretary for the Office of Public and Indian Housing to design and implement policies and procedures for identifying and managing high-risk and recurring single audit findings using a risk-based approach.	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.	TBD	Y	

GAO-16-758	3	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 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.	TBD	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	
GAO-15-56	5	12/10/2014	Information Technology: HUD Can Take Additional Actions To Improve Its Governance	Closure Requested	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.	TBD	Y	

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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OIG Recommendations as of 09/30/2024					
Report and Recommendation Number	Report Date	Report Title	Status	OIG Recommendation	OIG Final Action Target Date

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-1004-003-D	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Work with HUD's OLHCHH to provide technical assistance to the Authority's staff to develop and implement procedures and controls for monitoring owners for compliance with HUD's EBLL requirements and attempting to collaborate with local health departments to identify cases of EBLL in children under 6 years of age under its HCV Program.	5/31/2025
2024-CH-1004-003-C	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Develop and implement procedures and controls for coordinating with public health departments and managing cases of children with EBLs, including monitoring owners for compliance with the requirements of the LSHR.	5/31/2025

2024-CH-1004-003-B	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Update publications and educational materials to owners to ensure that they understand their reporting responsibilities to HUD regarding confirmed cases of children with EBLLs.	5/31/2025
2024-CH-1004-003-A	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Review its records to confirm whether it had cases of children with EBLLs during our audit period and work with the owner(s) of the HCV Program units to provide required documentation to HUD.	7/31/2025

2024-CH-1004-002-C	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Provide documentation to support that HAP was appropriately paid to the owners for the 66 units that had more than one stop payment. If additional HAP was inappropriately paid, the Authority should pursue collection from the applicable owners or reimburse its HCV Program from non-Federal funds.	5/31/2025
2024-CH-1004-002-B	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Provide evidence to HUD that it has improved its controls and procedures for its stop payment process to ensure that (1) payments to owners comply with its HCV Program administrative plan and HUD requirements and (2) it maintains documentation to support stop payments and resumption of those payments for each unit as applicable.	7/31/2025

2024-CH-1004-002-A	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Pursue collection from the applicable owners or reimburse its HCV Program from non-Federal funds \$106,477 (\$180,309 - \$73,832) in inappropriate HAP	5/31/2025
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2024-CH-1004-001-B	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Improve its quality control process for monitoring its inspectors to enhance the effectiveness of its unit inspections and ensure that all units meet HUD's and its own requirements to prevent more than \$34 million in Program funds from being spent on units that do not meet HQS over the next year. This process should include but not be limited to procedures (1) requiring its staff to use the quality control inspection results to evaluate and monitor the performance of the Authority's inspectors, along with maintaining adequate supporting documentation on feedback provided to the inspectors for recurring inspection deficiencies and (2) for evaluating the training provided to its inspectors to determine what improvements are needed to ensure that unit deficiencies are detected.	5/31/2025
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2024-CH-1004-001-A	8/23/2024	The Boston Housing Authority, Boston, MA, Did Not Always Comply With HUD's Requirements for Its Housing Choice Voucher Program Units	In Process	Provide evidence to support that the owners corrected the 46 deficiencies for the 20 units with outstanding deficiencies. If the owners fail to provide evidence that they made the required corrections, HUD should require the Authority to implement its HAP enforcement procedures and provide supporting documentation to HUD evidencing that it did so.	5/31/2025
2024-CH-1003-001-E	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	Coordinate with HUD's Office of Lead Hazard Control and Healthy Homes to obtain training for the Authority's employees responsible for managing lead-based paint on the management of lead-based paint, including the requirements for visual assessments, risk assessments, reevaluations, and hazard reduction.	12/31/2025

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-CH-1003-001-C	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	Obtain lead-based paint risk assessments for the five developments for which hazard reduction work was completed and perform the required reevaluations.	12/31/2026

2024-CH-1003-001-B	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	Implement procedures and controls to ensure that risk assessments and reevaluations are conducted in accordance with HUD’s requirements.	12/31/2025
2024-CH-1003-001-A	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	Implement procedures and controls to ensure that visual assessments for lead-based paint are completed at least every 12 months.	12/31/2025

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.	9/30/2025
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.	9/30/2025

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.	9/30/2025
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-LA-1001-001-B	8/2/2024	The California Department of Housing and Community Development Should Improve Its Fraud Risk Management Practices for Its ESG CARES Act Program	In Process	Obtain training or technical assistance on the implementation of fraud risk management practices consistent with the principles of GAO’s Standards for Internal Control in the Federal Government (Green Book).	10/20/2025
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2024-LA-1001-001-A	8/2/2024	The California Department of Housing and Community Development Should Improve Its Fraud Risk Management Practices for Its ESG CARES Act Program	In Process	Establish a separate fraud risk management framework or evaluate and build upon its ERM framework by incorporating fraud risk management practices that are consistent with the principles of GAO’s Standards for Internal Control in the Federal Government (Green Book), including developing a fraud risk management framework in alignment with best practices identified in GAO’s A Framework for Managing Fraud Risks in Federal Programs and the Chief Financial Officers Council’s Antifraud Playbook.	10/20/2025
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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.	9/30/2025
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.	9/30/2025

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.	9/30/2025
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-F	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 provide training for the Authority’s staff on the management of lead-based paint, including technical assistance with developing and implementing procedures and controls to address the issues cited in this finding.	5/30/2025
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-C	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 provide training for the Authority’s staff on the appropriate testing methodology for confirming that a child has an EBLL and to provide technical assistance on procedures and controls to address the issues cited in this finding.	5/31/2025

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



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 EBLLs to ensure compliance with the LSHR, including attempts to collaborate with public health departments to identify cases of EBLL in children under 6 years of age under its HCV Program and updating its policies and procedures accordingly.	8/29/2025
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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.	8/29/2025
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.	8/29/2025

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.	8/29/2025
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.	8/29/2025

2024-CH-1001-002-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	Provide support showing whether HAP was appropriately stopped for the four units cited in the finding or reimburse or pursue collection of \$10,233 from non-Federal funds for HAP to owners with outstanding HQS deficiencies.	2/28/2025
2024-CH-1001-002-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	Pursue collection from the applicable owner or reimburse its HCV Program \$5,194 from non-Federal funds for HAP that was not properly stopped for two units with outstanding HQS deficiencies.	2/28/2025

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.	8/29/2025
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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.	8/29/2025
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.	8/29/2025

2024-KC-0002-001-C	5/24/2024	Servicers Followed the COVID-19 Foreclosure Moratorium Requirements but Could Have Better Communicated the Requirements to Borrowers	In Process	Review the two loans in our sample that did not receive appropriate servicing and take administrative actions if appropriate.	8/15/2025
2024-KC-0002-001-A	5/24/2024	Servicers Followed the COVID-19 Foreclosure Moratorium Requirements but Could Have Better Communicated the Requirements to Borrowers	In Process	Update Handbook 4000.1 to require servicers to share information regarding foreclosure moratoriums with borrowers.	8/15/2025

2024-FO-0005-002-A	3/29/2024	HUD Charge Card Programs Risk Assessments	In Process	Develop and fully implement a departmentwide policy for the monthly transaction review process that requires program office participation and timely completion of the review and certification.	9/30/2024
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2024-FO-0005-001-A	3/29/2024	HUD Charge Card Programs Risk Assessments	In Process	Develop a standard operating procedure for the monthly transaction review that aligns with the HUD policy and includes specific procedures on how to (1) identify and review common transactions that raise the level of risk in the program (for example, personal use purchases, other prohibited purchases, unauthorized purchases or services, split purchases, fraudulent purchases, FAR violation purchases, etc.), (2) methodically select transactions for investigation, and (3) follow up on identified potential improper transactions, including record-keeping requirements.	10/29/2024
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2024-FW-1003-002-C	3/19/2024	The Puerto Rico Housing Finance Authority's Homebuyer Assistance Program Positively Impacted Participants but May Not Have Distributed Disaster Recovery Funds Equitably	In Process	Instruct PRDOH and PRHFA to provide training and guidance to participating lending institutions related to the updated guidelines and procedures for determining the financial award granted to HBA participants to ensure that program funds are distributed in an equitable manner.	3/28/2025
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2024-FW-1003-002-B	3/19/2024	The Puerto Rico Housing Finance Authority's Homebuyer Assistance Program Positively Impacted Participants but May Not Have Distributed Disaster Recovery Funds Equitably	In Process	Include, as part of the revised procedures, a requirement to document within each case in SSP a detailed (1) calculation of the household income and (2) the analysis and computations conducted by the PRHFA underwriter for determining the amount of the financial assistance award.	1/30/2025
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2024-FW-1003-002-A	3/19/2024	The Puerto Rico Housing Finance Authority's Homebuyer Assistance Program Positively Impacted Participants but May Not Have Distributed Disaster Recovery Funds Equitably	In Process	Instruct PRDOH and PRHFA to develop and implement clear and consistent guidelines and procedures that establish a verifiable methodology for determining the amount of financial awards granted to eligible HBA participants.	1/30/2025
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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.	6/30/2025
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.	6/30/2025

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.	6/30/2025
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.	6/30/2025

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.	6/30/2025
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.	6/30/2025

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.	6/30/2025
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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.	6/30/2025
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.	6/30/2025

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.	6/30/2025
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.	6/30/2025

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.	6/30/2025
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.	6/30/2025

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.	6/30/2025
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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.	6/30/2025
2024-BO-1001-001-C	2/15/2024	The Kentucky Commission on Human Rights, Louisville, KY, Has Opportunities To Improve Its Fair Housing Complaint Intake Process	In Process	We recommend that HUD’s Deputy Assistant Secretary for Enforcement require the Commission to implement a record retention policy to ensure that decisions on inquiries are sufficiently supported.	2/14/2025

2024-BO-1001-001-B	2/15/2024	The Kentucky Commission on Human Rights, Louisville, KY, Has Opportunities To Improve Its Fair Housing Complaint Intake Process	In Process	We recommend that HUD’s Deputy Assistant Secretary for Enforcement require the Commission to develop an internal agency intake training guide, distribute it to all agency housing staff members, and ensure that all intake staff members participate in HUD-approved training related to intake.	2/14/2025
2024-BO-1001-001-A	2/15/2024	The Kentucky Commission on Human Rights, Louisville, KY, Has Opportunities To Improve Its Fair Housing Complaint Intake Process	In Process	We recommend that HUD’s Deputy Assistant Secretary for Enforcement require the Commission to update its intake policy and procedure to clarify which inquiries are to be recorded in HEMS.	2/14/2025

2024-CH-0001-003-C	2/13/2024	HUD Lacked Adequate Oversight of Multifamily Housing Properties With Failing REAC Scores or Life-Threatening Deficiencies	In Process	Implement adequate procedures and controls to ensure that documentation is maintained to support that the reports were submitted to Congress.	5/30/2025
2024-CH-0001-003-B	2/13/2024	HUD Lacked Adequate Oversight of Multifamily Housing Properties With Failing REAC Scores or Life-Threatening Deficiencies	In Process	Assess and streamline the processes for preparing, reviewing, and approving the reports as appropriate to ensure that the reports are submitted to Congress on or before the required due date.	5/30/2025
2024-CH-0001-003-A	2/13/2024	HUD Lacked Adequate Oversight of Multifamily Housing Properties With Failing REAC Scores or Life-Threatening Deficiencies	In Process	Modify the queries used to generate the schedules of properties that accompany the reports to Congress to consider a larger range of dates to ensure that properties that failed consecutive inspections are appropriately identified on all applicable schedules.	5/30/2025

2024-CH-0001-002-C	2/13/2024	HUD Lacked Adequate Oversight of Multifamily Housing Properties With Failing REAC Scores or Life-Threatening Deficiencies	In Process	Develop and implement adequate controls to ensure that HUD staff with the appropriate level of authority approves extensions to the notices of violation and default cure periods in writing and that documentation is maintained to support such approvals.	5/30/2025
2024-CH-0001-002-B	2/13/2024	HUD Lacked Adequate Oversight of Multifamily Housing Properties With Failing REAC Scores or Life-Threatening Deficiencies	In Process	Develop and implement adequate policies, procedures, and controls to ensure that owner certifications and surveys and other relevant documents related to properties that fail inspections or are noted as having EHS deficiencies are maintained and retrievable from an easily accessible location.	6/17/2025



2024-CH-0001-002-A	2/13/2024	HUD Lacked Adequate Oversight of Multifamily Housing Properties With Failing REAC Scores or Life-Threatening Deficiencies	In Process	Include language in future notices of violation and default clearly stating that owners are required to inspect all units (including vacant units), common areas, grounds, building systems, and sites as part of the owner survey and require owners to include sufficient detail in the surveys to show (1) when the survey was conducted and (2) that the survey was a complete survey of the project.	5/30/2025
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2024-CH-0001-001-A	2/13/2024	HUD Lacked Adequate Oversight of Multifamily Housing Properties With Failing REAC Scores or Life-Threatening Deficiencies	In Process	Develop and implement adequate procedures and controls to ensure that (1) staff issues notices of violation and default within 15 calendar days of the inspection report release date and (2) the Office of Multifamily Asset Management and Portfolio Oversight is made aware when notices are not issued within 15 calendar days after the inspection report release date and takes action as appropriate to ensure that future notices are issued in a timely manner.	5/30/2025
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 Dispute	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.	TBD
2024-FO-0004-002-C	2/9/2024	Financial Information Collected From CDBG Grantees Needs Improvement	In Dispute	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.	TBD
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 Dispute	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.	TBD
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

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-0002-001-C	12/15/2023	CPD Could Improve the Timing of Delivery of Disaster Recovery Funding	In Process	We recommend that the Director of Disaster Recovery take steps to ensure that the milestone point of allocation is formally defined and documented, to allow for accurate tracking of compliance with requirements.	3/25/2025
2024-FW-0002-001-B	12/15/2023	CPD Could Improve the Timing of Delivery of Disaster Recovery Funding	In Process	We recommend that the Director of Disaster Recovery establish timing benchmarks for the milestones at each significant step in the allocation and award process based on actual data accumulated for the various grants.	3/25/2025
2024-FW-0002-001-A	12/15/2023	CPD Could Improve the Timing of Delivery of Disaster Recovery Funding	In Process	We recommend that the Director of Disaster Recovery collect and record the number of days that it or other entities take to complete each milestone in the grant process.	3/25/2025

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-1001-001-A	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 instruct PRDOH to implement a process to regularly conduct fraud risk assessments and determine a fraud risk profile. The fraud risk profile should include key findings and conclusions from the risk assessment, including the analysis of the types of fraud risks, their perceived likelihood and impact, risk tolerance, and the prioritization of risks.	6/30/2025
2024-FW-0001-001-C	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, for future grants, develop and implement procedures to ensure that all applicable requirements for preventing any duplication of benefits are included in the adequacy criteria, grantee certifications, and HUD review checklists supporting the certification.	1/24/2025

2024-FW-0001-001-B	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, develop and implement a process to review grantees' detailed procedures for preventing duplication of benefits and require grantees to correct any deficiencies identified in the review before grantees process applications for assistance.	6/30/2025
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.	6/30/2025

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-KC-1001-001-D	6/13/2023	Nationstar Generally Did Not Meet HUD Requirements When Providing Loss Mitigation to Borrowers of Delinquent FHA-Insured Loans	In Process	Identify loans with COVID-19 recovery partial claims that were affected by the improper application of partial claims funds and update the accounts.	10/31/2024
2023-KC-0005-001-E	6/13/2023	Servicers Generally Did Not Meet HUD Requirements When Providing Loss Mitigation Assistance to Borrowers With Delinquent FHA-Insured Loans	In Process	Update the Save Your Home - Tips to Avoid Foreclosure brochure to include new loss mitigation options as they are introduced and require servicers to send this additional information to delinquent homeowners. This could be done as a redesign of the existing brochure or as addendums to the brochure for temporary programs.	9/18/2024

2023-KC-0005-001-C	6/13/2023	Servicers Generally Did Not Meet HUD Requirements When Providing Loss Mitigation Assistance to Borrowers With Delinquent FHA-Insured Loans	In Process	Provide additional guidance and training to servicers to address common loss mitigation issues found during this audit.	9/18/2024
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.	6/30/2025

2023-CH-1002-001-H	5/24/2023	The Stark Metropolitan Housing Authority, Canton, OH, Did Not Always Comply With Federal and Its Own Procurement Requirements	In Process	For the contract activities during the period of January 1, 2020, through April 2022, the Director should require the Authority to implement adequate procedures and controls, including but not limited to ensuring that (1) proper documentation is maintained, (2) contracts are procured in accordance with Federal and the Authority’s procurement requirements, (3) procurement staff complies with Federal procurement requirements, and (4) payments are appropriately reconciled.	12/31/2024
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2023-CH-1002-001-F	5/24/2023	The Stark Metropolitan Housing Authority, Canton, OH, Did Not Always Comply With Federal and Its Own Procurement Requirements	In Process	For the contract activities during the period of January 1, 2020, through April 2022, the Director should require the Authority to support the contract modifications and the reasonableness of the increased costs for four contracts (0824, 0505, 1023 and 0731) or repay its Public Housing Operating Fund or Capital Fund program from non-Federal funds for any amount determined not to be reasonable.	12/30/2024
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2023-CH-1002-001-E	5/24/2023	The Stark Metropolitan Housing Authority, Canton, OH, Did Not Always Comply With Federal and Its Own Procurement Requirements	In Process	For the contract activities during the period of January 1, 2020, through April 2022, the Director should require the Authority to support the reasonableness of the change orders that increased the price of the contract (0216) by more than \$1.1 million or repay its Public Housing Operating Fund or Capital Fund program from non-Federal funds for any amount determined not to be reasonable.	12/30/2024
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2023-CH-1002-001-D	5/24/2023	The Stark Metropolitan Housing Authority, Canton, OH, Did Not Always Comply With Federal and Its Own Procurement Requirements	In Process	For the contract activities during the period of January 1, 2020, through April 2022, the Director should require the Authority to support the reasonableness of \$57,902 paid to three vendors for pest control services without a valid contract or repay its Public Housing Operating Fund or Capital Fund program from non-Federal funds for any amount determined not to be reasonable.	6/30/2024
2023-CH-0003-001-B	5/23/2023	Improvements Are Needed To Ensure That Public Housing Properties Are Inspected in a Timely Manner	In Process	Implement adequate policies, procedures, and controls to ensure that public housing properties will be inspected within required timeframes.	9/30/2025

2023-CH-0003-001-A	5/23/2023	Improvements Are Needed To Ensure That Public Housing Properties Are Inspected in a Timely Manner	In Process	Prioritize the inspection of public housing properties that were (1) not included in the NSPIRE demonstration but were identified as high priority under the Center’s Big Inspection Plan and (2) approved to participate under the NSPIRE demonstration that the Center was unable to inspect by March 31, 2023.	9/30/2025
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.	

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-FW-0002-001-B	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 work with its grantee to resolve or correct program income balances for the three grants that had program income balances outstanding.	4/1/2025
2023-FW-0002-001-A	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 require grantees to support or repay to its program \$2,551,375, from nonfederal funds, for the 9 vouchers that did not have adequate supporting documentation for expenditures.	4/11/2025

2023-NY-0002-001-J	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	Consider evaluating whether and how a similar policy for disasters or emergencies or a permanent version of the policy could be used to manage risk to the insurance fund while increasing lender participation. This should include further studying lenders’ use of the policy and the long-term performance of loans endorsed under it. It could also include reviewing the compliance, guidance, and process issues identified during this audit and through the resolution of the other recommendations to refine any future endorsement policies related to forbearance.	8/31/2024
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2023-NY-0002-001-I	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	Update indemnification agreements or obtain updated indemnification agreements for the 30 loans for which the indemnification agreements had incorrect or missing information or were not signed by HUD and upload them to its SharePoint site so that such agreements are properly executed and can be traced to HUD’s computer systems for future use.	8/31/2024
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2023-NY-0002-001-H	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	Review and correct indemnification agreement data in HUD’s computer systems as needed for all agreements currently classified as having 2-year terms and all agreements related to 2-year agreements contained on its SharePoint site to ensure that its systems contain accurate data for monitoring and enforcement of agreements. This recommendation includes but is not limited to reviewing the agreement number, agreement term, billing lender, expiration date, refinance indicator, and source indicator.	8/31/2024
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2023-NY-0002-001-G	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	Record indemnification agreement data in its system for the 34 loans for which the lender properly executed an indemnification agreement before endorsement and HUD had not recorded the agreement in its system to put up to \$3,493,636 to better use by avoiding potential losses.	8/31/2024
2023-NY-0002-001-D	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	For any of the 3,024 loans found to be subject to the temporary policy or otherwise ineligible for insurance, require the lenders to execute indemnification agreements covering a period of at least 5 years or reimburse HUD for any claims to put up to \$26,840,071 to better use by protecting HUD against potential losses. For any indemnification agreements executed, HUD should properly store the agreements and record the agreement data.	6/30/2025

2023-NY-0002-001-C	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	Request and analyze data from lenders for the 3,024 loans at risk of noncompliance to identify loans that should have been subject to the temporary endorsement policy or were otherwise ineligible for insurance. The data requested should include but not be limited to the dates when the borrower requested forbearance, the loan became subject to forbearance, and the loan was submitted for endorsement.	3/31/2025
2023-NY-0002-001-B	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	Obtain guidance from the Office of General Counsel regarding the implications of allowing lenders to retroactively apply forbearance in cases in which the borrower requests forbearance after the lender submits the loan for endorsement to ensure that it consistently handles such cases.	8/31/2024

2023-NY-0002-001-A	5/15/2023	HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance	In Process	Require lenders to execute indemnification agreements covering a period of at least 5 years for each of the 20 loans for which the lenders did not comply with the temporary endorsement policy and related instructions, including loans for which the lenders did not execute an agreement when required or that were otherwise ineligible for insurance, and properly store the agreements and record the agreement data to put up to \$1,811,238 to better use by avoiding potential losses.	12/31/2024
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2023-BO-0002-001-F	3/30/2023	HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans	In Process	We recommend that the Chief Procurement Officer require the contracting officers to formally designate CORs in a timely manner and maintain the required documentation in the proper location identified in the relevant HUD policies and procedures, which fully supports the CORs’ oversight of the FSM contract.	7/9/2024
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.	7/9/2024

2023-BO-0002-001-D	3/30/2023	HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans	In Process	We recommend that the Chief Procurement Officer require all staff involved in the oversight of FSM contracts to maintain the required documentation in the official contract file identified by HUD policy to support the contracts.	7/9/2024
2023-BO-0002-001-C	3/30/2023	HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans	In Process	We recommend that the Chief Procurement Officer require the contracting officers to implement the policies and procedures in the HUD Acquisition Policy and Procedure Handbook for completion of HUD’s FSM contractor performance assessment reports in CPARS to ensure that Government past performance is documented properly and in a timely manner, at least annually, for use by all Federal agencies and maintained in the contract files.	7/9/2024

2023-BO-0002-001-B	3/30/2023	HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans	In Process	We recommend that the Chief Procurement Officer direct the contracting officers to oversee the implementation of the current FSM contracts' QASP.	7/9/2024
2023-BO-0002-001-A	3/30/2023	HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans	In Process	We recommend that the Chief Procurement Officer direct the contracting officers to review the current FSM contracts' QASP and update accordingly to ensure that all minimum contract requirements are included.	7/9/2024
2023-LA-0004-001-C	3/29/2023	Opportunities Exist to Enhance Oversight of the Foster Youth to Independence Initiative to Improve Program Effectiveness	In Process	For each youth referred, require PHAs to obtain PCWA certification that the PCWA will provide or secure access to supportive services.	7/27/2024

2023-KC-0004-002-A	3/28/2023	Ginnie Mae Mostly Implemented a Crisis Readiness Program That Followed Federal Guidance	In Process	Develop and implement an agencywide crisis readiness plan addressing likely hazards arising from a crisis. This guidance should include all key elements that meet CIGFO crisis guidance.	7/30/2025
2023-AT-1001-001-D	3/28/2023	The State of Georgia Did Not Adequately Monitor Its Harvey, Irma, and Maria Grants' Activities and Subrecipients	In Process	Work with the State to develop and implement policies and procedures to ensure that monitoring is conducted remotely in the event that it cannot be conducted onsite.	6/11/2024
2023-AT-1001-001-C	3/28/2023	The State of Georgia Did Not Adequately Monitor Its Harvey, Irma, and Maria Grants' Activities and Subrecipients	In Process	Instruct the State to conduct monitoring reviews of its CDBG-DR HIM activities and subrecipients that satisfy monitoring requirements.	6/11/2024



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.	9/25/2025
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.	6/30/2025

2023-FW-0001-001-D	3/3/2023	CDBG-DR Program Generally Met Low- and Moderate-Income Requirements	In Process	We recommend that the Director of CPD’s Office of Disaster Recovery make changes to the action plan process so that the action plan calculates an overall LMI percentage.	10/1/2025
2023-FW-0001-001-C	3/3/2023	CDBG-DR Program Generally Met Low- and Moderate-Income Requirements	In Process	We recommend that the Director of CPD’s Office of Disaster Recovery adopt LMI benchmarking to ensure that grantees budget adequate funds to LMI at significant milestones in the grant lifecycle.	7/30/2025
2023-FW-0001-001-A	3/3/2023	CDBG-DR Program Generally Met Low- and Moderate-Income Requirements	In Process	We recommend that the Director of CPD’s Office of Disaster Recovery review the one grantee with a grant totaling \$666,666 that did not meet the overall LMI requirement and address the noncompliance.	2/3/2025

2023-FO-0008-004-A	1/24/2023	HUD’s IT Infrastructure Needs Improvement	In Process	Assess its help desk system against other technical solutions and ensure that the help desk solution used captures complete data on technical support requests. This measure includes but is not limited to ensuring that sequence gaps are properly documented or do not occur, valid transactions are accepted by the help desk system, rejected transactions are identified, and the history of each transaction is retained.	8/20/2025
2023-FO-0008-003-A	1/24/2023	HUD’s IT Infrastructure Needs Improvement	In Process	Research, evaluate, and implement technical solutions to resolve the user account management issues and the underlying issue in the technical environment.	8/30/2024

2023-KC-0001-001-B	12/5/2022	Ginnie Mae Did Not Ensure That All Pooled Loans Had Agency Insurance	In Process	Ensure that all necessary information regarding terminated VA loans is included in the matching process.	10/31/2024
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.	9/30/2025
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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-based paint, HUD should ensure that the public housing agencies implement interim controls and ongoing maintenance and reevaluation	6/1/2027
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2023-CH-0001-001-E	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 whether the public housing agencies identified as having lead-based paint hazards in their housing developments maintain and implement a plan for managing lead-based paint. For any public housing agency that does not have a plan for the management of lead-based paint in its public housing developments, as appropriate, HUD should inform the public housing agency that it should develop and implement its own plan.	6/30/2025
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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
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

2022-FO-0007-001-C	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 HOME program.	4/1/2024
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.	7/1/2024

2022-NY-1003-002-D	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 implement adequate controls to ensure compliance with applicable cost principle requirements for employees, including those covering compensation for personal services, such as wages, salaries, and incentive payments, at 2 CFR 200.430. Records should reasonably reflect the total activity for which Long Branch’s employees are compensated by the non-Federal entity and support the distribution of compensation among specific activities and cost objectives.	10/31/2023
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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-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 provide technical assistance to Long Branch and require updates to its procedures to ensure that it properly classifies income received under any future agreements or activities.	10/31/2023
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-FO-0005-002-A	6/27/2022	HUD Did Not Comply With the Payment Integrity Information Act of 2019	In Process	Develop and implement a plan that ensures the continuity of adequate internal controls over the PIH-TBRA program to detect and prevent improper payments, which can be implemented in a virtual environment. This plan should include how HUD can review tenant files or other information that validates tenant data remotely without compromising PII.	6/30/2026
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-D	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 require that PHAs track requests for reasonable accommodation, including the date of the request, the type of request, and the disposition and date of any action taken that should be made available to HUD at its request.	12/31/2024
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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-BO-0001-001-B	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 update and consolidate requests for reasonable accommodation policies and procedures to ensure that there is centralized guidance available for the field offices and PHAs.	12/31/2024
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

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
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



2022-LA-1001-001-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	Develop and implement policies and procedures to ensure that subgrantee agreements are executed in a timely manner, effective monitoring is performed, and subgrantees maintain an emphasis on using their CoC funds, thereby preventing similar occurrences of \$3.5 million (see appendix D) in CoC funding going unused.	4/27/2023
2022-NY-1001-001-H	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	If the Authority does not follow through on its asset repositioning plans, misses deadlines, or it otherwise becomes clear that the plan is no longer feasible, work with the HUD's Special Applications Center, Office of Recapitalization, and other offices as appropriate, to consider and use available remedies such as revoking approval and enforcing required conversion.	12/31/2027

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
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-NY-1001-001-E	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 routinely identify and address recurring urgent health and safety issues such as flooded stairwells, accessible crawlspaces, and unsecured windows and doors while the property remains vacant and throughout future asset repositioning efforts.	3/31/2025
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.	8/27/2025

2022-LA-0001-001-C	1/7/2022	HUD Did Not Have Adequate Controls in Place to Track, Monitor, and Issue FHA Refunds Owed to Homeowners	Pending Legislative Proposal	Research, develop, and implement policies and procedures to reduce the number of refunds that have remained unclaimed for an extended period, including consideration of a statute of limitations.	8/27/2025
2022-LA-0001-001-B	1/7/2022	HUD Did Not Have Adequate Controls in Place to Track, Monitor, and Issue FHA Refunds Owed to Homeowners	In Process	Develop and implement written policies and procedures (1) for locating homeowners who have unpaid refunds (for both existing and new refunds), (2) to establish a standard timeframe for mailing refund applications to homeowners after they are requested, and (3) to establish requirements for verifying the termination date based on supporting documents provided by homeowners.	4/26/2023

2022-AT-0001-001-C	1/5/2022	Opportunities Exist To Improve CPD's Oversight of and Monitoring Tools for Slow-Spending Grantees	In Process	Establish a reasonable timeframe for grantees to resolve DRGR flags or at a minimum, if a flag cannot be resolved within the established timeframe, have the grantee provide a remediating comment explaining why the flag could not be resolved and a proposed timeline for resolution.	7/30/2025
2022-PH-0801-001-A	12/10/2021	HUD Did Not Always Implement Corrective Actions To Further Ensure That HECM Borrowers Complied With Principal Residency Requirements	In Process	We recommend that the Office of Single Family Housing coordinate its efforts with the Office of Public and Indian Housing and the Office of Multifamily Housing Programs to further ensure that appropriate controls are in place to prevent HECM borrowers from violating principal residency requirements.	2/28/2023

2022-FO-0004-004-F	12/9/2021	Independent Public Accountant’s Audit Report on the U.S. Department of Housing and Urban Development’s Fiscal Years 2021 and 2020 Consolidated Financial Statements	In Process	Establish a control to hold HUD’s Single Audit Accountable Official responsible for improving the effectiveness of the single audit process based on single audit metrics that HUD will establish in response to recommendation 4D above.	11/26/2024
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2022-FO-0004-004-D	12/9/2021	Independent Public Accountant’s Audit Report on the U.S. Department of Housing and Urban Development’s Fiscal Years 2021 and 2020 Consolidated Financial Statements	In Process	Establish controls to determine if follow-up is being conducted to determine if the grant recipients have taken appropriate and timely corrective action. That follow-up must include the following: a. Issuing a management decision letter as prescribed in 2 CFR §200.521; b. Monitoring recipients to ensure they are taking appropriate and timely corrective action; c.Using cooperative audit resolution mechanisms (see 2 CFR §200.25) to improve federal program outcomes through better audit resolution, follow-up, and corrective action; and d. Developing a baseline, metrics, and targets to track, over time, the effectiveness of HUD’s process to follow-up on audit findings and on the effectiveness of single audits in improving recipient accountability and their use by HUD in making award decisions.	11/26/2024
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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.	9/1/2024
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.	9/30/2024
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.	4/1/2024



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.	4/1/2024
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2021-KC-0004-001-D	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	Revise the annual contributions contract to more clearly define the required treatment of health and safety issues, to include: <ul style="list-style-type: none"><li>• Specific timeliness requirements for resolving life-threatening and non-life-threatening health and safety issues.</li><li>• Notification that HUD will actively monitor the status of complaints and become involved in resolution if necessary.</li><li>• Requirement that PBCAs will immediately contact HUD staff if a property has a life-threatening or non-life-threatening health and safety issue and report when the issue is resolved.</li><li>• Requirement that the projects’ property management will immediately contact PBCA staff if a property has a life-threatening or non-life-threatening health and safety issue and report when the issue is resolved.</li></ul>	8/27/2025
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2021-KC-0004-001-C	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 an automated real-time system for HUD and PBCA staff to use to receive, track, and resolve health and safety issues.	8/27/2025
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.	9/30/2025

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.	9/30/2025
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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 compliance with its action plan.	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 for any missed deadlines; and (3) , if necessary, determining whether additional programs need to be combined or eliminated from the	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-B	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	Develop and implement additional procedures and controls to ensure that HUD procurement requirements are followed.	4/25/2022
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-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	Establish written payroll policies and procedures in accordance with program requirements for the tracking, recording, and maintenance of direct costs to ensure that time distribution records are in place to support the allocation of charges.	4/25/2022

2021-LA-1002-002-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	Develop and implement a HUD-approved cost allocation plan to properly account for indirect program costs.	4/25/2022
2021-LA-1002-002-B	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 supporting documentation to show whether the outstanding liability of \$324,478 is correctly classified as an NSP2 liability. If not, HUD should ensure that NHSLA corrects its NSP2 cost reimbursement summary for the 12 months ending June 30, 2018, to reclassify the expenses to a non-NSP2 program. Such funds would be considered funds to be put to better use.	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-F	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	Ensure it has sufficient staffing and capacity to administer the NSP2 program, including obtaining training for its staff to understand HUD requirements and how to use the DRGR system.	4/25/2022
2021-LA-1002-001-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	Develop and implement sufficient financial procedures and controls to ensure that program income is appropriately recorded and properly transferred to its NSP2 account.	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-1002-001-B	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	Return the outstanding balance of \$529,745 owed to NSP2. In addition, cease the practice of depositing NSP2 funds in non-NSP2 accounts and making them available to be used or borrowed for non-NSP2 activities.	4/25/2022
2021-LA-1002-001-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 documentation to support that program activities within NHSLA’s interfund were for eligible NSP2 activities or repay the program \$3,425,679 from non-Federal funds.	4/25/2022

2021-LA-1001-003-C	10/27/2020	The City of Compton, Compton, CA, Did Not Always Administer Neighborhood Stabilization Program Funds in Compliance With Procedures and Regulations	In Process	Obtain technical assistance from HUD to ensure that the City is able to submit its quarterly performance reports and annual single audit reports on time and post the performance reports on its website to comply with program regulations.	4/15/2022
2021-LA-1001-003-B	10/27/2020	The City of Compton, Compton, CA, Did Not Always Administer Neighborhood Stabilization Program Funds in Compliance With Procedures and Regulations	In Process	Follow its own procedures and HUD regulations to post the missing 21 NSP1 and 22 NSP3 HUD quarterly performance reports, as of June 30, 2019, on its official website; and, post the future NSP1 and NSP3 HUD quarterly performance reports on its website until the closeout of the respective programs or until HUD is assured that these reports are consistently posted on its website.	4/15/2022

2021-LA-1001-003-A	10/27/2020	The City of Compton, Compton, CA, Did Not Always Administer Neighborhood Stabilization Program Funds in Compliance With Procedures and Regulations	In Process	Follow its NSP procedures and HUD regulations to complete and submit its future NSP1 and NSP3 HUD quarterly performance reports and annual single audit reports within the required timeframes until the closeout of the respective programs or until HUD is assured that these reports are consistently submitted on time.	4/15/2022
2021-LA-1001-002-C	10/27/2020	The City of Compton, Compton, CA, Did Not Always Administer Neighborhood Stabilization Program Funds in Compliance With Procedures and Regulations	In Process	Obtain technical assistance from HUD to ensure that it is able to manage the programs and comply with program regulations before processing future expenses related to NSP1 and NSP3 projects and activities.	4/15/2022

2021-LA-1001-002-B	10/27/2020	The City of Compton, Compton, CA, Did Not Always Administer Neighborhood Stabilization Program Funds in Compliance With Procedures and Regulations	In Process	Repay the U.S. Treasury from non-Federal funds for the \$1,550 overpaid to acquire a foreclosed NSP3 property.	4/15/2022
2021-LA-1001-002-A	10/27/2020	The City of Compton, 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

2021-LA-1001-001-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	Implement its procurement controls to ensure that it is able to locate and maintain the complete procurement documents for at least 3 years after the closeout of NSP1 and NSP3 in compliance with its own procedures and HUD regulations.	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 management agents, and taking appropriate actions so that households living in multifamily housing units have a sufficient supply of safe drinking water.	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.	10/1/2025
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.	10/1/2025
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.	10/1/2025



2020-AT-1002-002-B	3/16/2020	The Puerto Rico Department of Housing, San Juan, PR, Should Strengthen Its Capacity To Administer Its Disaster Grants	In Process	Submit supporting documentation showing that contracts and purchase orders complied with Federal and its own procurement requirements and that these were reasonable and necessary costs or cancel the \$361,501 in unpaid obligations related to CDBG-DR funds.	10/21/2024
2020-AT-1002-002-A	3/16/2020	The Puerto Rico Department of Housing, San Juan, PR, Should Strengthen Its Capacity To Administer Its Disaster Grants	Pending Under Judicial Review	Submit supporting documentation showing that contracts and purchase orders complied with Federal and its own procurement requirements and that these were reasonable and necessary costs or reimburse the CDBG-DR program \$55,010 from non-Federal funds.	10/21/2024

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
2020-AT-0801-001-A	2/4/2020	HUD Had Not Established Deadlines for Reporting FHA-HAMP Nonincentivized Loan Modifications and Filing Nonincentivized Partial Claims	In Process	Update HUD’s loss mitigation policies, to include deadlines for the servicers to file the FHA-HAMP nonincentivized partial claims, and consider imposing sanctions for noncompliance with these deadline requirements.	5/30/2025

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-I	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	Conduct criminal record background checks in accordance with the project's policies and procedures to ensure that adult members of all households, including the 11 households for which HUD made housing assistance payments totaling \$239,500, were eligible to participate in the program. If the participants are deemed ineligible, the owner should follow applicable regulations to terminate or modify assistance and reimburse HUD from nonproject funds for those housing assistance payments deemed ineligible.	5/31/2023
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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-F	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 third-party verifications, such as tax returns provided by the applicant, are from the source by obtaining certified tax returns from the Internal Revenue Service.	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

2019-AT-1005-002-C	8/9/2019	The Municipality of Yauco, PR, Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	Pending Under Judicial Review	Establish and implement adequate policies and procedures, including project inspection protocols, to ensure that CDBG funds are used for activities that meet a national objective, are used for eligible purposes, and are properly supported.	6/19/2025
2019-AT-1005-002-B	8/9/2019	The Municipality of Yauco, PR, Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	Pending Under Judicial Review	Determine the amount spent for the resurfacing of the 16 private properties identified and reimburse the CDBG program from non-Federal funds.	6/19/2025



2019-AT-1005-002-A	8/9/2019	The Municipality of Yauco, PR, Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	Pending Under Judicial Review	Submit supporting documentation showing how \$469,974 in CDBG funds disbursed for street improvements was properly used and in accordance with HUD requirements or reimburse the CDBG program from non-Federal funds.	6/19/2025
2019-AT-1005-001-E	8/9/2019	The Municipality of Yauco, PR, Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	Pending Under Judicial Review	Establish and implement adequate controls and procedures to permit proper accountability for all CDBG funds to ensure that they are used solely for authorized purposes and properly safeguarded.	6/19/2025

2019-AT-1005-001-C	8/9/2019	The Municipality of Yauco, PR, Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	Pending Under Judicial Review	Require the Municipality to return to its line of credit and put to better use \$1,641 associated with the unspent program funds that have been carried over since December 2017.	12/6/2024
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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	Pending Under Judicial Review	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.	6/19/2025
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2019-AT-1005-001-A	8/9/2019	The Municipality of Yauco, PR, Did Not Always Administer Its CDBG Program in Accordance With HUD Requirements	In Process	Develop and implement a financial management system in accordance with HUD requirements, including but not limited to permitting the disbursement of funds in a timely manner.	9/30/2025
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.	

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-F	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 to ensure that future Disaster Recovery funds used for appraisal services and quality control reviews under the program are for costs that are reasonable, necessary, supported, and for services that comply with applicable requirements.	3/30/2024

2019-NY-1002-002-E	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 execute an agreement with the City for the use of appraisal services and obtain documentation to show that services were procured in accordance with applicable requirements and that contracts contained all required provisions. If the State cannot provide the executed agreement and documentation, HUD should use one or more of the remedies for noncompliance in 24 CFR 570.495.	10/18/2024
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2019-NY-1002-002-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 provide documentation to show that \$118,800 paid to the State's contractor for appraisals performed by its subcontractors was reasonable, supported, and for services that were performed in accordance with applicable requirements or reimburse any unsupported costs from non-Federal funds.	10/18/2024
2019-NY-1002-002-C	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 \$75,006 used for appraisal quality control reviews was for services that complied with applicable requirements or reimburse any unsupported costs from non-Federal funds.	3/30/2024

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-C	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 any other properties purchased under the program since January 2016 that relied upon appraisals conducted by the contractors discussed in this report to ensure that settlement costs for those properties were supported. If support cannot be provided, the State should reimburse the unsupported costs from non-Federal funds.	10/17/2024
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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 from non-Federal funds.	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-BO-1001-001-J	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Provide technical assistance to the City to ensure that responsible staff receives necessary environmental, underwriting, and overall program administration training.	4/1/2024
2019-BO-1001-001-I	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Develop and implement tools to improve record-keeping practices to support the eligibility, necessity, and reasonableness of the HOME activities.	4/1/2024
2019-BO-1001-001-H	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Develop and implement adequate policies and procedures to ensure that fixed HOME units are identified and adequate documentation is maintained to support tenant eligibility and compliance with HOME rental limits for the entire affordability period.	4/1/2024



2019-BO-1001-001-G	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Develop and implement adequate environmental policies and procedures to ensure that environmental reviews are properly documented and supported and that HUD and Federal environmental requirements have been followed before committing HOME funds to an activity.	4/1/2024
2019-BO-1001-001-F	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Establish underwriting policies and procedures to ensure that HOME activities are consistent and meet Federal requirements.	4/1/2024
2019-BO-1001-001-E	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Identify, review, and approve a CHDO to work with the City to ensure that \$254,215 in CHDO funds will be properly committed to avoid being deobligated.	4/1/2024

2019-BO-1001-001-D	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Reallocate the \$487,483 in unspent funds to ensure that they will be put to their intended use or, if the activities remain open, maintain support to show that the HOME funds disbursed were reasonable and Reallocate the \$487,483 in unspent funds to ensure that they will be put to their intended use or, if the activities remain open, maintain support to show that the HOME funds disbursed were reasonable and supported in accordance with Federal requirements.	4/1/2024
2019-BO-1001-001-C	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Support that the City properly administered the HOME program and earned \$130,667 in HOME administrative fees or repay from non-Federal funds any amount that cannot be supported	6/1/2025

2019-BO-1001-001-B	4/25/2019	The City of Bridgeport, CT, Did Not Properly Administer Its HOME Program	In Process	Support that \$3,136,798 in HOME funds disbursed was reasonable and supported in accordance with Federal requirements or repay from non-Federal funds any amount that cannot be supported.	6/1/2025
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

2019-NY-1001-001-F	3/29/2019	The State of New York Did Not Ensure That Properties Purchased Under the Acquisition Component of Its Program Were Eligible	In Process	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to provide documentation to show that the remaining nine properties were substantially damaged or reimburse from non-Federal funds the \$4,158,836 paid to purchase the properties. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the nine properties.	3/30/2024
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2019-NY-1001-001-A	3/29/2019	The State of New York Did Not Ensure That Properties Purchased Under the Acquisition Component of Its Program Were Eligible	In Process	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs require the State to reimburse from non-Federal funds the \$2,595,127 paid to purchase six properties that were not substantially damaged. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the properties.	3/30/2024
2019-AT-1002-001-E	3/18/2019	Louisville Metro, Louisville, KY, Did Not Always Administer the TBRA Activity in Its HOME and CoC Programs in Accordance With Program Requirements	In Process	Support or reimburse its CoC program \$7,309 from non-Federal funds for the unsupported housing assistance payments.	6/30/2023

2019-AT-1002-001-D	3/18/2019	Louisville Metro, Louisville, KY, Did Not Always Administer the TBRA Activity in Its HOME and CoC Programs in Accordance With Program Requirements	In Process	Reimburse the three CoC program participants \$260 from program funds for the underpayment of housing assistance due to inappropriate calculations of housing assistance.	6/30/2023
2019-AT-1002-001-B	3/18/2019	Louisville Metro, Louisville, KY, Did Not Always Administer the TBRA Activity in Its HOME and CoC Programs in Accordance With Program Requirements	In Process	Reimburse the four HOME program participants \$468 from program funds for the underpayment of housing assistance due to inappropriate calculations of housing assistance.	6/30/2023

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-E	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 training to its staff to help ensure compliance with applicable cost principle, procurement, and Davis-Bacon requirements.	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.	5/30/2025
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-PH-1008-001-D	9/26/2018	The City of Erie, PA, Did Not Always Administer Its Code Enforcement and Community Policing Activities in Accordance With HUD and Federal Requirements	Under Repayment Agreement	Provide documentation to support \$1 million in community policing salary costs or repay the program from non-Federal funds for any amount that it cannot support.	12/19/2025
2018-PH-1008-001-B	9/26/2018	The City of Erie, PA, Did Not Always Administer Its Code Enforcement and Community Policing Activities in Accordance With HUD and Federal Requirements	Under Repayment Agreement	Provide documentation to support \$671,838 in code enforcement costs or repay the program from non-Federal funds for any amount that it cannot support.	12/19/2025

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
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2018-NY-0001-001-C	9/24/2018	HUD Did Not Adequately Administer Its Housing Counseling Program	In Process	We recommend that HUD’s Deputy Assistant Secretary for Housing Counseling update its policies and procedures to ensure consistency and adequacy of the agency approval, performance review, voucher approval, and termination and posttermination processes. Specifically, the updates should ensure that the deficiencies identified in this report are acknowledged and corrected going forward, including (1) updating the Housing Counseling Program handbook and developing or updating standard operating procedures for each of the key processes and (2) implementing controls to ensure that staff perform work properly and consistently, and maintain significant documentation provided by agencies, along with any analysis performed during reviews.	12/31/2024
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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



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-PH-1005-001-E	9/19/2018	The Adams County Housing Authority, Gettysburg, PA, Did Not Administer Its Housing Choice Voucher Program According to HUD Requirements	Under Repayment Agreement	Provide documentation to show that administrative fees totaling \$47,376 were used to perform administrative duties for the program or repay its program from non-Federal funds for any amount that it cannot support.	5/5/2025

2018-LA-0801-001-E	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 policies and procedures, coordinating with other program offices as needed, to track and make administrative contract expense fund expenditures readily available for review.	4/15/2025
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.	9/1/2025

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.	9/30/2025
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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.	9/30/2025
2018-AT-1005-001-H	5/29/2018	The City of Margate, FL, Did Not Properly Administer Its Neighborhood Stabilization Program Grants 1 and 3 in Compliance With HUD Regulations	Pending Under Judicial Review and Under Repayment Agreement	Conduct a review of the remaining 10 properties not reviewed during our audit to ensure compliance with HUD requirements and identify and repay costs related to ineligible or unsupported activities (see appendix C).	5/3/2027

2018-AT-1005-001-D	5/29/2018	The City of Margate, FL, Did Not Properly Administer Its Neighborhood Stabilization Program Grants 1 and 3 in Compliance With HUD Regulations	Pending Under Judicial Review and Under Repayment Agreement	Provide documentation to support the \$8,919 in NSP funds spent on rehabilitation costs or repay to the program from non-Federal funds.	6/10/2025
2018-AT-1005-001-C	5/29/2018	The City of Margate, FL, Did Not Properly Administer Its Neighborhood Stabilization Program Grants 1 and 3 in Compliance With HUD Regulations	Pending Under Judicial Review and Under Repayment Agreement	Repay to the program from non-Federal funds the \$73,400 in NSP funds spent for mold and asbestos remediation work.	6/10/2025

2018-AT-1005-001-B	5/29/2018	The City of Margate, FL, Did Not Properly Administer Its Neighborhood Stabilization Program Grants 1 and 3 in Compliance With HUD Regulations	Pending Under Judicial Review and Under Repayment Agreement	Repay to the program from non-Federal funds \$280,979 in NSP funds spent for property 1012 and identify and repay any additional costs spent on this property, including maintenance costs and any program income generated.	6/10/2025
2018-AT-1005-001-A	5/29/2018	The City of Margate, FL, Did Not Properly Administer Its Neighborhood Stabilization Program Grants 1 and 3 in Compliance With HUD Regulations	Pending Under Judicial Review and Under Repayment Agreement	Repay to the program from non-Federal funds the \$457,192 (\$380,526 + \$48,420 + \$28,246) in NSP funds spent for the construction, air conditioning, and engineering services in instances in which procurement activities were not adequately performed.	6/10/2025

2018-LA-1003-002-B	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	Develop and implement procedures and controls to ensure that graffiti abatement expenditures, including salaries and benefits, are accurately charged to CDBG grants and properly supported.	4/15/2022
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-C	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	Develop and implement policies and procedures to ensure that code enforcement salaries and benefits are charged and documented in accordance with program requirements.	4/15/2022
2018-LA-1003-001-B	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	Develop and implement a targeted code enforcement strategy that specifies deteriorating or deteriorated areas where code enforcement would be expected to arrest decline. The strategy should include a description of public or private improvements, rehabilitation, or services that would help facilitate code enforcement and also include performance metrics to track progress.	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-CF-1801-001-B	3/23/2018	MetLife Home Loans, LLC, and a Borrower's Son Settled Allegations of Failing To Comply With HUD's Federal Housing Administration HECM Loan Requirements	In Process	Enforce the indemnification agreement in the attached settlement agreement to prevent an estimated \$95,769 loss to HUD. This represents an amount due HUD from MetLife for indemnifying and holding HUD harmless for any and all losses HUD incurs or has incurred in connection with FHA loan number 137-4740973.	4/15/2022
2018-LA-1002-002-C	2/23/2018	The County of San Diego, San Diego, CA, Did Not Support Continuum of Care Match and Payroll Costs in Accordance With Requirements	In Process	Develop and implement additional procedures and controls to ensure that payroll costs charged to the grant reconcile to actual hours worked on the grants.	4/15/2022

2018-LA-1002-002-B	2/23/2018	The County of San Diego, San Diego, CA, Did Not Support Continuum of Care Match and Payroll Costs in Accordance With Requirements	In Process	Identify retroactive payroll for remaining grants (CA1162L9D011504, CA1024L9D011501, CA0694L9D011508, and CA0693L9D011508) and provide adequate documentation to support the cost or repay HUD from non-Federal funds.	4/15/2022
2018-LA-1002-001-C	2/23/2018	The County of San Diego, San Diego, CA, Did Not Support Continuum of Care Match and Payroll Costs in Accordance With Requirements	In Process	Develop and implement a written plan for its subgrantees to provide and submit supporting documentation for match funds at the end of each grant term.	4/15/2022

2018-LA-1002-001-B	2/23/2018	The County of San Diego, San Diego, CA, Did Not Support Continuum of Care Match and Payroll Costs in Accordance With Requirements	In Process	Implement written procedures to include the confirmation of match funds as part of its annual monitoring reviews of each subgrantee.	4/15/2022
2018-NY-1003-001-D	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 it had valid contracts in place before disbursing \$125,589 to three vendors or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support.	1/28/2050

2018-NY-1003-001-C	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 \$326,096 paid for goods and services was reasonable or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable.	1/28/2050
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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.	6/30/2025

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.	6/30/2025
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.	6/30/2025



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.	6/30/2025
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.	6/30/2025

2018-NY-1002-001-A	1/19/2018	Glen Cove Housing Authority, Glen Cove, NY, Did Not Always Use Property Disposition Proceeds in Accordance With Requirements	In Process	We recommend that the Director of HUD’s New York Office of Public and Indian Housing require the Authority to obtain retroactive approval from HUD for the \$815,398 in outstanding unauthorized loans made to its nonprofit entity or reimburse its Public Housing Operating Fund from non-Federal funds for any amount for which it does not obtain approval. If approval is obtained, HUD should also require the Authority to execute a loan agreement with the nonprofit entity and properly record the loans in its books and records.	11/4/2024
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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.	6/30/2025
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.	6/30/2025

2018-AT-1001-001-A	12/21/2017	The Commonwealth of Kentucky Generally Administered Its Neighborhood Stabilization Program in Accordance With HUD Requirements	In Process	Adequately support or reimburse its NSP3 grant subrecipient \$53,760 from non-Federal funds for the disbursements not adequately supported.	4/30/2025
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-F	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 reclassify program income already reported to the activity ID in IDIS that generated the income, ensuring that the \$798,273 in program income is properly accounted for.	4/15/2022
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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 income.	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	We recommend that the Deputy Assistant Secretary for Grant Programs instruct the Newark, NJ, field office to require Jersey City to provide documentation to support the fair market value of the property at the time of disposition. If documentation cannot be provided, the grantee should be required to reimburse \$503,550 to its CDBG line of credit from non-Federal funds. If documentation can be provided, the grantee should be required to determine and reimburse its local bank account from non-Federal funds any additional program income not already reported and properly report the additional program income in IDIS under the activity ID that generated the income.	3/10/2026
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2017-NY-0002-001-C	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 Newark, NJ, field office to require Jersey City to provide documentation to show that a notice was provided to affected citizens as required or take action to advise affected citizens that they disposed of the property.	4/15/2022
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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	We recommend that the Deputy Assistant Secretary for Grant Programs develop a process to ensure that grantees properly report the addresses of assisted properties in IDIS and properly calculate and report program income from the disposition of these properties regularly. This process could include but is not limited to developing a process to extract data reported in IDIS on activities with the matrix codes related to real property, and training and instructing the Office of Community Planning and Development’s field office staff to extract this data and manually check for address and program income data on grantees’ activities, particularly activities that are completed but have properties that could still be subject to program income requirements.	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-F	9/14/2017	HUD Did Not Have Adequate Controls To Ensure That Servicers Properly Engaged in Loss Mitigation	In Process	Require that the servicers with significant and other deficiencies revise and update their policies and procedures, as necessary, to ensure that they comply with HUD requirements and guidance on loss mitigation evaluation.	4/15/2022
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).	4/15/2022
2017-PH-0001-001-B	9/5/2017	HUD Can Improve Its Oversight of Community Development Block Grant Direct Home-Ownership Assistance Activities	In Process	Provide guidance to field office staff to clarify the statutory requirements in 42 U.S.C. 5305(a)(24) regarding a principal reduction and a downpayment for direct home-ownership assistance activities.	6/30/2018

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-KC-0006-001-A	7/14/2017	HUD Did Not Conduct Rulemaking or Develop Formal Procedures for Its Single-Family Note Sales Program	Pending Legislative Proposal	Complete the rulemaking process for HUD’s single-family note sales program.	5/8/2025

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
2017-LA-1005-001-F	6/16/2017	The City of Huntington Park, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With Requirements	In Process	Support the reasonableness of the \$95,736 in cost allocations charged as CDBG administrative (activity 522) costs or repay the costs from non-Federal funds.	4/15/2022

2017-LA-1005-001-E	6/16/2017	The City of Huntington Park, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With Requirements	In Process	Support the \$31,186 After School program (activity 501) costs, including the reasonableness of the contract costs and meeting the limited clientele national objective, or repay the program from non-Federal funds.	4/15/2022
2017-LA-1005-001-D	6/16/2017	The City of Huntington Park, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With Requirements	In Process	Support the reasonableness of the \$110,000 Graffiti Removal program (activities 504 and 520) cost allocations or repay the program from non-Federal funds.	4/15/2022

2017-LA-1005-001-C	6/16/2017	The City of Huntington Park, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With Requirements	In Process	Implement revised code enforcement program policies and procedures to meet CDBG requirements. This will help ensure that the remaining \$328,918 budgeted for code enforcement activity 531 is put to better use.	4/15/2022
2017-LA-1005-001-B	6/16/2017	The City of Huntington Park, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With Requirements	In Process	Support the \$576,997 in code enforcement costs (activities 499, 512, and 531), including meeting code enforcement and cost allocation requirements, or repay the program from non-Federal funds.	4/15/2022

2017-PH-1003-001-A	5/22/2017	The Yorkville Cooperative, Fairfax, VA, Did Not Administer Its HUD-Insured Property and Housing Assistance Contract According to Applicable Requirements	Under Repayment Agreement	Provide documentation to show that prices paid for purchases of products and services totaling \$970,381 were fair and reasonable or reimburse the project from nonproject funds for any amounts that were not fair and reasonable.	8/1/2031
2017-PH-1001-001-C	3/22/2017	The City of Pittsburgh, PA, Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD and Federal Requirements	Under Repayment Agreement	Provide documentation to show that costs totaling \$100,000 for activity 6865 benefited the activity or repay its program from non-Federal funds for any amount that it cannot support.	12/17/2027



2017-PH-1001-001-B	3/22/2017	The City of Pittsburgh, PA, Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD and Federal Requirements	Under Repayment Agreement	Provide documentation to show that costs totaling \$942,636 for activity 7099 were for employees' actual time spent benefiting the activity or repay its program from non-Federal funds for any amount that it cannot support.	12/17/2027
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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	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.	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-KC-1002-001-C	3/3/2017	New Horizons, Kansas City, MO, Received Improper Section 8 Housing Assistance Payments	In Process	Require New Horizons to support that \$16,687 in tenant rents was collected and deposited as required or repay the project from nonproject funds.	3/1/2025

2017-KC-1002-001-B	3/3/2017	New Horizons, Kansas City, MO, Received Improper Section 8 Housing Assistance Payments	Under Repayment Agreement	Require New Horizons to provide support for the \$726,399 in housing assistance payments based on missing or incomplete tenant files or repay the assistance from project funds if available (otherwise, from nonproject funds) to HUD.	5/1/2029
2017-KC-1002-001-A	3/3/2017	New Horizons, Kansas City, MO, Received Improper Section 8 Housing Assistance Payments	Under Repayment Agreement	Require New Horizons to repay HUD from project funds if available (otherwise, from nonproject funds) \$144,556 in housing assistance payments for tenants who were not eligible for assistance or not living in units.	5/1/2029

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.	6/15/2025
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.	6/15/2025

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.	6/15/2025
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.	6/15/2025



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.	6/15/2025
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.	9/30/2025

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-Q	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, such as pay stubs and leases, to support compliance with HOME program rent limit and income eligibility requirements for the six tenants who occupied HOME-assisted units.	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
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

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
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

2017-NY-1005-001-E	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 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 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 \$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-B	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 strengthen controls over disbursements to ensure that all costs charged to the Program are allowable, reasonable, and necessary in compliance with the HUD-approved action plan and Federal and State regulations.	6/30/2025
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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.	6/30/2025
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2017-KC-1001-003-B	12/16/2016	Majestic Management, LLC, a Multifamily Housing Management Agent in St. Louis, MO, Did Not Always Comply With HUD's Requirements When Disbursing Project Funds	Under Repayment Agreement	Provide documentation to support that \$48,891 was spent for eligible purposes or reimburse the appropriate projects for the balance.	5/1/2029
2017-KC-1001-003-A	12/16/2016	Majestic Management, LLC, a Multifamily Housing Management Agent in St. Louis, MO, Did Not Always Comply With HUD's Requirements When Disbursing Project Funds	Under Repayment Agreement	Reimburse the appropriate projects their portion of \$11,184 that it charged for ineligible items.	5/1/2029



2017-KC-1001-002-B	12/16/2016	Majestic Management, LLC, a Multifamily Housing Management Agent in St. Louis, MO, Did Not Always Comply With HUD's Requirements When Disbursing Project Funds	Under Repayment Agreement	Require Majestic Management to provide support that \$462,281 paid for procurements was reasonable or reimburse the appropriate projects for the balance.	5/1/2029
2017-KC-1001-002-A	12/16/2016	Majestic Management, LLC, a Multifamily Housing Management Agent in St. Louis, MO, Did Not Always Comply With HUD's Requirements When Disbursing Project Funds	Under Repayment Agreement	Require Majestic Management to reimburse the appropriate projects their portion of \$231,091 for work not completed or overbilled.	5/1/2029

2017-KC-1001-001-D	12/16/2016	Majestic Management, LLC, a Multifamily Housing Management Agent in St. Louis, MO, Did Not Always Comply With HUD's Requirements When Disbursing Project Funds	In Process	Verify all management fees charged to the projects from 2013 through 2015 were appropriate.	5/19/2024
2017-KC-1001-001-B	12/16/2016	Majestic Management, LLC, a Multifamily Housing Management Agent in St. Louis, MO, Did Not Always Comply With HUD's Requirements When Disbursing Project Funds	Under Repayment Agreement	Provide documentation to support that it paid itself \$447,345 for eligible purposes or reimburse the appropriate projects for the balance.	5/1/2029

2017-KC-1001-001-A	12/16/2016	Majestic Management, LLC, a Multifamily Housing Management Agent in St. Louis, MO, Did Not Always Comply With HUD's Requirements When Disbursing Project Funds	Under Repayment Agreement	Provide support showing that \$17,414 in management fees charged to the projects using a budgeted amount represented actual amounts or repay the difference to each affected project.	5/1/2029
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2017-NY-1001-002-D	11/2/2016	The City of New York, NY, Implemented Policies That Did Not Always Ensure That Community Development Block Grant Disaster Recovery Funds Were Disbursed in Accordance With Its Action Plan and Federal Requirements	In Process	We recommend that HUD’s Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to advise homeowners of their obligation under the terms of the reimbursement grant agreement to allow the Program to perform lead-based paint testing or hazard removal. Homeowners who refuse to allow the Program to complete lead hazard work or provide evidence that the property achieved clearance must repay the grant.	10/3/2024
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2017-NY-1001-002-C	11/2/2016	The City of New York, NY, Implemented Policies That Did Not Always Ensure That Community Development Block Grant Disaster Recovery Funds Were Disbursed in Accordance With Its Action Plan and Federal Requirements	In Process	We recommend that HUD’s Acting Deputy Assistant Secretary for Grant Programs coordinate with the Office of Healthy Homes and Lead Hazard Control to provide technical assistance and instruct City officials to provide supporting documentation that lead-based paint testing was performed, identified hazards were removed, and clearance was achieved for the 41 properties for which homeowners received \$833,199 in CDBG-DR assistance. If supporting documentation is not provided, City officials should repay the \$833,199 from non-Federal funds.	10/3/2024
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2017-NY-1001-001-D	11/2/2016	The City of New York, NY, Implemented Policies That Did Not Always Ensure That Community Development Block Grant Disaster Recovery Funds Were Disbursed in Accordance With Its Action Plan and Federal Requirements	In Process	We recommend that HUD’s Acting Deputy Assistant Secretary for Grant Programs instruct City officials to reimburse \$101,398 in additional grants owed to the 11 homeowners whose grant amounts should have been materially increased as a result of recalculated duplication of benefits.	10/3/2024
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2017-NY-1001-001-C	11/2/2016	The City of New York, NY, Implemented Policies That Did Not Always Ensure That Community Development Block Grant Disaster Recovery Funds Were Disbursed in Accordance With Its Action Plan and Federal Requirements	In Process	We recommend that HUD’s Acting Deputy Assistant Secretary for Grant Programs instruct City officials to repay the Program from non-Federal funds \$32,107 in overpaid grants to homeowners whose grant amounts (1) were not revised to show recalculated duplication of benefits and (2) exceeded the Program’s 60 percent reimbursement rate.	10/3/2024
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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
2016-FW-1010-001-B	9/30/2016	The State of Oklahoma Did Not Obligate and Spend Its Community Development Block Grant Disaster Recovery Funds in Accordance With Requirements	In Process	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to support or properly obligate \$11,717,288 in unsupported obligations.	4/15/2022



2016-FW-1010-001-A	9/30/2016	The State of Oklahoma Did Not Obligate and Spend Its Community Development Block Grant Disaster Recovery Funds in Accordance With Requirements	In Process	We recommend that the Acting Deputy Assistant Secretary for Grant Programs require the State to develop and implement policies and procedures to document and perform detailed review and testing to establish eligibility, existence, disaster event qualifications, reasonableness of cost estimates, prioritization, and fund allocation, both retroactively and prospectively, which would put \$81,982,712 to better use.	4/15/2022
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2016-CF-1813-001-A	9/30/2016	Final Civil Action: Owner and Management Agents Settled Allegations of Failing To Comply With the Regulatory Agreements for Multifamily Projects Willow Run I and Willow Run II	Pending Under Judicial Review and Under Repayment Agreement	Acknowledge that the attached settlement agreement for \$510,000 represents an amount due HUD.	3/20/2026
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

2016-NY-0001-001-F	9/12/2016	Operating Fund Calculations Were Not Always Adequately Verified	Under Repayment Agreement	We recommend that the Director of the Public Housing Financial Management Division recapture the overpayment of \$116,218 disbursed for the units, which exceeded the PHAs' Faircloth limit.	4/1/2025
2016-NY-0001-001-B	9/12/2016	Operating Fund Calculations Were Not Always Adequately Verified	Under Repayment Agreement	We recommend that the Director of the Public Housing Financial Management Division validate the \$1,191,767 in underpayments and determine if any corrections should be made.	4/1/2025
2016-NY-0001-001-A	9/12/2016	Operating Fund Calculations Were Not Always Adequately Verified	Under Repayment Agreement	We recommend that the Director of the Public Housing Financial Management Division determine whether any of the overpayment of \$3,630,286 was ineligible and take appropriate actions to recoup the ineligible payments.	5/1/2025

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	Pending Under Judicial Review	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.	12/19/2025

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.	6/10/2025
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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.	12/19/2025
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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.	12/19/2025
2016-AT-1008-001-A	7/19/2016	The Sanford Housing Authority, Sanford, NC, Did Not Comply With Procurement and Financial Requirements	Under Repayment Agreement	Support the cost reasonableness of the nine contracts or reimburse \$408,958 to the appropriate Operating Fund, Capital Fund, and Housing Choice Voucher programs from non-Federal funds.	1/19/2025
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-B	6/30/2016	HUD Did Not Always Provide Adequate Oversight of Property Acquisition and Disposition Activities	In Process	Enforce the Miami, FL, field office's monitoring findings and require the grantee to provide documentation to support costs totaling \$1,161,616 or the grantee must reimburse its program from non-Federal funds for any costs that it cannot support.	1/31/2018



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-1007-002-B	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 program line of credit for \$100,982, which was used to pay costs that had been paid with CDBG program income, thus ensuring that these funds can be used for eligible activities.	9/30/2025

2016-NY-1007-001-S	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 \$83 from non-Federal funds to the City's CDBG program line of credit for disbursements made for the two contracts exceeding 10 percent of the cost estimate.	9/30/2025
2016-NY-1007-001-R	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 \$9,730 from non-Federal funds to the City's CDBG program line of credit for the ineligible homeowner rehabilitation assistance provided that exceeded the subsidy limit.	9/30/2025

2016-NY-1007-001-P	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 the income eligibility of the homeowner who received \$30,600 in CDBG funds related to the rebate program. If documentation cannot be provided, the City's CDBG program line of credit should be reimbursed \$30,600 from non-Federal funds.	9/30/2025
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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-L	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 the eligibility of the three tenants occupying low-to moderate-income housing units at a residential property assisted with CDBG funds.	4/15/2022
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-J	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, such as proof of advertising, bids received, bid analysis reports, cost estimates, contracts, and other applicable records, to support compliance with Federal procurement regulations in the awarding of the five contracts.	12/30/2022
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2016-NY-1007-001-I	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 record the mortgages on the five CDBG-assisted properties that were demolished and acquired with CDBG assistance of \$1,475,674, thus ensuring that these properties are administered in compliance with program requirements.	4/15/2022
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2016-NY-1007-001-E	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 whether \$148,000 in CDBG program income was generated from the disposition of real properties acquired with CDBG funds so that HUD can determine eligibility. Any recognized program income should be reimbursed to the City's local bank account and recorded in IDIS, thus ensuring that these funds can be put to better use.	9/30/2025
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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
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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
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



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
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

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.	12/19/2025

2016-AT-1002-002-E	12/17/2015	The Municipality of Toa Alta, PR, Did Not Properly Administer Its Section 108 Loan Guarantee Program	Pending Under Judicial Review	Provide HUD the additional security requirements according to the loan agreement.	12/19/2025
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.	12/19/2025

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.	12/19/2025
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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.	12/19/2025
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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
2016-FO-0003-002-D	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	Establish a process to track the amount HUD owes to PHAs to cover prepayment shortages and provide the information to OCFO so that it can be properly recognized as accounts payable.	11/28/2024

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-NY-1010-002-E	9/17/2015	New York State Did Not Always Administer Its Rising Home Enhanced Buyout Program in Accordance With Federal and State Regulations	In Process	We recommend that HUD’s Deputy Assistant Secretary for Grant Programs instruct State officials to provide documentation to support that the \$85,309 disbursed for four applicants was calculated correctly. If adequate support cannot be provided, the amount should be repaid to the State’s line of credit from non-Federal funds.	10/10/2024
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2015-PH-0004-001-C	8/21/2015	HUD Policies Did Not Always Ensure That HECM Borrowers Complied With Residency Requirements	In Process	Implement controls to prevent or reduce instances of borrowers violating HECM program residency requirements by concurrently participating in multifamily programs, including policies and procedures to at least annually coordinate with HUD's Office of Multifamily Housing Programs to match borrower data in the Single Family Data Warehouse to member data in the Tenant Rental Assistance Certification System.	2/28/2023
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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-0001-002-C	7/31/2015	HUD Did Not Always Provide Adequate Oversight of Its Section 203(k) Rehabilitation Loan Mortgage Insurance Program	In Process	Determine the number of 203(k) loans impacted by the incorrect loan-to-value ratio for mortgage insurance premium calculations and when applicable, reimburse borrowers or apply the overpaid premiums as credits toward borrowers' future premium payments.	4/15/2022

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
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-J	7/6/2015	HUD Did Not Provide Adequate Oversight of the Section 184 Indian Home Loan Guarantee Program	Pending Legislative Proposal	Reconcile the total list of guaranteed Section 184 loans to the complete loan file storage list and identify and locate any missing loan files.	8/15/2025
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.	9/30/2025

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.	9/30/2025
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.	9/30/2025
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.	9/30/2025

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.	9/30/2025
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).	9/30/2025

2015-AT-1004-001-A	7/2/2015	Virgin Islands Community AIDS Resource & Education, Inc., Did Not Administer Its Program in Accordance With HUD Requirements	Pending Under Judicial Review	Submit all supporting documentation showing the eligibility and propriety of \$538,485 drawn from its treasury account or reimburse the HOPWA program line of credit from non-Federal funds.	12/19/2025
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

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
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.	11/30/2025

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.	11/30/2025
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.	11/30/2025

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.	11/30/2025
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.	11/30/2025

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.	11/30/2025
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.	11/30/2025

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.	11/30/2025
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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	Pending Under Judicial Review	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.	11/30/2025
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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.	11/30/2025
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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.	11/30/2025
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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, 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, 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, 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-PH-0001-001-B	9/30/2014	HUD Policies Did Not Always Ensure That HECM Borrowers Complied With Residency Requirements	In Process	Implement controls to prevent or mitigate instances of borrowers violating HECM program residency requirements by concurrently participating in the Voucher program, including policies and procedures to at least annually coordinate with HUD’s Office of Public Housing to match borrower data in the Single Family Data Warehouse to member data in the Public Housing Information Center.	2/28/2023

2014-NY-1008-001-F	7/25/2014	Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirememnts	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 Requirememnts	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 Requirememnts	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 Requirememnts	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 Requirememnts	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 Requirememnts	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

2014-PH-1007-001-D	7/15/2014	The Cumberland Plateau Regional Housing Authority, Lebanon, VA, Did Not Procure Services in Accordance With HUD Requirements	Pending Under Judicial Review	Based on the outcome of the State’s investigation and criminal trial, make a referral to HUD recommending administrative sanctions, as appropriate, up to and including debarment of the Authority’s former rehabilitation specialist, the Planning District Commission’s former deputy director, and the involved contractors.	4/9/2025
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	In Process	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.	4/15/2022

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	In Process	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.	4/15/2022
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	In Process	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.	10/1/2020

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	In Process	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.	4/10/2021
2014-AT-1005-001-A	5/29/2014	The City of Huntsville, AL, Community Development Department, Did Not Adequately Account for and Administer the Mirabeau Apartments Project	Under Repayment Agreement	Reimburse \$1,183,642 in HOME and CHDO funds to the HOME Investment Trust Fund treasury account from non-Federal funds.	8/1/2025

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
2014-AT-1801-001-D	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	Submit supporting documentation showing the eligibility and propriety of \$37,215 drawn from HUD or reimburse the State CDBG program from non-Federal funds.	4/28/2025



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.	12/19/2025
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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.	3/8/2024
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.	3/8/2024

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

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
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

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
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
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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.	11/7/2025
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.	11/7/2025

2013-PH-0002-001-B	12/20/2012	HUD Policies Did Not Always Ensure That Borrowers Complied With Program Residency Requirements	In Process	Implement control policies or procedures to at least annually coordinate with HUD’s Office of Public Housing to match data in the Single Family Data Warehouse to data in the Public Housing Information Center to prevent or mitigate instances of borrowers violating Program residency requirements by renting their properties to Section 8 voucher participants.	2/28/2023
2013-AT-1001-001-A	11/30/2012	The Municipality of Ponce, PR, Did Not Always Ensure Compliance With HOME Investment Partnerships Program Requirements	In Process	Develop and implement a financial management system in accordance with HUD requirements.	11/30/2024

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

2012-CH-1012-001-A	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 reimburse its program \$21,650 from non-Federal funds for the overpayment of escrow funds to the participants cited in this finding.	5/1/2025
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2012-AT-1009-002-B	5/23/2012	The Municipality of Bayamón, PR, Did Not Always Ensure Compliance With HOME Investment Partnerships Program Requirements	Pending Under Judicial Review	Determine the eligibility of the \$537,773 disbursed for the Ciudad de Ensueño project and reevaluate the feasibility of the activity. (Footnote 9) Total disbursements of \$538,973 were adjusted to consider \$1,200 questioned in recommendation 1F. The Municipality must reimburse its HOME program from non-Federal funds if HUD determines the activity to have been terminated.	12/19/2025
2012-AT-1009-001-C	5/23/2012	The Municipality of Bayamón, PR, Did Not Always Ensure Compliance With HOME Investment Partnerships Program Requirements	Pending Under Judicial Review	Require the Municipality to submit supporting documentation showing the allocability and eligibility of \$114,139 charged to the HOME program for project delivery costs or reimburse the program from non-Federal funds.	12/19/2025



2012-AT-1009-001-A	5/23/2012	The Municipality of Bayamón, PR, Did Not Always Ensure Compliance With HOME Investment Partnerships Program Requirements	Pending Under Judicial Review	Require the Municipality to develop and implement a financial management system in accordance with HUD requirements and ensure that \$3,213,572 in HOME funds drawn from HUD between July 1, 2009, and December 31, 2011, can be traced to a level which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes or reimburse the HOME program from non-Federal funds.(Footnote 2) Total disbursements of \$3,523,723 were adjusted to consider \$173,978 questioned in recommendation 1B, \$86,567 questioned in recommendation 1D, and \$49,606 questioned in recommendation 2B.	12/19/2025
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2012-CH-1002-006-A	1/26/2012	The Saginaw Housing Commission, Saginaw, MI, Did Not Administer Its Grant in Accordance With Recovery Act, HUD's, and Its Requirements	Under Repayment Agreement	We recommend that the Director of HUD's Detroit Office of Public Housing require the Commission to reimburse \$11,289 (the difference between the contract paid price of \$33,638 and the lesser calculated cost of \$ 22,349) from non-Federal funds to HUD for transmission to the U.S. Treasury for the cost savings cited in this finding.	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	In Process	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.	4/15/2022
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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
2011-AT-1018-002-G	9/28/2011	The Municipality of San Juan, PR, Did Not Properly Manage Its HOME Investment Partnerships Program	Pending Under Judicial Review	Require the Municipality to develop and implement a financial management system in accordance with HUD requirements, including that HOME funds can be traced to a level which ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes and that funds are disbursed in a timely manner.	10/30/2025

2011-AT-1018-002-F	9/28/2011	The Municipality of San Juan, PR, Did Not Properly Manage Its HOME Investment Partnerships Program	In Process	Require the Municipality to update its accounting records and ensure that receipts and expenditures are properly accounted for, are reconciled with HUD's information system, and comply with HUD requirements.	8/25/2025
2011-AT-1018-002-D	9/28/2011	The Municipality of San Juan, PR, Did Not Properly Manage Its HOME Investment Partnerships Program	Pending Under Judicial Review	Require the Municipality to put to better use \$2,854,395 associated with unexpended funds maintained in its local bank account.	10/30/2025
2011-AT-1018-002-C	9/28/2011	The Municipality of San Juan, PR, Did Not Properly Manage Its HOME Investment Partnerships Program	Pending Under Judicial Review	Require the Municipality to reimburse the HOME program from non-Federal funds \$2,263,799 paid for ineligible costs.	4/28/2025

2011-AT-1018-002-B	9/28/2011	The Municipality of San Juan, PR, Did Not Properly Manage Its HOME Investment Partnerships Program	Pending Under Judicial Review	Require the Municipality to submit supporting documentation showing the allocability of \$39,338 and any additional payroll costs charged to the HOME program between July 1, 2009, and June 30, 2011, associated with the three employees performing other functions not related to the program, or reimburse the program from non-Federal funds.	4/28/2025
2011-AT-1018-001-C	9/28/2011	The Municipality of San Juan, PR, Did Not Properly Manage Its HOME Investment Partnerships Program	Pending Under Judicial Review	Require the Municipality to reimburse its HOME program from non-Federal funds \$766,480 for disbursements associated with terminated activities that did not meet HOME objectives.	4/28/2025

2011-AT-1018-001-A	9/28/2011	The Municipality of San Juan, PR, Did Not Properly Manage Its HOME Investment Partnerships Program	Pending Under Judicial Review	Determine the eligibility of the \$2,399,428 disbursed for four projects with signs of slow progress and reevaluate the feasibility of the activities. Total disbursements of \$3,483,086 were adjusted to consider \$713,008 questioned in recommendation 2C and \$370,650 in recommendation 2A. The Municipality must reimburse its HOME program from non-Federal funds for activities that HUD determines to have been terminated.	4/28/2025
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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
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

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
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

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
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

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
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

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.	5/19/2025
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
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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
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



2011-PH-1005-003-B	12/23/2010	The District of Columbia, Washington, DC, Did Not Administer Its HOME Program in Accordance With Federal Requirements	In Process	Deobligate \$279,245 in available funds associated with the ineligible CHDO and reprogram the funds for other eligible HOME activities, thereby putting the funds to better use.	3/31/2025
2010-AT-1010-001-B	8/23/2010	The Housing Authority of DeKalb County Improperly Used Its Net Restricted Assets	Under Repayment Agreement	Require the Authority to reimburse the net restricted assets fund account from non-Federal funds the \$2,583,244 or the current amount owed.	10/1/2036
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
2009-NY-1011-002-G	5/15/2009	North Hempstead Housing Authority, Great Neck, New York, Had Weaknesses in Its Housing Choice Voucher and Family Self-Sufficiency Programs	In Process	We recommend that the Director, Office of Public Housing, New York, instruct Authority officials to seek repayment of \$50,237 in ineligible housing assistance payments.	10/4/2024

2008-CH-1013-002-A	9/24/2008	The Highland Park Housing Commission, Highland Park, Michigan, Lacked Adequate Controls Over Unit Conditions and Maintenance Program	Under Repayment Agreement	We recommend that the Director of HUD’s Detroit Office of Public Housing require the Commission to reimburse its program \$29,148 from nonfederal funds for the seven long-term vacant units it inappropriately included in its program operating subsidy calculations.	11/30/2024
2008-CH-1013-001-A	9/24/2008	The Highland Park Housing Commission, Highland Park, Michigan, Lacked Adequate Controls Over Unit Conditions and Maintenance Program	Under Repayment Agreement	We recommend that the Director of HUD’s Detroit Office of Public Housing require the Commission to reimburse its program \$46,478 from nonfederal funds for the 34 units cited in this finding that were in material noncompliance.	11/30/2024

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
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2008-CH-1003-002-B	2/15/2008	The Highland Park Housing Commission, Highland Park, Michigan, Did Not Effectively Administer Its Public Housing and Capital Fund Programs	Under Repayment Agreement	We recommend that the Director of HUD’s Detroit Office of Public Housing require the Commission to provide support that the use of \$82,774 (\$27,286 to three family members, \$23,418 to two independent contractors, \$22,150 to CLM Architects, and \$9,920 to Harold Dunne, Attorney at Law) in Public Housing program funds for housing maintenance, cleaning, and professional services were reasonable or reimburse its program from nonfederal funds for the applicable amount.	11/30/2024
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2008-CH-1003-002-A	2/15/2008	The Highland Park Housing Commission, Highland Park, Michigan, Did Not Effectively Administer Its Public Housing and Capital Fund Programs	Under Repayment Agreement	We recommend that the Director of HUD’s Detroit Office of Public Housing require the Commission to provide supporting documentation for the use of \$61,202 for work performed under its Public Housing Capital Fund program or reimburse its program from nonfederal funds for the applicable amount.	11/30/2024
2008-CH-1003-001-F	2/15/2008	The Highland Park Housing Commission, Highland Park, Michigan, Did Not Effectively Administer Its Public Housing and Capital Fund Programs	Under Repayment Agreement	We recommend that the Director of HUD’s Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$7,932 in operating subsidies from nonfederal funds for the two properties sold by the City.	11/30/2024

2008-CH-1003-001-C	2/15/2008	The Highland Park Housing Commission, Highland Park, Michigan, Did Not Effectively Administer Its Public Housing and Capital Fund Programs	Under Repayment Agreement	We recommend that the Director of HUD’s Detroit Office of Public Housing require the Commission to reimburse the appropriate households \$13,070 for the underpayment of housing assistance and utility allowance payments cited in this finding.	11/30/2024
2008-CH-1003-001-B	2/15/2008	The Highland Park Housing Commission, Highland Park, Michigan, Did Not Effectively Administer Its Public Housing and Capital Fund Programs	Under Repayment Agreement	We recommend that the Director of HUD’s Detroit Office of Public Housing require the Commission to reimburse its Public Housing program \$28,663 (\$16,262 plus \$12,401) from nonfederal funds for the lost total household payments for 23 households cited in this finding.	11/30/2024



2008-CH-1003-001-A	2/15/2008	The Highland Park Housing Commission, Highland Park, Michigan, Did Not Effectively Administer Its Public Housing and Capital Fund Programs	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 Public Housing program \$153,223 (\$22,092 for household eligibility and \$131,131 for continued occupancy) from nonfederal funds for the unsupported operating subsidies related to the 36 household files cited in this finding.	11/30/2024
2007-PH-1013-001-B	9/27/2007	The Harrisburg Housing Authority, Harrisburg, Pennsylvania, Did Not Properly Administer Its Low-Rent Public Housing Program	Closed Collection	Repay its low-rent public housing program \$834,969 from nonfederal funds for the ineligible disbursements related to the credit union.	5/5/2025

2007-NY-1011-001-C	8/17/2007	The Hoboken Housing Authority, Hoboken, New Jersey, Requires Improved Controls Over Its Capital Fund Program and Cash Disbursement Process	Closed Collection	We recommend that the director of HUD’s Office of Public Housing instruct the Authority to reduce the Authority’s future capital funds by \$632,039 related to the fiscal years 2003 and 2004 capital funds transferred to the low-rent public housing program.	5/5/2025
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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2007-CH-1002-002-A	1/25/2007	Benton Harbor Housing Commission, Benton Harbor, Michigan, Did Not Effectively Manage Its Public Housing Program and Has Not Used Special Purpose Grant Funds It Received More Than Nine Years Ago	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 \$166,782 from nonfederal funds for the unsupported operating subsidies related to the 51 household files cited in this finding.	11/30/2024
2006-CH-1018-001-A	9/28/2006	Saginaw Housing Commission, Saginaw, Michigan Improperly Used Public Housing Funds to Purchased 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

2006-PH-1013-001-B	9/18/2006	The Commonwealth of Virginia, Richmond, Virginia, Did Not Ensure HOME Funds Were Disbursed and Used in Accordance with Federal Regulations	Under Repayment Agreement	Require the Commonwealth to provide documentation to substantiate the eligibility of \$150,000 provided to Southampton or repay the HOME program from nonfederal funds.	10/1/2034
2006-BO-0001-001-C	7/11/2006	HUD Incorrectly Approved \$42 Million in Operating Subsidies for Phase-Down for Demolition Add-On Funding	Under Repayment Agreement	For the overpayments of phase-down funding identified in appendix C, recover \$20.6 million in ineligible phase-down funding requests from the public housing agencies for fiscal years 2004 and 2005.	12/31/2043

2006-BO-0001-001-B	7/11/2006	HUD Incorrectly Approved \$42 Million in Operating Subsidies for Phase-Down for Demolition Add- On Funding	Under Repayment Agreement	Obtain and review support (as identified in recommendation 1D) for \$15.1 million in unsupported phase-down funding in fiscal years 2004 and 2005, determine the correct amount of phase- down funding, and require the public housing agencies to reimburse HUD for any ineligible funding received.	8/1/2025
2006-CH-1010-001-A	5/18/2006	Benton Harbor Housing Commission Public Housing Capital Fund Program, Benton Harbor, Michigan	Under Repayment Agreement	We recommend that the director of HUD’s Detroit Office of Public Housing require the Commission to provide documentation to support the \$206,224 in unsupported program disbursements cited in this finding or reimburse its program from nonfederal funds for the applicable amount.	11/30/2024

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.	9/25/2025
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.	9/25/2025



2005-CH-1003-002-C	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 \$3,340 from non-Federal funds for thee ineligible travel costs.	10/1/2024
2005-CH-1003-002-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 \$45,220 from non-Federal funds for the operating subsidy that was not used in accordance with HUD's One Strike Policy.	10/1/2024

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
2003-CH-1019-002-B	7/25/2003	Fayette County Housing Authority, Section 8 Housing Program, Connersville, IN	In Process	Provides documentation to support the \$1,672 of unsupported payments cited in this finding. If documentation cannot be provided, then the Authority should reimburse its Section 8 Voucher Program from non-Federal funds for the amount that cannot be supported.	12/13/2024
2003-CH-1019-002-A	7/25/2003	Fayette County Housing Authority, Section 8 Housing Program, Connersville, IN	In Process	Reimburses its Section 8 Voucher Program \$42,206 from non-Federal funds for the ineligible costs cited in this finding.	12/13/2024

2003-CH-1019-001-B	7/25/2003	Fayette County Housing Authority, Section 8 Housing Program, Connersville, IN	In Process	Establishes a formal repayment agreement with the Housing Authority that will allow the current debt owed to HUD of \$533,432 to be repaid without disrupting the Section 8 Program. The following should be included in the agreement: prior HUD approval of the Housing Authority's proposed budgets; and a requirement that the Housing Authority revise its funding requisitions when leasing levels materially change so that future overpayments will be avoided.	10/14/2024
2003-CH-1014-002-A	3/28/2003	Coshocton Metropolitan Housing Authority Public Housing Program	Under Repayment Agreement	Provides documentation to support the \$72,329 of unsupported salaries and wages cited in this finding. If documentation cannot be provided, the Authority should reimburse its Public Housing Program the appropriate amount from non-Federal funds.	4/18/2025

2003-CH-1011-001-A	3/24/2003	Coshocton Metropolitan Housing Authority Comprehensive Improvement Assistance Program	Under Repayment Agreement	Ensures that the \$287,224 of housing work cited in this finding is completed correctly using non-federal funds. If the Authority is unable to ensure the work is completed correctly, then the Authority should reimburse its Comprehensive Assistance Improvement Program (now the Capital Fund Program) from non-Federal funds the applicable amount of work not completed correctly or not provided.	4/18/2025
2002-PH-1005-001-D	9/30/2002	Philadelphia Regional Alliance of HUD Tenants, OTAG and ITAG, Philadelphia PA	In Process	Reimburse HUD for the \$23,422 ineligible expenditures charged to the grant.	3/16/2025

2002-PH-1005-001-C	9/30/2002	Philadelphia Regional Alliance of HUD Tenants, OTAG and ITAG, Philadelphia PA	Closed Concurrent	Support unsupported expenditures of \$60,750 that were drawn down for the grant. For any unsupported expenditures require grantee reimburse HUD.	6/16/2025
2001-AT-1001-001-A	10/20/2000	Housing Authority of the City of Miami Beach, Miami Beach, Florida	In Process	Obtain additional supporting documentation or recover from city \$795,178 paid for police protection, recreation and code enforcement activities.	11/18/2024