



Issue Date	September 30, 2004
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Audit Case Number	2004-KC-1006
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TO: Andrew L. Boeddeker, Director, Office of Public Housing,  
Kansas City HUB, 7APH

/signed/  
FROM: Ronald J. Hosking, Regional Inspector General for Audit, 7AGA

SUBJECT: The Housing Authority of Kansas City, Missouri Did Not Consistently Follow  
HUD Rules Over its Housing Choice Voucher Program

## **HIGHLIGHTS**

### **What We Audited and Why**

We selected the Housing Authority of Kansas City, Missouri based on information from the Kansas City Office of Public Housing regarding recent reviews of the Housing Authority's Housing Choice Voucher Program. The results of these reviews, performed in 2002 and 2003, indicated that the Housing Authority was not consistently following HUD rules in administering its Housing Choice Voucher Program. The reviews identified problems regarding quality control, verification of tenant information, and a lack of proper documentation. Because of the volume of vouchers administered by the Housing Authority, it poses a significant risk to the voucher program in the Kansas City area.

Our objective was to determine if the Housing Authority was following HUD rules and regulations in establishing tenant eligibility and calculating tenant income and rent, and was performing Housing Quality Standards inspections in a timely manner.

## **What We Found**

Housing Authority of Kansas City, Missouri, personnel did not consistently follow HUD rules and regulations in calculating tenant income and rent or verifying tenant information. These results confirmed problems identified in previous reviews. Further, the Housing Authority did not follow an established quality control plan to ensure that errors would be captured and immediately corrected. As a result, the Housing Authority could not ensure that it would identify and correct errors in rents and subsidies.

We also determined that the Housing Authority performed Housing Quality Standards inspections within the timeframes established by HUD and properly documented the completed inspections.

## **What We Recommend**

We recommend that the Kansas City Office of Public Housing ensure that the Housing Authority has implemented an adequate quality control plan and made all appropriate corrections to the tenant files, rents, and subsidies.

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

## **Auditee's Response**

The Housing Authority of Kansas City, Missouri, generally agreed with our conclusions and recommendations. The Housing Authority also responded that it has implemented a corrective action plan that addresses our quality control concerns, and made corrections to a majority of the tenant files questioned in this report. We provided a draft report to the Housing Authority and requested a response by September 24, 2004. The Housing Authority provided its written comments on September 24, 2004.

The complete text of the Housing Authority's response, along with our evaluation of that response, can be found in appendix B of this report.

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## **BACKGROUND AND OBJECTIVES**

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The Housing Authority of Kansas City, Missouri was established by city ordinance on July 14, 1941. In 1977, the Housing Authority entered into its first Annual Contributions Contract with HUD for the Section 8 Housing Assistance Payments (HAP) Program. The Housing Choice Voucher Program is the federal government's major program for assisting very low-income families, the elderly, and the disabled to afford decent, safe, and sanitary housing in the private market.

Participants in the program are able to select any housing that meets the requirements of the program. The Housing Authority determines a payment standard that is the amount generally needed to rent a moderately-priced dwelling unit in the local housing market and this amount is used to calculate the housing assistance a family will receive. A family that receives a housing voucher can select a unit with a rent that is above or below the payment; however, the family must pay 30 percent of its monthly adjusted gross income for rent and utilities; and if the unit rent is greater than the payment standard, the family is required to pay the additional amount. By law, the family may not pay more than 40 percent of its adjusted monthly income for rent.

Our objective was to determine if the Housing Authority was following HUD rules and regulations in establishing tenant eligibility and calculating tenant income and rent, and was performing Housing Quality Standards inspections in a timely manner.

## RESULTS OF AUDIT

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### Finding 1: The Housing Authority Did Not Consistently Follow HUD Rules in Calculating Tenant Income and Rent

The Housing Authority of Kansas City did not correctly calculate tenant rents and subsidy payments, or verify tenant information. This occurred because the Authority did not consistently follow an established quality control process, which resulted in many minor errors in tenant rent and HUD subsidy amounts.

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#### Authority Did Not Consistently Follow HUD Rules

Housing Authority of Kansas City, Missouri personnel did not consistently follow HUD rules and regulations in calculating housing assistance payments, tenant payments, or utility allowances. The Housing Authority was also not consistent in following HUD rules and regulations for appropriately verifying required tenant information or adequately documenting the verification process. During our review of 50 tenant files, we found 31 exceptions related to tenant payments, utility allowances, and housing assistance payments, and 27 exceptions related to verification of tenant information and minor tenant eligibility issues (see appendix A).

For example, during our review of tenant files, we found six tenant files in which the family's adjusted gross income was miscalculated by using the wrong hourly wage, the wrong child support amount, etc. This caused incorrect rent calculations for these tenants, leading to minor under or overpayments of housing assistance. We also found 11 exceptions relating to utility allowances. These were minor problems relating to the use of the wrong utility allowance table, such as using the figure for gas instead of electric utilities.

#### Authority Did Not Follow a Quality Control Process

These problems occurred because the Housing Authority did not consistently follow an established quality control plan to ensure that the tenant eligibility and verification process, and the process of calculating tenant rents and subsidies, would capture errors so that the errors could be immediately corrected. In addition, the Housing Authority did not consistently provide adequate employee

training or perform quality control reviews to ensure that the tenant files were accurate.

### **Incorrect Rents and Subsidies**

At the time of our review, the Housing Authority lacked an established quality control plan to ensure that errors leading to possible underpayment and/or overpayment of rent by residents, housing assistance payments to owners, or utility reimbursements to tenants would be identified and corrected. For example, in one case, the Housing Authority misread the tenant's income as \$388 per month. The actual income was \$323 per month. This miscalculation caused an overpayment of rent by the tenant, and an underpayment of subsidy by HUD of \$19 per month. In another case, the Housing Authority used the wrong utility allowance while calculating the housing subsidy payment, causing an incorrect payment. The Housing Authority used the utility allowance for a four-bedroom apartment when the rented unit was actually a four-bedroom, single family, detached unit. This miscalculation caused a \$40 per month overpayment of rent by the tenant and underpayment of subsidy by HUD.

### **Authority Plans Improvements**

We performed our review on 50 tenant files selected from the Housing Authority's 2003 fiscal year. In early 2004, the Housing Authority provided HUD with a Corrective Action Plan in response to a September 2002 Rental Integrity Monitoring review performed by HUD, and a subsequent follow-up review performed by a HUD contractor in December 2003. The Corrective Action Plan addresses the cause of our finding, and calls for the Housing Authority to establish a quality control plan, provide employee training in the areas addressed in this finding, and to establish a reporting system to management to ensure that the tenant files are correctly processed. Our audit did not include testing the Corrective Action Plan; however, as of March 2004, HUD had approved the plan, and the Housing Authority told us that it has implemented the plan.

## Recommendations

We recommend that the Director, Office of Public Housing, Kansas City HUB ensure that the Housing Authority of Kansas City, Missouri

- 1A. Fully implemented an adequate quality control plan, as stated in the Corrective Action Plan approved by HUD in response to the Rental Integrity Monitoring review findings.
- 1B. Assessed all tenant files noted as exceptions in this report and made the appropriate corrections; including documenting and verifying required information, and making all appropriate current and retroactive adjustments to rents and subsidies.

## SCOPE AND METHODOLOGY

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We performed on-site work from March through May 2004. During our audit, we interviewed HUD program staff to obtain background information on the Housing Authority's Section 8 Program. We interviewed Housing Authority personnel to gain an understanding of their policies and procedures. We interviewed Section 8 tenants and landlords to confirm required Housing Quality Standards inspections were performed. We also reviewed HUD rules and regulations, as well as the Housing Authority's written policies and procedures regarding their Section 8 Program.

We selected and reviewed a representative sample of tenant files to determine if the Housing Authority followed established rules and regulations by performing timely Housing Quality Standards inspections, determining tenant eligibility, and performing required calculations. We chose to perform nonstatistical sampling on a representative selection because we did not plan to project error rates to the universe. We selected 50 tenant files for review from a universe of 5,279 tenant files identified in HUD's Public and Indian Housing Information Center. We used a random sample generator to select a representative sample from the list of tenants.

We reviewed the 50 tenant files for evidence that the Housing Authority complied with HUD requirements for establishing tenant eligibility and calculating tenant income and rent. We noted a number of exceptions, which are detailed in Finding 1. We also reviewed the 50 tenant files for evidence that the Housing Quality Standards inspections had taken place, and that the Housing Authority conducted the inspections within the required timeframes. We noted only two minor exceptions, which we discussed with the Housing Authority. To confirm that the inspections were actually conducted, we contacted tenants and landlords, and concluded that the Housing Authority conducted the inspections as shown in the tenant files. We did not evaluate the adequacy of the Housing Quality Standards inspections, but determined only that the Housing Authority completed the inspections timely and properly documented them.

The audit covered the period from January 1, 2003, through December 31, 2003, the Housing Authority's 2003 fiscal year. We performed our review in accordance with generally accepted government auditing standards.

# INTERNAL CONTROLS

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Internal Control is an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved:

- Effectiveness and efficiency of operations,
- Reliability of financial reporting, and
- Compliance with applicable laws and regulations.

Internal controls relate to management's plans, methods, and procedures used to meet its mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

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## Relevant Internal Controls

We determined the following internal controls were relevant to our audit objectives:

- Controls over tenant eligibility
- Controls over verification
- Controls over Housing Quality Standards inspections
- Controls over calculating housing assistance payments, tenant payments, and utility allowances

We assessed the relevant controls identified above.

A significant weakness exists if management controls do not provide reasonable assurance that the process for planning, organizing, directing, and controlling program operations will meet the organization's objectives.

## Significant Weaknesses

Based on our review, we believe the following items are significant weaknesses:

- The Housing Authority lacked an established Quality Control plan to ensure errors would be identified and corrected (See Finding 1).

## Appendix A

### TENANT FILE EXCEPTIONS

Street Address	Exception	Explanation of Exception	Tenant Effect
2616 E. 30th St. #2E	Inaccurate Utility Allowance and HAP Payment	PHA used the wrong utility allowance, causing the HAP to be incorrect. HUD Form 52667 shows correct utility allowance as \$116 - PHA used \$108	Tenant overcharged \$8/month
4318 Northern Ave. #2731	No Childcare Cost Verification and Inaccurate Utility Allowance and HAP Calculation	PHA used the wrong utility allowance, causing the HAP to be incorrect. HUD Form 52641 states utilities are electric. PHA used allowance for gas, causing HAP to be incorrect by \$6/month. In addition, there was no current verification of childcare costs. PHA used a childcare reimbursement cost of \$1,768 from a verification dated January 2002. This amount was used for the July 2003 recertification. PHA HAP \$264 / OIG HAP \$270	Tenant overcharged \$6/month on utility miscalculation. Tenant effect cannot be determined on non-verified childcare costs
9401 Bristol	Inaccurate Utility Allowance and HAP Payment	PHA used wrong utility allowance, causing the HAP to be incorrect. PHA used the apartment table for a 4 bedroom single family detached structure and did not allow for air conditioning. The correct utility allowance is \$40/month higher than PHA's calculation. PHA HAP \$943 / OIG HAP \$983	Tenant overcharged \$40/month
7811 East 86th Street #B	Inaccurate Utility Allowance and HAP Payment	PHA used the wrong utility allowance, causing the HAP to be incorrect. PHA figured cooking as gas instead of electric. The correct utility allowance is \$3 higher than PHA's calculation. PHA HAP \$911 / OIG HAP \$914	Tenant overcharged \$3/month
9316 Cleveland	No Verification of Childcare Expenses	No current verification of childcare expenses. PHA used a notarized statement verifying childcare expenses of \$500/month, dated September 2002. This amount was used for the July 2003 recertification.	Tenant effect cannot be determined
9820 Linden Circle	Inaccurate Income Calculation and Total Tenant Payment	PHA used incorrect child support amount, causing the HAP to be incorrect. Court documents show tenant receives \$300/month in child support. Tenant actually receives \$277/month	Tenant effect cannot be determined

Street Address	Exception	Explanation of Exception	Tenant Effect
1930 Cleveland	No Income Verification	No income verification in file	Tenant effect cannot be determined
5843 E. 19th Terrace	Inaccurate Income Calculation, Total Tenant Payment, Utility Allowance, and HAP Payment	PHA used wrong hourly wage for income calculation, and wrong utility allowance, causing the HAP to be incorrect. PHA included water & sewer in utility allowance when HUD 52517 says owner is responsible for water & sewer. PHA HAP \$321 / OIG HAP \$286	Tenant undercharged \$35/month
3876 E. 59th Terrace	Inaccurate Income Calculation, Total Tenant Payment, Utility Allowance, and HAP Payment	Inaccurate income calculation. PHA verification shows tenant works 40 hrs/week. PHA calculation sheet shows 32 hrs/week. In addition, PHA used the wrong utility allowance.	Tenant undercharged \$63/month
1538 Lexington	No Zero Income Verification	No Zero income verification in file. No 2003 recertification done. Tenant terminated from program 3/31/03.	Tenant effect cannot be determined
3240 Roberts	Inaccurate Utility Allowance and HAP Payment	PHA used the wrong utility allowance, causing the HAP to be incorrect. PHA figured utilities on a 2 bedroom, single family detached. The tenant lives in a duplex. PHA HAP \$509 / OIG HAP \$494	Tenant undercharged \$15/month
2723 Grove	Inaccurate Income Calculation, Total Tenant Payment, and HAP Payment	Inaccurate income calculation. Tenant receives \$323/month TANF. PHA used \$388/month in their income calculation. PHA HAP \$908 / OIG HAP \$927	Tenant overcharged \$19/month
2619 E. Linwood #2E	No Zero Income Verification, and Inaccurate Utility Allowance and HAP Payment	PHA used the wrong utility allowance causing the HAP to be incorrect. In addition, the tenant's Zero income statement was not notarized.	Tenant effect cannot be determined
2525 Euclid Ave. #108B	No Timely Recert and HQS Inspection, No documented medical expenses	No documentation for disability medical expenses. No paperwork in file for 2002	Tenant effect cannot be determined
4842 NW Homestead Terrace	Inaccurate Utility Allowance and HAP Payment	PHA used wrong utility allowance, causing the HAP to be incorrect. PHA figured utilities on a one-bedroom unit. The unit actually has 2 bedrooms. PHA HAP \$372 / OIG HAP \$383	Tenant overcharged \$11/month

Street Address	Exception	Explanation of Exception	Tenant Effect
8230 Virginia #1	No Timely HQS Inspection. No Income Verification, and Inaccurate Utility Allowance and HAP Payment Calculation	Tenant files contain no supporting documentation for income, no documentation on how the PHA calculated utility allowance, and no documentation for the latest HQS inspection. Tenant terminated from program on 4/30/03.	Tenant effect cannot be determined
3315 E. 62 <sup>nd</sup>	No Income Verification or Disability Verification	No verification of disability, and verification of Social Security income is not adequate because the name of the recipient is now shown on both letters.	Tenant effect cannot be determined
1467 E. 76th Terrace.	No Family Composition Verification	No verification of family composition in file. Need to verify names, SSN, citizenship, etc.	Tenant effect cannot be determined
901 E. 25th Apt. #L	Inaccurate Total Tenant Payment and HAP Payment	PHA figured childcare for 360 days per year. The actual cost is \$4/day averaging 23 days per month. This miscalculation caused the HAP to be incorrect. PHA HAP \$262 / OIG HAP \$253	Tenant undercharged \$9/month
9410 Cleveland #56	No Timely Recert	PHA did not perform the recertification on time. There is no paperwork in the file.	Tenant effect cannot be determined
3237 Harrison #1B	No Timely Recert	All documentation for 2002 is missing from files; therefore, there is no proof of a timely recertification	Tenant effect cannot be determined
1620 Bellefontaine Ave. #4	No Income and Asset Verification, also Inaccurate Utility Allowance and HAP payment	PHA used the wrong utility allowance, causing the HAP to be incorrect. HUD Form 52641 shows tenant only pays other electric and A/C. PHA included heating and water as well. PHA HAP \$313 / OIG HAP \$266	Tenant undercharged \$47/month
2308 Topping	No Income Verification	Income verification documentation does not have tenant's name, and the income is listed as food stamp income, which is excluded from gross income. Proper income documentation is not in file.	Tenant effect cannot be determined
10311 E. 42nd Street	No Childcare Expense Verification	Childcare expenses were not verified. The verification must include provider's name, address, phone number, names of children cared for, SSN, frequency of care, rate of pay, and typical yearly amount. The verification in file contains only the rate per week, provider name, and phone number.	Tenant effect cannot be determined

# Appendix B

## AUDITEE COMMENTS AND OIG'S EVALUATION

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### Ref to OIG Evaluation

### Auditee Comments

<p>www.hakc.org</p>			
<p><b>Housing Authority of Kansas City, Missouri</b></p>			
<p>September 24, 2004</p>			
<p>Mr. Ronald J. Hosking Regional Inspector General for Audit U.S. Department of Housing and Urban Development Office of Inspector General Region 7 Office of Audit Gateway Tower II – 5<sup>th</sup> Floor 400 State Avenue Kansas City, KS 66102-2406</p>			
<p>Dear Mr. Hosking:</p>			
<p>This letter transmits the Housing Authority of Kansas City, Missouri's response to the draft audit report of the Housing Choice Voucher Program conducted by your Office. This letter includes the <b>HAKC Response to the HUD Office of Inspector General (OIG) Audit of the Housing Authority of Kansas City, Missouri's Housing Choice Voucher Program</b> as enclosure #1.</p>			
<p>The HAKC reviewed <i>Appendix B Tenant File Exceptions</i> of the audit report and provides responses to each tenant file exception in enclosure #2. Please note that HAKC has corrected all of the tenant file exceptions and provides documentation of the corrective action in the accompanying binder labeled <b>Tenant File Exceptions Corrections</b>.</p>			
<p>If you have any questions or require additional information, please contact me at 816-968-4201.</p>			
<p>Sincerely,</p>			
<p> Edwin T. Lowndes Executive Director</p>			
<p>Enclosures</p>			
<hr/>			
<p>301 E. Armour Blvd. Kansas City, MO 64111-1252</p>	<p>OFFICE (816) 968-4100</p>	<p>TELETYPE-DEAF USERS (816) 968-4106</p>	<p>FAX (816) 968-4110</p>

**HAKC RESPONSE TO THE HUD OFFICE OF INSPECTOR GENERAL (OIG)  
AUDIT OF THE HOUSING AUTHORITY OF KANSAS CITY, MISSOURI'S  
HOUSING CHOICE VOUCHER (HCV) PROGRAM  
September 24, 2004**

**Finding:** The Housing Authority did not consistently follow HUD rules in calculating tenant income and rent.

**Comment 1**

**Response:** We appreciate the audit that your staff conducted. While we generally concur with your findings a few significant points must be made. First, your audit reviewed files involving transactions and recertifications that occurred in 2002 and 2003. These are the same time periods covered by the reviews conducted by the Kansas City Office of Public Housing Field Office. As a result of these previous reviews, HAKC developed and implemented a Corrective Action Plan (CAP) that was approved by the HUD Field Office. This CAP specifically addressed the issues of quality control, training and consistent compliance with applicable rules and regulations. It must be emphasized that the files reviewed during your audit involved transactions and recertifications that occurred prior to the development, approval and implementation of the CAP.

We believe that the CAP has significantly addressed the issues and findings raised in the previous reviews as well as those identified in your audit. Thus we fully concur with your recommendations relating to the CAP.

**Comment 2**

The responses to the individual files exceptions are included as enclosure #2 of this response. For the files where HAKC agrees that there was an exception, corrective action has been completed and the appropriate adjustments have been made. Supporting documentation is provided as a part of this response.

**Comment 3**

**2616 E. 30<sup>th</sup> St. #2E**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and calculation.

**4318 Northern Ave. #2731**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and calculation.

**9401 Bristol**

The HAKC disagrees with this finding. The unit is a 4-bedroom single family detached unit. The utility allowance used is correct.

**7811 East 86<sup>th</sup> Street #B**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and calculation.

**9316 Cleveland**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and the calculation.

**9820 Linden Circle**

The HAKC agrees with the finding relative to child support. The HAKC has corrected the tenant file and the calculation.

**1930 Cleveland**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and the calculation.

**5843 E. 19<sup>th</sup> Terrace**

The HAKC agrees that the income was not annualized correctly. The HAKC agrees that the utility allowance was not calculated correctly. A new recertification has been completed and the calculation is correct.

**Comment 4**

**7128 Wayne**

The HAKC disagrees with this finding. The income used for this calculation is correct. The imputed welfare income was not sufficiently documented. The 50058 has been corrected to reflect the imputed welfare income.

**3876 E. 59<sup>th</sup> Terrace**

The HAKC agrees with this finding. The utility allowance should include the tenant refrigerator and the income should be calculated using 40 hours per week instead of 32. The HAKC has corrected the tenant file and the calculation.

**1538 Lexington**

The HAKC agrees with this finding. The tenant is no longer on the program.

**3240 Roberts**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and the calculation.

**2723 Grove**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and the calculation.

**2619 E. Linwood #2E**

The HAKC agrees with this finding. The tenant is no longer on the program.

**2525 Euclid**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and the calculation.

**4842 NW Homestead Terrace**

The HAKC agrees with the findings. The HAKC has corrected the tenant file and the calculation.

**8230 Virginia #1**

The HAKC agrees with these findings. The client was not recertified because the termination date is prior to the recertification due date. This client is no longer on the program.

**3315 E. 62<sup>nd</sup>**

The HAKC agrees with these findings. A new recertification has been completed.

**Comment 5**

**1467 E. 76<sup>th</sup> Terrace**

The HAKC disagrees; the birth certificates and social security cards are in the file. The tenant is no longer on the program.

**901 E. 25<sup>th</sup> Apt. #L**

The HAKC agrees with these findings. The HAKC has corrected the tenant file and the calculation.

**Comment 6**

**9410 Cleveland #56**

The HAKC disagrees with this finding. The tenant moved out February 2003. A recertification was not due.

**Comment 7**

**1734 Mews Drive**

The HAKC disagrees with this finding. The income amount is correct. The HAKC used the average number of hours worked weekly as indicated by the client on the continued occupancy application times the hourly rate of pay. The calculation is correct.

**3237 Harrison #1B**

The HAKC agrees with this finding. The AS400 computer indicates that a recertification was completed and effective 12/1/02.

**1620 Bellefontaine Avenue #4**

The HAKC agrees with this finding. The HAKC has corrected the tenant file and the calculation.

**2308 Topping**

The HAKC agrees with part of this finding. The income verification indicates that the TANF amount is \$342; it also indicates that the TANF income (\$342) is the income used to calculate the food stamp benefit. A current recertification has been completed and is in the file.

**10311 E 42<sup>nd</sup> Street**

The HAKC agrees with this finding. The form used to verify child care has been updated. The tenant currently does not claim child care expenses.

## OIG Evaluation of Auditee Comments

- Comment 1** We commend the Housing Authority for taking steps to implement the HUD-approved corrective action plan. If fully implemented, the plan should ensure accurate assessment and documentation of tenant information.
- Comment 2** Due to the volume of documents provided by the Housing Authority as evidence of its tenant file reviews and corrections, we did not include the detailed documentation in this report; however, we did provide HUD officials with a copy of the documents, and can provide them upon request.
- Comment 3** We agree that the unit is a four bedroom single-family detached unit. The utility allowance is incorrect because the Housing Authority used the four-bedroom apartment table to figure the allowance rather than the single-family detached unit table.
- Comment 4** Upon review of the documents provided, we agree that the imputed welfare income used for the income calculation was correct. Although there was no income verification in the file at the time of our review, there was no monetary effect on the tenant; therefore, we have removed this tenant file from the exceptions included in this report.
- Comment 5** The Housing Authority provided no documentation regarding this tenant file; therefore, we have retained the exception in this report.
- Comment 6** The Housing Authority provided no documentation regarding this tenant file; therefore, we have retained the exception in this report.
- Comment 7** Upon review of the documents provided, we agree that the income amount was properly verified. We have removed this tenant file from the exceptions included in this report.