

January 29, 1998

98-FW-206-1807

MEMORANDUM FOR: Luz Solis Day, Director, Public Housing Division, 6JPH

FROM: D. Michael Beard, District Inspector General for Audit, 6AGA

SUBJECT: Housing Authority of the City of Crystal City, Texas
Fiscal Condition, Procurement, Section 8 Program Eligibility, and
Administrative Costs

At your request, we conducted a review of the Housing Authority of the City of Crystal City, Texas, (Authority). Because of the deterioration in the Authority's financial condition, resulting from payment of a lawsuit, and poor contracting practices, we provided you with our preliminary findings and recommendations on November 14, 1996. This is a follow-up and final report on the results of the review.

Based on the concerns expressed by your staff, our review objectives primarily focused on whether the Authority: (1) has the financial resources to satisfy pending litigation with current and former employees; (2) procured goods and services in a manner providing free and open competition free of any conflicts of interest; (3) improperly paid Section 8 rental assistance to owners for vacant units, or to local officials having a conflict of interest, or to landlords that were selling the property to the recipient; (4) properly expended funds questioned by its independent public accountant's 1994 audit report.

The preliminary report noted the primary problem facing the Authority is its precarious financial position resulting from the Authority's entering into an agreed judgment and payment of \$115,000 to its Executive Director. In addition, the Authority was involved in continuing litigation with several former employees alleging wrongful termination. The Authority's financial situation has not improved. Subsequently, the Authority settled two of the lawsuits but has a potential liability in excess of \$100,000 on the third. Therefore, we are continuing to recommend close monitoring of the financial condition and litigation status, which may require your exercise of HUD's rights under the depository agreements with the Authority's banks.

The preliminary report also noted the Authority did not follow HUD and Federal procurement requirements. The Authority's procurement practices did not ensure the Authority was obtaining goods and services at the most reasonable price through open competition and use of cost and price analyses. Further, the Authority did not have or did not use appropriate written contracts or, when necessary, obtain HUD approval of the contracts. In accordance with our preliminary recommendations, you placed the Authority on a preaward review for all contracts in excess of \$500. This final report is questioning \$102,208 related to the procurement transactions conducted prior to the HUD preaward requirement. Although we determined the Authority did not violate HUD's former Annual Contributions Contract conflict-of-interest provisions in awarding two major construction contracts, any such future contracts will violate the current Annual Contributions Contract's conflict-of-interest provisions. We are continuing our recommendation to conduct preaward reviews because of the Authority's precarious financial position.

Our review did not disclose any violation of HUD's Section 8 Program requirements in the Authority's payment of assistance for eligible families and units. The payment of Section 8 assistance to former City officials did not violate HUD's Annual Contribution Contract conflict-of-interest provisions. Further, our review did not disclose any improper payment of Section 8 funds for vacant units.

The Authority's independent public accountant's report for the Authority's 1994 fiscal year questioned over \$20,000 of disbursements. We reviewed these disbursements and determined that \$3,141 represents ineligible costs and that the Authority cannot support the propriety of another \$3,394. Both our review and subsequent independent accountant audits for fiscal years 1995 and 1996 did not identify any subsequent violations or failure to adequately document the propriety of expenditures.

These matters are presented in more detail in Attachments A through D. Within 60 days, please give us, for each recommendation in the report, a status report on: (1) the corrective action taken; (2) the proposed corrective action and the date to be completed; or (3) why action is considered unnecessary. Also, please furnish us copies of any correspondence or directives issued because of the audit.

If you have any questions, please contact Darrel Vaught, Assistant District Inspector General for Audit, at (817) 978-9309.

Attachment A - Findings and Recommendations
Attachment B - Schedule of Costs Questioned in 1994 Audit
Attachment C - Background, Scope, and Methodology
Attachment D - Schedule of Questioned Cost Attachment E -
Attachment E - Distribution

Findings and Recommendations

Finding 1 - Board's Action Places Authority in Poor Financial Position

As a result of current and former employee litigation against the Authority for wrongful termination of employment, the Authority's financial position has deteriorated and its ability to continue to administer HUD funded programs may be jeopardized. The Authority, without obtaining prior HUD approval, paid a court judgment of \$115,000 to its current Executive Director based on her lawsuit over a previous termination. In addition, in 1997 the Authority agreed to settle, with HUD's conditional approval, two other former employee lawsuits for \$47,500. Two other lawsuits for about \$236,000 are still pending while they are being pursued through the appellate courts. The Authority is in a precarious financial position. Any use of HUD funds in payment of the additional settlements or judgments will deplete the Authority's financial capacity to the point where it will be unable to adequately house the needy families it serves.

Since 1993, the Authority management has been in turmoil. As a result, there have been 12 Housing Commissioners and 5 Executive Director changes. One change was made by court order. Adding to the turmoil, the Authority has been the subject of at least six lawsuits by former employees involving wrongful firing and "whistle blower" protection. The current Executive Director, who had been dismissed by a previous Board, filed a lawsuit against the Authority. As noted in OIG's interim memorandum, a subsequent Board reappointed her in February 1996. By entering into an agreed judgment, the Board disregarded HUD's September 1995 notice that said HUD must give prior approval¹ for any settlement or agreement involving litigation. Although the Board did not obtain prior HUD approval, it also paid the \$100,000 judgment. By paying the judgment, the Authority depleted funds normally available for operations.

Our interim memorandum also noted that the Authority had other pending lawsuits filed by former employees. On April 7, 1997, HUD Counsel gave approval to the Authority to settle the cases brought by Ramon Garcia and Jose Martinez for \$25,000 and \$22,500, respectively. The approval was conditioned on any budgetary limitations. As of November 1997, the Authority reported the following status of two remaining cases:

- Diana Palacios - Judge reversed jury verdict of \$26,000, which is on appeal to the Texas Third Court of Appeals.
- Ricardo Lopez - Lower court awarded \$210,679, which was reduced by Texas Third Court of Appeals to \$108,802. The Authority has appealed the case to the Texas Supreme Court.

The latest financial information provided by the Authority shows that it does not have sufficient unrestricted funds available in its Low Rent or Section 8 Programs to pay these settlements. Further, as noted in Finding 2, the Authority also continues to incur additional legal costs to defend itself against these lawsuits.

¹ HUD Handbook 1530.1, Litigation Handbook, requires public housing authorities to obtain prior HUD approval to settle litigation cases.

The Authority's independent audit report for the fiscal year ended December 31, 1996, shows the auditor disclaimed an opinion on the financial statements, in part, because the Authority's attorneys did not provide information on the potential liability for pending litigation. The financial statements also showed the Authority did not have sufficient funds in its HUD programs, as follows:

	<u>Low Rent Program</u>	<u>Section 8 Program</u>	<u>Total</u>
Cash	\$ (15,061)	\$ 43,334	\$ 28,273
Accounts Receivable	<u>28,905</u>	<u> </u>	<u>28,905</u>
Current Assets	\$ 13,844	\$ 43,334	\$ 57,178
Less liabilities	<u>(32,253)</u>	<u>(8,948)</u>	<u>(41,201)</u>
Available Resources	<u>\$ (18,409)</u>	<u>\$ 34,386</u>	<u>\$ 15,977²</u>

The Authority's Low Rent Statement of Operating Receipts and Expenditures for the 6-month period ended June 30, 1997, shows the Authority expects to increase its operating reserves by only about \$26,000 in 1997. Further, although the 1995 audit report shows the Authority increased its Section 8 operating reserves³ by about \$22,000 in 1996, the increase was only \$1,100. Therefore, these financial reports show the Authority will not improve its financial position in 1997.

Recommendations:

We recommend that you:

- 1A. Closely monitor the litigation against the Authority and, in the event litigants are in a position to enforce legal judgments against the Authority, exercise HUD's rights under the depository agreements to control the accounts and cosign all checks and consider exercising HUD's right to take over Authority operations;
- 1B. Advise HUD Counsel of the precarious financial condition of the Authority and request they coordinate with your office prior to approving any future settlements of litigation;
- 1C. Again remind the Board and Executive Director, in writing, that they may not settle any litigation without obtaining HUD Counsel's prior approval and, even if Counsel approves, cannot use HUD funds to pay such settlements or judgments without your express approval;
- 1D. Consult with HUD legal counsel to determine whether HUD has a legal basis to: (a) recover the \$115,000 paid to the Executive Director and (b) to impose sanctions against the parties authorizing and paying the agreed judgment in violation of HUD's instructions ; and
- 1E. Pursue administrative sanctions against the Board and Executive Director if they authorize or participate in the payment of any judgments or settlements without your express authorization.

² The 1996 audit report shows the Authority's non-HUD Farmers Home Administration project with about \$95,000 in available cash. However, use of such funds would be dependent upon any restrictions or covenants imposed by that Federal agency.

³ The increase in operating reserves generally represents the fees collected from HUD less the costs incurred for administering the Program.

Finding 2 - Authority Did Not Follow HUD Procurement Requirements

The Authority has not followed pertinent requirements in procuring goods and services. It failed to: (a) provide for free and open competition in selecting vendors; (b) perform a cost or price analysis prior to award of the contract; (c) use a written contract or purchase order; (d) incorporate Federally required provisions in the contract; (e) ensure contractors paid the required prevailing wages on construction contracts; and (f) obtain advance HUD approval when required. In addition, the Authority did not maintain a contract register to track and monitor its contracting activity. As a result, HUD and the Authority has no assurance that contracts complied with applicable laws and regulations and that the amounts paid were reasonable. We are questioning \$102,208 that the Authority used to pay contracts that did not have Davis-Bacon Act requirements, did not obtain HUD counsel approval, or were in excess of the adjusted contract price.

HUD Regulations at 24 CFR 85.36 set forth Federal procurement standards that public housing authorities are to follow. HUD Handbook 7460.8 provides more in-depth guidance to public housing authorities in adhering to these standards. Because of the Authority's violation of these requirements, HUD now requires the Authority to submit all procurements in excess of \$500 to HUD for preaward review and approval. In view of the Authority's precarious financial position, it is imperative that the Authority exercise proper control over its procurements to ensure it is getting needed goods and services at the most reasonable price.

Because the Authority did not maintain a contract register, we identified \$855,981 that was expended for goods and services between May 1993 and June 1996 by reviewing Board minutes and disbursement records. We reviewed 19 of these procurements representing about 90 percent of the costs. The following shows the total amount by type of procurement:

<u>Type</u>	<u>Number</u>	<u>Amount</u>
Construction	8	\$442,202 ⁴
Professional Service	7	133,398
Service	2	87,844
Purchase	<u>2</u>	<u>117,335</u>
Total	<u>19</u>	<u>\$780,779</u>

HUD's procurement standards require recipients to maintain records which detail the complete history of a procurement. Based on review of the Authority's files for these 19 procurements, we identified the following exceptions to HUD requirements:

<u>Exception</u>	<u>Construction</u>	<u>Professional Services</u>	<u>Service</u>	<u>Purchases</u>	<u>Total</u>
No evidence of competition	1	4			5
No cost or price analysis	3	4	2	2	11

⁴ One contract for \$281,065 was reduced to \$199,749. This total is based on the reduced amount.

No written contract or agreement	2	1		2	5
Did not have all required provisions	6	3		na	11
Did not obtain prior HUD approval. ⁵		1	2	1	4
Did not require prevailing wages	4	na	na	na	4
Overpaid the contractor	1				1

The following violations are sufficient in our view to question the eligibility of costs totaling \$102,208:

Legal fees paid without prior approval of HUD Counsel

The Authority entered into a contract on June 2, 1995, with an attorney to handle litigation involving the previous termination of the current Executive Director. The contract noted the estimated cost of services would be \$25,000 and that the contract required prior approval by HUD Counsel before the attorney could render and be paid for the services from HUD funds. The Authority had no evidence of HUD Counsel's approval of the contract. We are questioning the Authority's payments of \$9,425 to the attorney under the contract.

Prevailing Wages on Construction Contracts

The Authority used \$75,841 to pay construction contractors without ensuring they met the prerequisite Federal requirement that they pay prevailing wages. HUD requires public housing authorities to follow Davis-Bacon Act provisions for paying prevailing construction wages set forth by the U.S. Department of Labor for the locality. Therefore, unless the Authority complies with the Act, the use of Federal funds is prohibited.

Authority overpays contractor for renovating units for the handicapped

The Authority overpaid one of its contractors \$16,942. The Authority awarded a contract on December 31, 1995, as a unit (quantity) price contract with an estimated cost of \$281,065. The contract was to make 16 units accessible to the handicapped. HUD initially instructed the Authority to rebid this contract because all bids exceeded available funding for the work. However, the Authority requested that HUD allow funding from future Comprehensive Grant Program funds. The request was based on HUD's requirement that all units identified in its assessment of handicap needs must be renovated. Thus, the Authority would be delayed in renovating units because it would have to reassess its need for handicap units (to reduce the number of units to meet available funding). HUD concurred and allowed the use of the future funding to make up the shortfall.

In April 1995, the Authority decided to reduce the number of units to be renovated from 16 to 10 because the Authority felt all the units were not needed based on its waiting

⁵ HUD's prior approval is required for contracts that exceed the small dollar threshold (\$25,000 until April 1995 when it was increased to \$100,000). A June 1, 1995 HUD letter to the Authority told them HUD requires public housing authorities to obtain prior approval from HUD's Counsel for legal litigation services contracts expected to exceed \$10,000.

list. It also felt that the remaining grant funds were needed elsewhere. The contractor objected, claiming a reduction would be a breach of contract.⁶ On June 22, 1995, the Authority terminated the contract. On September 20, 1995, the architect informed the Authority that the reasonable price of work done under the contract was \$182,806. Since the Authority had already paid the contractor \$199,748, there was an overpayment of \$16,942. The Authority had not collected this overpayment from the contractor. Therefore, we are questioning the eligibility of the \$16,942 for HUD funding.

Recommendations:

We recommend that you:

2A. Continue the preaward review until such time as the Authority demonstrates it can comply with HUD procurement requirements and is no longer in weak financial position;

2B. Require the Authority to either support that the construction contractors paid their employees the appropriate prevailing wages or require the Authority to repay the HUD programs \$75,841 from non-Federal funds;

2C. Require the Authority to submit its attorney's contract to HUD Counsel for review and approval or repay \$9,425 to its Low-Rent Program;

2D. Require the Authority to repay the excess payment of \$16,942 to its Comprehensive Grant Program; and

2E. Review the Authority's reduction in the number of handicap accessible units to determine if it violated HUD requirements for the funding and require repayment, if appropriate.

⁶ Section 34(b), General Conditions of the Contract for Construction, allows the Authority to terminate the contract and be liable only for reasonable cost of termination.

Finding 3 - Authority Has Not Resolved All of Questioned Cost from 1994 Audit

The independent public accountant's audit report on the Authority's operations for the year ended December 31, 1994⁷, questioned the propriety of 55 disbursements totaling \$26,736 because the costs were not supported by appropriate documentation to show they were reasonable in amount, properly procured, necessary for Authority operations, or charged to the proper program. The audit report noted some of the disbursements appeared to be for personal benefit rather than for proper Authority operations. Based on additional information and explanations furnished by the Authority's Executive Director, we concluded that \$3,141 was not proper and another \$3,394 needs to be supported by appropriate documentation.

HUD regulations and the accounting handbook require public housing authorities to support the propriety of their expenditure of public funds with appropriate documentation.⁸ Further, for costs to be eligible costs of HUD's Low Rent and grant Programs, HUD generally requires the expenditures conform to established Federal cost principles for State and local governments administering such programs.⁹

The Authority's Executive Director provided sufficient information to show a substantial amount of the costs questioned by the independent auditor were for operations of the Authority. The following summarizes the results of our review:

Costs questioned by the independent auditor	\$26,736
Additional amounts noted by OIG	<u>1,025</u>
Total amount reviewed	\$27,761
Amount Authority supported as eligible	<u>21,226</u>
Amount questioned by OIG (see Attachment B)	<u>\$ 6,535</u>

Recommendations:

We recommend that you:

3A. Instruct the Authority to repay the HUD programs from non-Federal funds the \$3,141 disbursed for ineligible items or activities and

3B. Require the Authority to obtain within a reasonable time documentation to support the propriety of the \$3,394 in supported cost and repay the HUD programs from non-Federal funds any amounts not supported.

¹ The subsequent independent audits for the years 1995 and 1996 did not similarly question operating costs. Further, our review of disbursements from June 1995 through May 1996 did not disclose similar problems with documenting the propriety of disbursements.

¹ HUD Regulations at 24 CFR 85 and HUD Handbook RHM 7510.1 (currently HUD Guidebook 7510.1).

⁷ The subsequent independent audits for the years 1995 and 1996 did not similarly question operating costs. Further, our review of disbursements from June 1995 through May 1996 did not disclose similar problems with documenting the propriety of disbursements.

⁸ HUD Regulations at 24 CFR 85 and HUD Handbook RHM 7510.1 (currently HUD Guidebook 7510.1).

⁹ Office of Management and Budget Circular No. A-87.

¹ Office of Management and Budget Circular No. A-87.

Schedule of Costs Questioned in 1994 Audit

Date	Check No.	Amount	OIG Added	Ineligible	No Support	Reason Questioned
09/16/94	15837	\$ 425.95	\$	\$ 64.22	\$	Local meals
09/16/94	15837				82.88	Reimbursement - no receipts
02/10/94	14389	275.00		275.00		Purchase of jeweld pins as gifts
02/17/94	14450	104.44			30.61	Reimbursement - no receipts
11/08/94	16130	48.75			30.75	Travel - Advance in excess of allowance - no receipts
08/19/94	15660	167.80			79.00	Travel - Advance in excess of allowance - no receipts
07/28/94	15496	92.80			34.66	Travel - Advance in excess of allowance - no receipts
12/29/94	16423	209.46			122.12	Reimbursement - no receipts
03/20/94	14625	635.70		363.93		Travel - movies, meals, gifts charged to Authority credit card
08/19/94	15657	428.67		67.57		Reimbursement - not for Authority operations
12/22/94	16390	2,391.65		731.35		Purchase of Christmas Decorations
12/22/94	16390				984.21	Purchase - receipt does not identify item
11/30/94	16271	482.98		163.07		Purchase of Christmas Decorations
11/30/94	16271				165.84	Reimbursement - no receipts
11/16/94	16216	297.39			119.12	Reimbursement - no receipts
02/03/95	16646	441.17			120.53	Reimbursement - no receipts
10/09/94	15970	413.35			31.29	Reimbursement - no receipts
01/13/94	14188	541.25		523.25		Travel - Advanced to cover travel for excessive stay
03/10/94	14526	511.75		390.75		Travel - Advanced to cover travel for excessive stay
03/23/94	14610	187.00		125.00		Travel - Taxi trips not related to conference attended
04/28/94	14869	73.00		65.00		Travel - Advanced to cover travel for excessive stay
04/28/94	14969	292.36			88.60	Reimbursement - no receipts
03/23/94	14611	370.63			370.63	Cellular telephone calls - business purpose not shown
06/08/94	15206	650.80		126.00		Travel - Advanced to cover travel for excessive stay
10/18/94	16032	50.00	467.80	191.00		Travel - Advanced to cover travel for excessive stay
10/18/94	16032				50.00	Travel - Advanced for taxi trips - no receipts
02/13/94	16680	50.00			50.00	Travel - Advanced for taxi trips - no receipts
08/08/94	15606	43.25		43.25		Travel - Amount of meal charged to Authority credit card
04/06/94	14712	24.25	208.50		232.75	Travel - Advance not supported by any other documents
06/01/94	15189	405.00			151.00	Travel - Advanced in excess of allowance - no receipts
06/03/94	15197	92.80			40.00	Travel - Advanced for parking - no receipts
03/10/94	14527		300.00		233.31	Travel - Advanced in excess of allowances - no receipts
03/10/94	14528	352.80			233.31	Travel - Advanced in excess of allowances - no receipts
06/01/94	15190	70.48		12.00		Travel - Advanced for meals in excess of allowance
06/27/94	15343	77.80			25.00	Travel - Advanced for meals not supported by receipts
11/18/94	16224	40.00			40.00	Travel - Advanced for meals not supported by receipts
03/10/94	16818	99.80			47.00	Travel - Advanced for meals/parking not supported by receipts
11/08/94	16131		48.75		30.75	Travel - Advanced for meals in excess of allowance
Questioned by OIG		\$ 10,348.08	\$ 1,025.05	\$ 3,141.39	\$ 3,393.36	
Not Questioned by OIG		15,187.83				
Total Questioned in Audit		\$ 26,735.91				

BACKGROUND

A five-member Board of Commissioners governs the Housing Authority of the City of Crystal City, Texas. The Mayor of Crystal City appoints the Board members. The Board is responsible for setting policy and hiring an Executive Director to administer the day-to-day operations of the Authority. Since 1993, the Authority's Board has changed 12 times and the Authority has had 5 Executive Directors. The Authority's office is located at 1600 N. 7th Avenue, Crystal City, Texas.

The Authority has 288 units of low rent housing and is authorized to provide Section 8 housing assistance for 200 units. The Authority also administers a separate project originally funded by the Farmers' Home Administration. In addition to rental revenues, HUD provides the Authority an annual operating subsidy of over \$300,000 and Comprehensive Grant Program funds for modernizing units of around \$350,000 per year.

SCOPE AND METHODOLOGY

The review objectives were to determine whether the Authority: (1) had the financial resources to satisfy pending litigation with current and former employees; (2) procured goods and services in a manner providing free and open competition free of any conflicts of interest; (3) improperly paid Section 8 rental assistance to owners for vacant units, or to local officials having a conflict of interest, or to landlords that were selling the property to the recipient; and (4) properly expended funds questioned by its independent public accountant's 1994 audit report. To accomplish these objectives we obtained background information by:

- Reviewing relevant HUD regulations and guidelines, Annual Contributions Contracts for Low-Rent and Section 8 Existing Programs, HUD San Antonio Office of Public Housing records including monitoring reports and Authority submitted reports, and the three most recent independent audit reports, and
- Interviewing HUD and Authority staff to gain an understanding of Authority operations, management control practices, and explanations regarding the independent auditor's questioned costs.

To evaluate the Authority's financial position, we reviewed the Authority's financial records, financial and audit reports to HUD, and correspondence regarding the status of various lawsuits filed by current and former employees.

To evaluate the Authority's procurement practices, we:

- Identified its contracting activities by reviewing Board minutes and disbursement records, as well as interviewing Authority staff;
- Reviewed the Authority's adopted procurement policy and compared it to HUD requirements;
- Selected 19 procurements of goods and services and reviewed the Authority's records documenting the procurements including the methods of solicitation and award.

To determine if the Authority improperly paid Section 8 rental assistance to owners for vacant units, to local officials having a conflict of interest, or to landlords that were selling the property to the recipient, we:

- Interviewed Authority staff;
- Compiled a list of local officials;
- Randomly selected a sample of 182 Section 8 tenants, scanned the files, and compared the information to the list of local officials;
- Performed unit inspections and interviewed tenants and landlords as necessary; and
- Reviewed county tax and deed records as well as interviewed the County Tax Appraiser.

To determine if the independent auditor's questioned disbursements were proper and whether subsequent disbursements were properly documented, we:

- Interviewed Authority staff;
- Obtained and reviewed available supporting documentation;
- Reviewed corroborating documents (registration forms, etc.) for travel to conferences;
- Randomly selected a sample of 1,948 checks written between June 1, 1995, and May 31, 1996, and examined the supporting documentation; and
- Reviewed the findings in the 1995 and 1996 independent auditor reports to determine if they also had similar questioned costs.

Our review was primarily conducted from May 1996 to May 1997, with some additional review regarding the status of the latest financial and audit reports on file with the HUD San Antonio Office during the period October 1997 through January 1998.

Attachment D

Schedule of Questioned Costs

<u>Recommendation Number</u>	<u>Ineligible</u> ¹⁰	<u>Unsupported</u> ¹¹
1D		\$115,000
2B		75,841
2C		9,425
2D	\$16,942	
3A	3,141	
3B		<u>3,394</u>
TOTALS	<u>\$20,083</u>	<u>\$203,660</u>

¹ Costs clearly not allowed by law, contract, HUD, or local agency policies or regulations.

² Costs not clearly eligible or ineligible but which warrant being contested (e.g., lack of satisfactory documentation to support the eligibility of the cost, etc.).

¹ Costs clearly not allowed by law, contract, HUD, or local agency policies or regulations.

² Costs not clearly eligible or ineligible but which warrant being contested (e.g., lack of satisfactory documentation to support the eligibility of the cost, etc.).

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