

7460.7 REV-2

Area Office Monitoring of Public Housing Agencies (PHAs) Guidebook:  
Finance and Budget - Operating Subsidy Program

APPENDIX 2

FINANCE AND BUDGET:

ON-SITE MONITORING WORKSHEETS

Area Office Monitoring of Public Housing Agencies (PHAs) Guidebook:  
Finance and Budget - Operating Subsidy Program

APPENDIX 2

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SUB-FUNCTION 1: Establishing policies, procedures and/or systems

COMPONENT 1: Budget and Financial Controls

References: ACC, Section 201, Financial Management Guidebook, 7475.1 REV, Low Rent Accounting Guidebook, 7510.1 REV

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INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
1) Written internal procedures, review controls, interview staff	1) Secure copies of written procedures.	1) Does PHA have adequate Budget and Financial Controls?		Nonbudgeted items may be purchased  PHA may pay more than budgeted cost
2) Written internal procedures review controls, interview staff	2) Interview staff responsible for this function.	2) Does the PHA fully utilize the established budget controls?		-Overruns occur  Management spending plan not followed
3) Interview Executive Director	3) Secure copies of financial reports which are prepared for review.	3) What financial reports are routinely received by the Executive Director?		Records may be incomplete -not auditable
4) Written PHA reports to the Board	4) Secure copies of financial	4) What financial reports are routinely		

reports  
which are  
prepared for  
review.  
received by  
the board of  
commissioners?

- 5) PHA Files      5) Review PHA financial files and records.      5) Are the records and documentation complete, accurate and adequate?
- 6) PHA Files      6) Review PHA banking records and files.      6) Does the PHA have an executed General Depository Agreement (Form HUD-51999) with every financial institution where the PHA has an account?

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SUB-FUNCTION 1: Establishing policies, procedures and/or systems

COMPONENT 1: Budget and Financial Controls      References: ACC, Section 201, Financial Management Guidebook, 7475.1 REV, Low Rent Accounting Guidebook, 7510.1 REV

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INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
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|---|--|---|---|
| 7) Staff interviews<br>PHA Files<br>Investment Register | 7) Secure from PHA a copy of bank's collateralization statement or agreement | 7) Where PHA account balances exceed \$100,000, has the bank pledged their own securities for amounts in excess of FDIC coverage? | Funds may be deposited at institutions that do not have Federal insurance<br><br>Adequate collateralization not obtained for deposit amounts in excess of Federally |
| 8) Field Office records                                 | 8) Review Field Office records,  | 8) Are there any funds due HUD by the PHA?  |   |

DARTS  
PHA files,  
audit  
reports

Departmental  
Accounts  
Receivable  
Tracking System  
(DARTS), audit  
reports and PHA  
records.

- a. Are they  
recorded and  
controlled?
- b. Is there an  
approved

insured  
amount.

repayment  
plan?

- c. Is the  
repayment  
agreement  
being  
followed?

- d. Has Field  
Office  
approved  
retention  
of residual  
receipts?  
If so, is PHA  
utilizing  
funds for  
approved work

items?

- 9) Operating  
budgets,  
financial  
statements,  
PHA records

- 9) Review PHA's  
six-month  
or annual  
financial  
statements or  
an updated  
report of  
expenditures  
against most  
recently approved  
operating  
budget/budget  
revision

- 9) Has the PHA  
overrun any of the  
controlled accounts  
approved in the  
operating budget?

Are procedures  
in place to avoid  
overruns?

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SUB-FUNCTION 1: Establishing policies, procedures and/or systems

COMPONENT 1: Budget and Financial Controls

References: ACC, Section  
201, Financial Management  
Guidebook, 7475.1 REV,

Low Rent Accounting  
Guidebook, 7510.1 REV

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
10) Staff Interviews	10) Interview PHA staff on participation in budget process.  What procedures are not represent utilized to ensure all needs	10) Does the PHA staff participate in the budget preparation process?		Unrealistic budget estimates  Budget will  that staff and residents are involved in the budget formulation process.
11) PHA Files Board Resolutions	11) Secure a copy of an updated investment policy.	11) Does the PHA have a written investment policy?		Investments may not be consistent with HUD policies
12) PHA Files Financial Management Guidebook	12) Review investment register  * Small PHAs (250 unit and under) are not required to maintain formal investment register.	12) Are investments in accordance with HUD-approved securities?		Investments may not be in line with Board of Commissioners' policies  Excess cash may not be invested

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SUB-FUNCTION 1: Establishing policies, procedures and/or systems				
COMPONENT 1: Budget and Financial Controls			References: ACC, Section 201, Financial Management Guidebook, 7475.1 REV, Low Rent Accounting Guidebook, 7510.1 REV	
INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS

13) Observation Staff Interviews	13) Interview PHA staff. Determine if Guidebooks/ Handbooks are accessible and/or utilized.	13) Are copies of the most recent HUD Guidebooks or Handbooks readily accessible (7475.1 REV, 7475.13 REV, 7510.1)?	Procedures misinterpreted  PHA policies and procedures not consistent with HUD statutes, regulations, handbook requirements and/or policies.
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SUB-FUNCTION 2: Implementing Internal Controls

COMPONENT 2: Internal Controls

References: 24 CFR 85.20, OMB Circular A-123, PHA Administrative Practices Guidebook, 7420.7, Financial Management Guidebook, 7475.1 REV, Low-Rent Accounting Guidebook, 7510.1, Internal Controls Desk Reference Guide

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
1) Written Internal Operating Procedures	1) Obtain copies of internal audits and/or reviews. Interview PHA staff.	1) Are internal audits and control reviews conducted by the PHA?  a. Who conducts the reviews?  b. How frequently are the reviews conducted?		Errors and omissions in accounting records may go undetected  Assets may be lost, stolen or misused  Employees not held accountable

- |   |  |  |
|---|--|--|
| 2) PHA records<br>Written<br>Procedures         | 2) In order to<br>determine if<br>PHA has  | 2) Are internal<br>controls<br>adequate?<br>adequate<br>internal<br>controls a<br>review of PHA<br>policies,<br>procedures,<br>plans and<br>methods must<br>be undertaken.<br>PHA should<br>have written<br>policies and<br>systems to<br>prevent fraud,<br>waste, and<br>mismanagement. |
| 3) Staff<br>Interviews<br>Written<br>Procedures | 3) Interview<br>staff, secure<br>copies of<br>written job<br>responsibilities.<br>No employee<br>should be<br>responsible<br>for performing<br>a complete<br>sequence of<br>tasks related<br>to a<br>transaction<br>(i.e., approve<br>payment<br>voucher,<br>prepare the<br>check, sign<br>the check). | 3) Does the PHA have<br>separation of duties<br>(size of PHA should<br>be considered)?   |

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SUB-FUNCTION 2: Implementing Internal Controls

COMPONENT 2: Internal Controls

References: 24 CFR 85.20,  
OMB Circular A-123, PHA  
Administrative Practices  
Guidebook, 7420.7,

Financial Management  
Guidebook, 7475.1 REV,  
Low-Rent Accounting  
Guidebook, 7510.1,  
Internal Controls Desk  
Reference Guide

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
4) Staff Interviews PHA Files	4) Secure listing of bonded employees.	4) Are employees who handle receipts properly bonded?		Assets not properly protected in the event that they are lost, destroyed, diverted, misused or stolen.
5) Staff Interviews PHA Files	5) Review PHA bank statements, records. Interview staff assigned to complete this process.	5) Are bank reconciliations done promptly? Are discrepancies properly documented and resolved?		Substitutions of checks, falsifying the cash account, or falsifying bank reconciliations.
6) Staff Interviews PHA Files	6) Review PHA cash receipts, files. The review may include a cash reconciliation.	6) Are receipts issued for all collections? a. Are receipts prenumbered? b. If voided, placed on file? c. Signed by person receiving cash? d. If unused, adequately safeguarded? e. Totaled daily?		Cash may be lost, misused or stolen. Cash shortages may go undetected. Receipts for cash are not accounted for and may be stolen or forged.

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SUB-FUNCTION 2: Implementing Internal Controls

COMPONENT 2: Internal Controls	References: 24 CFR 85.20, OMB Circular A-123, PHA Administrative Practices Guidebook, 7420.7, Financial Management Guidebook, 7475.1 REV, Low-Rent Accounting Guidebook, 7510.1, Internal Controls Desk Reference Guide
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INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
7) Staff Interviews Written Procedures Paid voucher files Contract Register	7) Secure copies of Board approved written policies and procedures. Review sample copies of paid invoices. Purchase orders and receiving reports should be attached to all invoices marked paid.  Review payment checks and bills.	7) Do established written procedures require matching of invoices with purchase orders, receiving reports and cancellation of invoices paid?  Is there more than one check or bill related to the same contract? Are there multiple contracts for similar services?		Duplicate payments may be made  Vouchers may not be approved for payment  Contracts set up in pieces to avoid bid process

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SUB-FUNCTION 2: Implementing Internal Controls

COMPONENT 5: MOA/IP Progress	References: 24 CFR 85.20, OMB Circular A-123, PHA Administrative Practices
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Guidebook, 7420.7,  
Financial Management  
Guidebook, 7475.1 REV,  
Low-Rent Accounting  
Guidebook, 7510.1,  
Internal Controls Desk  
Reference Guide

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
8) MOA or IP Written Procedures Quarterly Progress Reports Internal PHA reports Staff Interviews	8) Review Memorandum of Agreement (MOA) or Improvement Plan (IP) monitoring procedures, if applicable.	8) Is PHA operating under an approved MOA or IP? If so:  a) Has PHA established a system to monitor goals which relate to financial managements?  b) Does Board and Executive Director receive periodic status reports?		c) Are procedure in place to correct or address potential slippage/failure?

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SUB-FUNCTION 3: Maintaining accounting books and records in accordance  
with HUD requirements/policies

COMPONENT 3: Accounting Books and Records      References: ACC, Section  
201, Financial Management  
Guidebook, 7475.1 REV,  
Low Rent Accounting  
Guidebook, 7510.1 REV

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
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1) PHA books of account Audit Reports, bank statements	1) Review books of account and related records. Refer to Guidebook 7510.1, Chapter 4 for a listing of books of account and related records.	1) Are accounting records up to date?  Are accounting records systematically filed and preserved?  Are supporting records and documentation complete and adequate?	Persistent, unexplained delays may be indication of fraud  Cash may not be accounted for and can be stolen  Receipts can be forged  Cash shortages may go undetected
2) PHA Files -Cash receipts register -Bank statements -Daily statement of operations  Staff interviews	2) Request to review the PHA's cash receipts register, bank statements and a daily statement of operations or similar summary showing tenant collections.  Cash receipts (other than tenant collections) should be recorded in the register  upon receipt and the source of the cash should be identified. Collections from tenants may be maintained on a daily statement of operations and recorded in the cash receipts register. All cash	2) Are cash receipts properly handled?  a. Are receipts deposited daily?  b. Posted as received?  c. Under control of cashier until prepared for deposit?  d. Once prepared for deposit removed from cashiers custody?  e. Are duplicate deposit slips  validated and forwarded by the bank directly to PHA control office?  f. Recorded or compared with cash register entries?	

should be  
deposited  
promptly.

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SUB-FUNCTION 3: Maintaining accounting books and records/Compliance  
with HUD requirements/policies

COMPONENT 3: Accounting Books and Records      References: ACC, Section  
201, Financial Management  
Guidebook, 7475.1 REV,  
Low Rent Accounting  
Guidebook, 7510.1 REV

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
5) Staff Interviews	5) Secure Board Resolution designating personnel authorized to sign and countersign checks. Interview Executive Director to determine where mechanical check signer and blank checks are stored and who has access to them. Inspect storage area.	5) If PHA uses mechanical check signer, is it properly safeguarded?  Are unused checks properly safeguarded?  Does PHA sign or countersign blank checks in advance?  Are two signatures required on checks?  Are check signers authorized by Board of Commissioners?	Checks may be fraudulently issued and cashed  Checks may be altered  Checks may be released without proper signatures  Duplicate payments may be made  Journal vouchers may be made for purposes of concealing irregularities.	
6) PHA Files	6) Review journal vouchers. Journal vouchers shall be filed by fiscal year in numerical order, include	6) Are Journal Vouchers prepared and properly executed?		

a justification  
for issuance  
and be signed  
by a person  
designated to  
approve journal  
voucher  
transactions.

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SUB-FUNCTION 3: Maintaining accounting books and records/Compliance  
with HUD requirements/policies

COMPONENT 3: Accounting Books and Records      References: ACC, Section  
201, Financial Management  
Guidebook, 7475.1 REV,  
Low Rent Accounting  
Guidebook, 7510.1 REV

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
7) PHA Files -Journal Vouchers -Contract Register -Voucher Checks -Vendor Invoices -Purchase Orders	7) Review payment dates on purchase orders, vendor invoices, contracting documents/ register and voucher check copies against recorded payment dates in Cash Disbursements Register.	7) Does PHA have procedures in place to ensure that duplicate payments may not be made?  Invoices should be:  - matched with purchase orders and receiving reports - Marked "paid" on the invoice and any other supported data. - Reviewed by a designated employee for proper account distribution.  Voucher checks	Duplicate payments may be made  Payments may be made prior to the delivery of services  Books of account are poorly kept  Accounts are unbalanced or improperly balanced  Board does not provide sufficient oversight	

should be:

- Supported by

invoices and  
other  
documents  
(e.g., purchase  
orders).

- Reviewed by

check signer,  
along with  
supporting  
documentation  
prior to

approval for  
payment.

8) HUD Field  
Office  
PHA staff

8) Check Field  
Office receipt  
dates. If PHA  
has a history  
of late  
reporting  
interview  
Executive  
Director  
and/or person  
responsible  
for  
preparation  
to determine  
what the  
causes of late  
submissions  
are.

8) Does PHA submit  
financial  
statements  
to HUD in a  
timely manner?

What are the  
primary causes  
of late  
submissions?

What procedures  
are planned or  
in place to  
ensure timely  
submissions.

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SUB-FUNCTION 5: Financial Reporting

COMPONENT 4: Operating Subsidy Calculations

References: 24 CFR 990,  
Performance Funding  
System Handbook, 7475.13  
REV, ACC, Section 201,  
Financial Management  
Guidebook, 7475.1

INFORMATION  
SOURCES

REVIEW ACTIONS

REVIEW QUESTIONS

NOTES

POSSIBLE  
PROBLEMS

Copy of Rent Roll	1) Obtain copy of PHA rent roll. Check date of operating budget submission. PHA must use dwelling rental income reflected on rent roll of month immediately preceding submission of operating budget. Compare dwelling rental income reported in PFS calculation against the monthly dwelling rental income shown on rent roll. The credit balance of current dwelling rent on the rent roll as of the end of the month must be equal to rental income recorded for the month in	1) Did the PHA use the correct rent roll for projecting the dwelling rental income used in the PFS calculation?	Discrepancies in PFS components  Use of incorrect rent roll results in inaccurate operating subsidy eligibility
Operating Budget PFS General Ledger Form HUD-51234 Form HUD-52728-A			
	Account 3110, Dwelling Rental Income.		

COMPONENT 4: Operating Subsidy Calculations

References: 24 CFR 990,  
Performance Funding  
System Handbook, 7475.13  
REV, ACC, Section 201,  
Financial Management  
Guidebook, 7475.1

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
2) TAR Report-52295 Form HUD 51234 Rent Roll, Form HUD 52728 Operating Budget & PFS	2) Review rent roll and Form HUD-51234 to determine the number of units available for occupancy and number of units occupied. PHA must use data from six months before start of budget year to determine occupancy % used in PFS calculation.	2) Did the PHA use the correct occupancy percentage and correct number of unit months available?	Use of larger number of occupied units decreases per unit month average monthly rental charges and increases operating subsidy	
3) Cash Flow Statement Investment Schedule Operating Budget & PFS	3) Review PHA Investment Income Schedules (EII/TII and end of the month cash balances for applicable accounts.  Examine applicable accounts to be sure investment earnings are properly accounted for.	3) Are the end of the month actual cash balances for the following accounts being used to determine average monthly cash balance?  1111.1- General  1111.2- General Fund (unapplied debt service) 1111.3- General Fund (mod) 1117 - Petty Cash Fund  1118 - Change Fund 1162 - General Fund and Security Deposit Fund (investments)	Use of incorrect data  Investment income not tracked properly in PHA accounts  PHA financial records poorly maintained.  Investment income not recorded	Fund

- 1155 - Advances
  - Limited Rev.Fund
- 1156 - Advances
  - Unlimited Revolving
- 1157 - Advances
  - Other

Does PHA maintain excess cash in interest bearing accounts? Have an investment policy?

Investment register?

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SUB-FUNCTION 5: Financial Reporting

COMPONENT 4: Operating Subsidy Calculations

References: 24 CFR 990, Performance Funding System Handbook, 7475.13 REV, ACC, Section 201, Financial Management Guidebook, 7475.1

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
4) HUD Form 52599 PHA Files	4) Review financial statements. Discuss significant differences with Executive Director and/or responsible staff.	4) If there are significant differences between the estimated and actual other income for the past three years does the PHA have adequate documentation?	Underestimating income  Use of incorrect data  Receipt of ineligible PFS operating subsidy	
5) PHA Files Written Procedures Utility	5) Review PHA Consumption Data Records, Forms HUD-51466A,	5) Are the records of utility consumption maintained by project?	Overstating of rates resulting in an increase in operating subsidy eligibility	



bills Form HUD 52722A, 52722B	B.C. (optional forms) or similar records of consumption, utility company billings, written procedures.  Review Forms HUD-52722A and 52722B. Compare rates used on forms against rates on utility bills.	a. Are records in agreement with actual billings from supplier?  b. Are the rates used in calculating the AUEL based on the rates from the utility supplier?	Distortion in HUD's subsidy estimation process
6) Field Office records PHA Files	6) Review ROBOTS Adjustment Exception Report and Adjustment Balance Report. Discuss outstanding adjustments and amounts due with the Executive Director and responsible staff.	6) Have all mandatory adjustments been submitted and amounts due to HUD paid?  Does PHA have an up-to-date repayment agreement, if applicable?	

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SUB-FUNCTION 1: Establishing policies, procedures and/or systems

COMPONENT 6: Rent Collection Practices

References: 24 CFR 960,  
Subpart B, Financial  
Management Guidebook,  
7475.1 REV

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
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1) Written Procedures Staff Interviews	1) Obtain copy of rent collection policy.	1) Does the PHA have an adequate and effective rent collection policy?	Loss of income Distortion of operating reserve balance
2) Tar Reports Financial Statements Tenant Ledger	2) Interview staff person responsible for this function. Review the PHA's Tenant Ledger or a listing of the accounts of vacated tenants more than six-months old. Note date that individual accounts were identified as uncollectible.	2) Are Tenants Accounts Receivable for vacated units (TAR) written off timely?	Write-off of receivables for other than vacated accounts
	Review Rent Expense Ledger, Account 4570, collection losses to determine the date that accounts were written off.		
3) PHA Files  Minutes of Meetings  Copies of adopted Board Resolutions	3) Obtain copies of Board Resolutions approving write-offs of tenant accounts receivable.	3) Does the Board of Commissioners, or individual designated by the Board approve the write off of all TARS?	

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SUB-FUNCTION 1: Establishing policies, procedures and/or systems

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COMPONENT 6: Rent Collection Practices

References: 24 CFR 960,  
Subpart B, Financial  
Management Guidebook,  
7475.1 REV

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INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
4) TAR Reports Rent roll Tenant Ledger PHA Files Repayment Agreements	4) Review Tenant Ledger and rent roll register.	4) Determine if total charges shown on rent roll register are consistent with amount shown on Form HUD-52295, Part B., Section 2. Total Charges for report period.		Accounts receivable problem understated
				Review repayment agreements to determine if No. of Accounts and balances match Part D. of Form HUD-52295.

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SUB-FUNCTION 5: Maintaining Accounting Books and Records/  
Compliance with HUD requirements and policies

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COMPONENT 7: Insurance

References: ACC Section  
305, Low-Income Public  
Housing Insurance  
Guide, 7401.5 REV

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INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
1) Written Procedures PHA Files Insurance	1) Secure Certificates of Insurance, or copy of	1) Does the PHA maintain adequate insurance coverage in accordance with		No insurance Uninsured loss

Register	policy.	Section 305 of the ACC?	Difficulty in verifying coverage
2) PHA Files Staff Interviews	2) *Request to see register.  *Small PHAs are not required to maintain a formal insurance register.	2) Does the PHA maintain a formal insurance register?	Inadequate limit or coverage  Insurance may not be awarded properly
3) Insurance Register Insurance Policies	3) Review insurance certificates and policies.	3) Are all required policies currently in effect?	
4) Insurance Policies	4) Compare requirements with current coverage.	4) Does the PHA carry adequate insurance coverage for:  a. Property Insurance? Replacement Cost Coverage Blanket Coverage Agreed Value Clause Vacancy Clause Removed b. Commercial General Liability? c. Fidelity Bonding? d. Auto Insurance? e. Workers Compensation? f. Boiler?	
5) PHA Files Staff Interviews	5) Review bid specifications and proposals received by PHA.	5) Was insurance obtained through competitive bidding if not purchased from a PHA-owned insurance entity?	

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SUB-FUNCTION 4: Maintaining budget and financial controls

COMPONENT 8: Staffing and Salaries

References: Low Rent  
Housing Administration of  
Program, 7401.1,  
Financial Management  
Guidebook, 7475.1

INFORMATION SOURCES	REVIEW ACTIONS	REVIEW QUESTIONS	NOTES	POSSIBLE PROBLEMS
1) Form HUD-52566 PHA Payroll Records	1) Review Form HUD-52566. Check salaries against the PHA payroll cost distribution records and payrolls.	1) Do salaries recorded in payroll ledger match annual salaries listed on most recently approved form HUD 52566?  Obtain supporting documentation for salary increases which do not match the latest approved salaries.	Paychecks may be disbursed for incorrect amounts  Salary and wage rates not formally approved by Board of Commissioners and/or not approved in an operating budget	
2) PHA Files Form HUD-52566 Employee Position Descriptions PHA Cost Allocation Plan	2) Review Form HUD-52566. Check salaries against the PHA payroll cost distribution records.  Interview staff to determine job responsibilities.	2) If the PHA administers other programs (Other HUD, Federal, state, local or privately funded) do salaries appear to be properly prorated?	Payroll calculations not verified before payroll is disbursed  Payroll costs not allocated to correct program  Allocation of costs not verified against actual job responsibilities	
3) PHA Payroll Records Staff Interviews Personnel records	3) Review payroll register and personnel records which contain employee signatures.  Review payroll bank accounts by comparing	3) Does PHA require monthly reconciliations of payroll bank accounts by employees whose duties are unrelated to  payroll preparation?  Do payroll	Names of nonexistent employees appear on payroll  resulting in checks fraudulently issued	

payroll	records match
records to	personnel
check	records?
endorsements.	

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