

| GAO Report Number | Rec Number | Report Date | Report Title  | Status     | GAO Recommendation Text  | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|------------|--|---------------------------|----------------|---------------------------|
| GAO-23-105615     | 2          | 9/26/2023   | Manufactured Housing: Further HUD Action is Needed to Increase Available Loan Products                        | In Process | The Secretary of Housing and Urban Development should ensure that the President of Ginnie Mae implement planned changes to provide additional financing options for manufactured homes, including identifying options for greater securitization of manufactured home mortgages and personal property loans and establishing time frames and milestones for the actions. (Recommendation 2)  | 10/31/2024                | Y              |                           |
| GAO-23-105615     | 1          | 9/26/2023   | Manufactured Housing: Further HUD Action is Needed to Increase Available Loan Products                        | In Process | The Secretary of Housing and Urban Development should ensure that the Commissioner of FHA implement planned changes to provide additional financing options for manufactured homes, including identifying options for greater securitization of manufactured home mortgages and personal property loans and establishing time frames and milestones for the actions. (Recommendation 1)  | 9/30/2024                 | Y              |                           |
| GAO-23-104382     | 7          | 8/17/2023   | Disaster Recovery: HUD Should Develop Data Collection Guidance to Support Analysis of Block Grant Fraud Risks | 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)   |                           | 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)  |                           | 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)   |                           | 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)  |                           | 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)   |                           | 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) |                           | 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)  |                           | Y              |                           |

GAO-OIG Report for Budget Submission  
GAO Recommendations as of 09/30/2023

| GAO Report Number | Rec Number | Report Date | Report Title  | Status     | GAO Recommendation Text   | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|------------|---|---------------------------|----------------|---------------------------|
| 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)  |                           | Y              |                           |
| GAO-23-105370     | 4          | 8/8/2023    | Affordable Housing: Improvements Needed in HUD's Oversight of the Housing Trust Fund Program            | In Process | The Secretary of HUD should ensure that the Assistant Secretary for Community Planning and Development schedules and conducts a comprehensive assessment of HTF fraud risks in accordance with GAO's Fraud Risk Framework and HUD's fraud risk management policy. (Recommendation 4)  | 3/31/2024                 | Y              |                           |
| GAO-23-105370     | 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)   | 6/30/2024                 | 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)  | 6/30/2024                 | 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)  | 3/31/2024                 | Y              |                           |
| GAO-23-106628     | 1          | 7/24/2023   | Affordable Housing: HUD Could Improve Use of Data for the Self-Help Homeownership Opportunity Program   | In Process | The Secretary of HUD should ensure that the Director of the Office of Rural Housing and Economic Development systematically analyzes relevant market and project-level data to inform program decisions for SHOP, including any per-unit spending limit that HUD establishes. (Recommendation 1)  |                           | 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)  |                           | 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)   |                           | 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              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title   | Status                           | GAO Recommendation Text  | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|--|----------------------------------|--|---------------------------|----------------|---------------------------|
| 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)  |                           | 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)   |                           | 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)   | 3/1/2024                  | Y              |                           |
| GAO-22-105065     | 3          | 9/22/2022   | Privacy: Dedicated Leadership Can Improve Programs and Address Challenges  | In Process                       | The Secretary of Housing and Urban Development should establish a time frame for fully developing a privacy continuous monitoring strategy, and develop and document this strategy. (Recommendation 23)  |                           | Y              |                           |
| GAO-22-105065     | 2          | 9/22/2022   | Privacy: Dedicated Leadership Can Improve Programs and Address Challenges  | In Process                       | 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)  |                           | Y              |                           |
| GAO-22-105065     | 1          | 9/22/2022   | Privacy: Dedicated Leadership Can Improve Programs and Address Challenges  | In Process                       | 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)  |                           | Y              |                           |
| 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) | 6/30/2025                 | 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)   |                           | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title  | Status     | GAO Recommendation Text  | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|------------|--|---------------------------|----------------|---------------------------|
| 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)  | 6/24/2024                 | 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) | 6/24/2024                 | 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)  |                           | Y              |                           |
| GAO-22-104445     | 1          | 11/22/2021  | Homelessness: HUD Should Help Communities Better Leverage Data to Estimate Homelessness               | In Process | 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              | In Process | 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              | In Process | 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 Report Number | Rec Number | Report Date | Report Title  | Status     | GAO Recommendation Text   | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|------------|---|---------------------------|----------------|---------------------------|
| 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)  |                           | 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)   |                           | 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)  |                           | 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)   |                           | Y              |                           |
| GAO-21-459        | 4          | 9/30/2021   | IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing | In Process | The Secretary of Housing and Urban Development should direct the Federal Housing Administration and the Office of the Chief Information Officer to ensure that cost estimation guidance that incorporates the best practices called for in the GAO Cost Estimating Guide is applied to future FHA Catalyst cost estimates. (Recommendation 4)   | 2/28/2022                 | Y              |                           |
| GAO-21-459        | 3          | 9/30/2021   | IT MODERNIZATION: HUD Needs to Improve Its Estimation and Oversight Practices for Single-Family Housing | 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 contingency plans for risks identified as critical (high probability, high impact) to FHA Catalyst. (Recommendation 3)   |                           | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title   | Status                           | GAO Recommendation Text  | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|--|----------------------------------|--|---------------------------|----------------|---------------------------|
| GAO-21-459        | 2          | 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 ensure that FHA Catalyst is subject to independent verification and validation. (Recommendation 2)  |                           | 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)   |                           | Y              |                           |
| GAO-21-104542     | 2          | 9/30/2021   | COVID-19: Additional Risk Assessment Actions Could Improve HUD Oversight of CARES Act Funds                    | In Process                       | The Office of the Chief Financial Officer and HCCRT should work with relevant program offices to identify inherent or new fraud risks, assess the program's fraud risk tolerance, document the program's fraud risk profile, and take appropriate action to mitigate identified potential risks for each of the six CARES Act-funded programs that meet the front-end risk assessment criteria. (Recommendation 2)   | 12/31/2023                | Y              |                           |
| GAO-21-104542     | 1          | 9/30/2021   | COVID-19: Additional Risk Assessment Actions Could Improve HUD Oversight of CARES Act Funds                    | In Process                       | The Office of the Chief Financial Officer and HCCRT should work with relevant program offices for each of the six CARES Act programs that meet HUD's front-end risk assessment criteria to reassess the need to either (1) conduct a full front-end risk assessment; or (2) take and document additional risk assessment steps to align with key aspects of the front-end risk assessment process, such as ranking risks and developing plans to mitigate identified risks. (Recommendation 1) | 12/31/2023                | 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.   |                           | 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.  |                           | 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.                            |                           | Y              |                           |
| GAO-21-254        | 3          | 3/17/2021   | Freedom of Information Act: Actions Needed to Improve Agency Compliance with Proactive Disclosure Requirements | In Process                       | The HUD Chief FOIA Officer should track the number of proactive disclosures and report this information in its Annual FOIA Report.   | 12/31/2021                | Y              |                           |
| GAO-21-254        | 2          | 3/17/2021   | Freedom of Information Act: Actions Needed to Improve Agency Compliance with Proactive Disclosure Requirements | In Process                       | The HUD Chief FOIA Officer should comply with proactive disclosure requirements, including identifying and electronically posting all records that have been released in response to a FOIA request and requested three or more times.   | 10/9/2022                 | Y              |                           |
| GAO-21-254        | 1          | 3/17/2021   | Freedom of Information Act: Actions Needed to Improve Agency Compliance with Proactive Disclosure Requirements | In Process                       | The HUD Chief FOIA Officer should update HUD proactive disclosure policies, such as its standard operating procedures, to document current requirements, roles, and responsibilities for complying with the FOIA statute and HUD regulations.  | 12/31/2021                | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title  | Status            | GAO Recommendation Text   | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|-------------------|---|---------------------------|----------------|---------------------------|
| GAO-21-219        | 1          | 3/5/2021    | Home Foreclosure Sales: FHA, Rural Housing Service, and VA Could Better Align Program Metrics with Their Missions                             | Closure Requested | The Commissioner of FHA should identify and use metrics that measure how the agency's REO program supports its regulatory goal of strengthening communities. For example, the agency might measure the policy outcomes from the REO property sales made through FHA's alternative sales programs. (Recommendation 1)  | 4/1/2021                  | Y              |                           |
| GAO-21-55         | 2          | 12/16/2020  | Lead Paint in Housing: HUD Has Not Conducted a Comprehensive Assessment to Identify High Risk Properties with Project-Based Rental Assistance | In Process        | The Deputy Assistant Secretary for the Office of Multifamily Housing Programs, in collaboration with the Director of HUD's Office of Lead Hazard Control and Healthy Homes, should develop and implement plans to proactively manage the risks associated with lead paint hazards in PBRA properties identified in the periodic risk assessments.   | 6/30/2022                 | Y              |                           |
| GAO-21-55         | 1          | 12/16/2020  | Lead Paint in Housing: HUD Has Not Conducted a Comprehensive Assessment to Identify High Risk Properties with Project-Based Rental Assistance | In Process        | The Deputy Assistant Secretary for the Office of Multifamily Housing Programs, in collaboration with the Director of HUD's Office of Lead Hazard Control and Healthy Homes, should periodically conduct a risk assessment for the PBRA program to identify which properties have the greatest risk of exposing children under the age of 6 to lead paint hazards.   | 6/30/2022                 | Y              |                           |
| GAO-21-152        | 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.                                  | 8/23/2024                 | Y              |                           |
| GAO-21-152        | 3          | 12/16/2020  | Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones  | In Process        | The Secretary of the Department of Housing and Urban Development should direct the Chief Data Officer to assess current staff data literacy and data skills, conduct a gap analysis between the current staff's skills and the skills the agency requires, and establish a baseline performance plan to close the identified data skills and literacy gaps.   | 6/30/2022                 | Y              |                           |
| GAO-21-152        | 2          | 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 select an operational maturity assessment model for data and data-related infrastructure and conduct and document the outcome of an initial data maturity assessment.  | 4/30/2022                 | Y              |                           |
| GAO-20-431        | 5          | 9/21/2020   | Information Security and Privacy: HUD Needs a Major Effort to Protect Data Shared with External Entities                                      | In Process        | The Secretary of Housing and Urban Development should direct the Chief Information Officer, Senior Agency Official for Privacy, and Chief Privacy Officer to develop and maintain a comprehensive systems inventory that incorporates sufficient, reliable information about the external entities with which HUD program information is shared and the extent to which each external entity has access to PII and other sensitive information. | 7/30/2021                 | Y              |                           |
| GAO-20-433        | 3          | 7/14/2020   | Homelessness: Better HUD Oversight of Data Collection Could Improve Estimates of Homeless Population  | In Process        | HUD's Office of Special Needs Assistance Programs should assess and enhance the usefulness of its assistance to CoCs' data collection efforts.  | 12/31/2023                | Y              |                           |
| GAO-20-433        | 2          | 7/14/2020   | Homelessness: Better HUD Oversight of Data Collection Could Improve Estimates of Homeless Population  | In Process        | HUD's Office of Special Needs Assistance Programs should provide more detailed instructions on using probability sampling techniques to complete the PIT count, such as by updating its Point-in-Time Count Methodology Guide to instruct CoCs on reporting measures of error and bias in PIT count results.  | 12/30/2022                | Y              |                           |
| GAO-20-433        | 1          | 7/14/2020   | Homelessness: Better HUD Oversight of Data Collection Could Improve Estimates of Homeless Population  | In Process        | HUD's Office of Special Needs Assistance Programs should conduct quality assurance checks on the PIT count methodology data it requires CoCs to submit and take actions as appropriate to ensure that HUD's standards for conducting valid and reliable PIT counts are met.   | 12/30/2022                | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title  | Status                           | GAO Recommendation Text   | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|----------------------------------|---|---------------------------|----------------|---------------------------|
| GAO-20-263        | 3          | 3/17/2020   | Working Capital Fund: HUD Could Improve Management to Better Achieve Efficiencies and Help Ensure Customer Satisfaction | In Process                       | The Secretary of HUD should ensure that the WCF Committee conducts periodic reviews of WCF business lines, as authorized in the WCF Committee Charter, to ensure effective management, strong performance, and customer satisfaction. (Recommendation 3)  | 6/28/2024                 | Y              |                           |
| GAO-20-263        | 2          | 3/17/2020   | Working Capital Fund: HUD Could Improve Management to Better Achieve Efficiencies and Help Ensure Customer Satisfaction | In Process – Partially Addressed | The Secretary of HUD, in conjunction with OCFO, should ensure that the results of the WCF Division's business process analyses are assessed to better understand how these analyses contribute to the WCF's established goal to support the efficient delivery of enterprise goods and services. (Recommendation 2)   | 6/28/2024                 | 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)   | 12/30/2023                | 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)  | 12/30/2023                | Y              |                           |
| GAO-19-232        | 2          | 3/25/2019   | Disaster Recovery: Better Monitoring of Block Grant Funds Is Needed   | In Process                       | The Assistant Secretary for Community Planning and Development should develop additional guidance for HUD staff to use when assessing the adequacy of the capacity and unmet needs assessments that grantees develop. (Recommendation 2)  |                           | 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)  |                           | 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)  |                           | 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) |                           | 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)  |                           | 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)   |                           | 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)  |                           | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title  | Status     | GAO Recommendation Text  | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|------------|--|---------------------------|----------------|---------------------------|
| 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) |                           | 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)  |                           | 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)   |                           | 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)  |                           | 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)  |                           | 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)  | 9/30/2020                 | Y              |                           |
| GAO-19-254        | 1          | 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 conduct a comprehensive review of the physical inspection process. (Recommendation 1)  | 10/31/2019                | Y              |                           |
| GAO-19-38         | 6          | 10/30/2018  | Department of Housing and Urban Development: Better Guidance and Performance Measures Would Help Strengthen Enforcement Efforts                 | In Process | The Director of the Departmental Enforcement Center should develop and implement performance measures of its timeliness in completing oversight reviews. (Recommendation 6)  |                           | Y              |                           |
| GAO-19-38         | 5          | 10/30/2018  | Department of Housing and Urban Development: Better Guidance and Performance Measures Would Help Strengthen Enforcement Efforts                 | In Process | The Director of the Departmental Enforcement Center should develop and implement performance measures that assess the outcomes, or desired results, of its enforcement activities. (Recommendation 5)  |                           | Y              |                           |
| GAO-18-429        | 5          | 8/9/2018    | Rental Housing Assistance: Actions Needed to Improve Oversight of Criminal History Policies and Implementation of the Fugitive Felon Initiative | In Process | The HUD Assistant Inspector General for the Office of Investigation should, in collaboration with the FBI, update the Fugitive Felon Initiative memorandum of understanding (MOU) to reflect the agencies' current activities and responsibilities. (Recommendation 5)   | 9/30/2022                 | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title  | Status            | GAO Recommendation Text   | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|-------------------|---|---------------------------|----------------|---------------------------|
| GAO-18-429        | 4          | 8/9/2018    | Rental Housing Assistance: Actions Needed to Improve Oversight of Criminal History Policies and Implementation of the Fugitive Felon Initiative | In Process        | The HUD Assistant Inspector General for the Office of Investigation should, in collaboration with the FBI, determine what information on fugitive apprehensions and any estimated program savings that occur as the result of the Fugitive Felon Initiative would be most useful and consistently share such information with the FBI. (Recommendation 4) | 9/30/2022                 | Y              |                           |
| GAO-18-429        | 3          | 8/9/2018    | Rental Housing Assistance: Actions Needed to Improve Oversight of Criminal History Policies and Implementation of the Fugitive Felon Initiative | In Process        | The HUD Assistant Inspector General for the Office of Investigation should collect and assess more comprehensive information on regional efforts to implement the activities listed in the 2018 Standard Operating Procedure. (Recommendation 3)  | 9/30/2022                 | Y              |                           |
| GAO-18-93         | 1          | 8/2/2018    | Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities             | Closure Requested | The Secretary of Housing and Urban Development should ensure that the department's IT management policies address the role of the CIO for key responsibilities in the six areas we identified. (Recommendation 11)  | 12/31/2021                | Y              |                           |
| GAO-18-394        | 9          | 6/19/2018   | Lead Paint In Housing: HUD Should Strengthen Grant Processes, Compliance Monitoring, and Performance Assessment                                 | In Process        | 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)   |                           | 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)   |                           | Y              |                           |
| GAO-18-394        | 5          | 6/19/2018   | Lead Paint In Housing: HUD Should Strengthen Grant Processes, Compliance Monitoring, and Performance Assessment                                 | Closure Requested | The Director of HUD's Lead Office and the Assistant Secretary for PIH should collaborate to develop and document procedures to ensure that HUD staff take consistent and timely steps to address issues of public housing agency noncompliance with lead paint regulations. (Recommendation 5)  |                           | Y              |                           |
| GAO-18-394        | 4          | 6/19/2018   | Lead Paint In Housing: HUD Should Strengthen Grant Processes, Compliance Monitoring, and Performance Assessment                                 | Closure Requested | The Director of HUD's Lead Office and the Assistant Secretary for the Office of Public and Indian Housing (PIH) should collaborate to establish a plan to mitigate and address risks within HUD's lead paint compliance monitoring processes. (Recommendation 4)  |                           | 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)   |                           | 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.   |                           | Y              |                           |
| GAO-17-159        | 2          | 2/16/2017   | Single Audit: Improvements Needed in Selected Agencies' Oversight of Federal Awards   | Closure Requested | The Secretary of Housing and Urban Development should direct the Principal Deputy Assistant Secretary for the Office of Community Planning and Development to design and implement policies and procedures for identifying and managing high-risk and recurring single audit findings using a risk-based approach.  | 9/23/2022                 | Y              |                           |
| GAO-17-281        | 1          | 2/7/2017    | Information Technology: HUD Needs To Address Significant Weaknesses In Its Cost Estimating Practices  | In Process        | To improve cost estimating practices, GAO recommends that HUD finalize and implement guidance that incorporates best practices called for in the Cost Guide. HUD concurred with this recommendation.  | 12/30/2022                | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title   | Status            | GAO Recommendation Text   | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|--|-------------------|---|---------------------------|----------------|---------------------------|
| 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.   | 10/31/2017                | Y              |                           |
| 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. |                           | Y              |                           |
| 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.  |                           | 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.   | 12/30/2022                | Y              |                           |
| GAO-14-410        | 5          | 7/2/2014    | Manufactured Housing: Efforts Needed to Enhance Program Effectiveness and Ensure Funding Stability | In Process        | To better ensure that Congress, stakeholders, and agencies have complete information about changing costs and whether a fee needs to be changed, HUD should establish the goals for use of reserves of the Manufactured Housing Fees Trust Fund, and the minimum and maximum thresholds for the reserves appropriate for meeting these goals. (Recommendation 6)  |                           | Y              |                           |
| GAO-14-410        | 4          | 7/2/2014    | Manufactured Housing: Efforts Needed to Enhance Program Effectiveness and Ensure Funding Stability | In Process        | To better ensure that Congress, stakeholders, and agencies have complete information about changing costs and whether a fee needs to be changed, HUD should assess the feasibility, including an analysis of the benefits and costs, of putting in place user fees for its dispute resolution and installation programs. (Recommendation 5)   |                           | Y              |                           |
| GAO-14-410        | 1          | 7/2/2014    | Manufactured Housing: Efforts Needed to Enhance Program Effectiveness and Ensure Funding Stability | In Process        | To better ensure the viability and safety of manufactured housing produced in accordance with the HUD Code, the Secretary of the Department of Housing and Urban Development should develop a plan to assess how FHA financing might further promote the affordability of manufactured homes and identify the potential for better securitization of manufactured housing financing. (Recommendation 2)   |                           | Y              |                           |

| GAO Report Number | Rec Number | Report Date | Report Title  | Status                           | GAO Recommendation Text  | Estimated Completion Date | Will Implement | Will Not Implement Reason |
|-------------------|------------|-------------|---|----------------------------------|--|---------------------------|----------------|---------------------------|
| GAO-13-52         | 1          | 10/24/2012  | Manufactured Housing Standards: Testing and Performance Evaluation Could Better Ensure Safe Indoor Air Quality                | In Process                       | To better ensure that air ventilation systems in manufactured homes perform as specified and meet the HUD Code, HUD should develop an appropriate method to test and validate the performance of the ventilation system as part of the HUD certification process.  |                           | 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. |                           | Y              |                           |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|--|------------------------------|
| 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.   | 3/29/2024                    |
| 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. |                              |
| 2023-FW-1004-001-E        | 7/13/2023   | State of California, 2018 Disasters Owner-Occupied Rehabilitation and Reconstruction Program                                   | In Process | We recommend that the Director of the Office of Disaster Recovery require the State to document and support its decision regarding duplication of benefits and income verification for additional owners of the property under an application.   |                              |
| 2023-FW-1004-001-B        | 7/13/2023   | State of California, 2018 Disasters Owner-Occupied Rehabilitation and Reconstruction Program                                   | In Process | We recommend that the Director of the Office of Disaster Recovery require the State to determine if the proper roof valley flashing was installed on the completed and in progress homes, and if not, require the State to install the correct roof valley flashing using non-Federal funds.   | 11/13/2023                   |
| 2023-KC-1001-001-F        | 6/13/2023   | Nationstar Generally Did Not Meet HUD Requirements When Providing Loss Mitigation to Borrowers of Delinquent FHA-Insured Loans | In Process | Update the servicing script to include information related to the HAF program, identify borrowers who may benefit from HAF, and conduct outreach to these borrowers.   | 6/13/2024                    |
| 2023-KC-1001-001-E        | 6/13/2023   | Nationstar Generally Did Not Meet HUD Requirements When Providing Loss Mitigation to Borrowers of Delinquent FHA-Insured Loans | In Process | Identify FHA borrowers who received a non-HUD-approved loss mitigation option and ensure that the borrowers receive an updated approved HUD loss mitigation option.  | 6/13/2024                    |
| 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.   | 6/13/2024                    |
| 2023-KC-1001-001-C        | 6/13/2023   | Nationstar Generally Did Not Meet HUD Requirements When Providing Loss Mitigation to Borrowers of Delinquent FHA-Insured Loans | In Process | Update and implement controls to the Nationstar internal system to ensure the correct application of COVID-19 partial claims.  | 6/13/2024                    |
| 2023-KC-1001-001-B        | 6/13/2023   | Nationstar Generally Did Not Meet HUD Requirements When Providing Loss Mitigation to Borrowers of Delinquent FHA-Insured Loans | In Process | Implement controls and provide employee training to help prevent noncompliance in loss mitigation.   | 6/13/2024                    |
| 2023-KC-1001-001-A        | 6/13/2023   | Nationstar Generally Did Not Meet HUD Requirements When Providing Loss Mitigation to Borrowers of Delinquent FHA-Insured Loans | In Process | Review the sampled loans for which borrowers did not receive appropriate loss mitigation options to ensure that the borrowers were remedied by Nationstar, if possible, and take administrative actions if appropriate.  | 6/13/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 2023-KC-0005-001-F        | 6/13/2023   | Servicers Generally Did Not Meet HUD Requirements When Providing Loss Mitigation Assistance to Borrowers With Delinquent FHA-Insured Loans | In Process | Design and implement a data-driven methodology to determine the appropriate mix of origination and servicing monitoring and desk reviews.   | 12/31/2023                   |
| 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.                          | 7/1/2024                     |
| 2023-KC-0005-001-D        | 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 HUD's FHA FAQs to clarify current loss mitigation requirements and ensure that outdated guidance is removed.   | 7/1/2024                     |
| 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.   | 7/1/2024                     |
| 2023-KC-0005-001-B        | 6/13/2023   | Servicers Generally Did Not Meet HUD Requirements When Providing Loss Mitigation Assistance to Borrowers With Delinquent FHA-Insured Loans | In Process | Engage with the servicers in our sample to determine reasons for noncompliance and develop a plan to mitigate it going forward.   | 9/1/2024                     |
| 2023-KC-0005-001-A        | 6/13/2023   | Servicers Generally Did Not Meet HUD Requirements When Providing Loss Mitigation Assistance to Borrowers With Delinquent FHA-Insured Loans | In Process | Review the loans in our sample that did not receive appropriate loss mitigation options to ensure that the borrowers were remedied by the servicers, when possible, and take administrative actions if appropriate.   | 9/1/2024                     |
| 2023-FW-1003-001-H        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities  | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to train the CMU staff on the newly developed policies and procedures and obtain technical assistance from HUD as needed.   | 4/1/2024                     |
| 2023-FW-1003-001-G        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities  | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to develop and implement policies and detailed procedures to identify the risk analysis process for monitoring all CDBG-DR-funded activities during the course of the activity and require that the monitoring files document the basis for why an activity is or is not monitored. | 4/1/2024                     |
| 2023-FW-1003-001-F        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities  | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to develop and implement policies and detailed procedures to establish the CMU's responsibilities related to verifying that the CDBG-DR activity meets the stated national objective.   | 4/1/2024                     |
| 2023-FW-1003-001-E        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities  | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to develop detailed procedures to ensure that the corrective action tracking process is consistently followed to ensure proper resolution.  | 4/1/2024                     |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 2023-FW-1003-001-D        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities   | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to develop a tracking process to ensure that the Authority issues monitoring reports and receives responses to these reports within the timeframe required by its policy. This process should also include a referral to management when the timeframe requirements are not met.  | 4/1/2024                     |
| 2023-FW-1003-001-C        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities   | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to revise the monthly status report template to allow the subrecipient to report its current progress against the established performance metrics.  | 10/31/2023                   |
| 2023-FW-1003-001-B        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities   | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to revise subrecipient agreements to include performance metrics and milestones tailored to the activity in sufficient detail to enable the Authority to collect information to effectively assess the activity's performance.  | 10/31/2023                   |
| 2023-FW-1003-001-A        | 6/12/2023   | The Virgin Islands Housing Finance Authority Did Not Effectively Monitor Its CDBG-DR Activities   | In Process | We recommend that the Deputy Assistant Secretary instruct the Authority to develop and implement monitoring policies and detailed procedures to guide the Authority's CMU staff in assessing activity performance to meet the subrecipient monitoring requirements and establish written performance metrics to progressively achieve the performance outcome for those activities the Authority administers. | 9/29/2023                    |
| 2023-FW-1002-001-H        | 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 require HUD program staff to provide technical assistance to the Authority to address deficiencies noted throughout the audit report.  | 4/1/2024                     |
| 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.   | 3/31/2024                    |
| 2023-FW-1002-001-F        | 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 instruct the Virgin Islands Housing Finance Authority to conduct training for Authority staff on the newly developed or revised policies and procedures  | 4/1/2024                     |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 2023-FW-1002-001-E        | 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 instruct the Virgin Islands Housing Finance Authority to revise its policies and procedures to include requirements to document its basis for activities' meeting the national objective, including the rationale for the service area used and a list of acceptable documents to support that the area was primarily residential for the low- and moderate- income area benefit national objective.                    | 4/1/2024                     |
| 2023-FW-1002-001-D        | 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 instruct the Virgin Islands Housing Finance Authority to develop and implement detailed policies and procedures to guide staff in reporting performance outcomes in the QPR and on its disaster recovery website.   | 10/31/2023                   |
| 2023-FW-1002-001-C        | 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 instruct the Virgin Islands Housing Finance Authority to develop and implement procedures to ensure that all Match Program activities are monitored, and guidance is provided to its Match Program recipients.  | 4/1/2024                     |
| 2023-FW-1002-001-B        | 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 instruct the Virgin Islands Housing Finance Authority to enforce its subrecipient agreement requirement to submit monthly status reports.   | 10/31/2023                   |
| 2023-FW-1002-001-A        | 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 instruct the Virgin Islands Housing Finance Authority to develop and implement procedures, including financial controls, to enhance its tracking of payments made with CDBG-DR funds and payments made with FEMA funds to ensure that payments are not made for the same invoices, match requirements are not exceeded before closeout, and a thorough review is conducted for award increases and cost reasonableness. | 4/1/2024                     |
| 2023-CH-0004-002-C        | 5/30/2023   | HUD Can Improve Its Oversight of the Physical Condition of Public Housing Developments  | In Process | We recommend that the Deputy Assistant Secretary for Field Operations develop and implement a nationwide protocol for field offices, describing how PHA self-inspections should be reviewed, based on REAC's determination of the number and frequency of PHA self-inspections.  | 8/15/2024                    |
| 2023-CH-0004-001-C        | 5/30/2023   | HUD Can Improve Its Oversight of the Physical Condition of Public Housing Developments  | In Process | We recommend that the Deputy Assistant Secretary for Field Operations implement a system to track field office inspection review activities and create a repository for the support documentation collected to verify the correction of life-threatening deficiencies.   | 8/15/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 2023-CH-0004-001-B        | 5/30/2023   | HUD Can Improve Its Oversight of the Physical Condition of Public Housing Developments  | In Process | We recommend that the Deputy Assistant Secretary for Field Operations develop and implement training for field offices that addresses reviewing or following up with PHAs about the correction of life-threatening and non-life-threatening deficiencies and how (1) to review physical inspection reports to effectively ensure that PHAs correct physical deficiencies, (2) PHAs should address or correct each type of deficiency observed in the REAC physical inspection report, and (3) to use PASS or any future tracking system. | 8/15/2024                    |
| 2023-CH-0004-001-A        | 5/30/2023   | HUD Can Improve Its Oversight of the Physical Condition of Public Housing Developments  | In Process | We recommend that the Deputy Assistant Secretary for Field Operations develop and implement a nationwide inspection review protocol, which includes but is not limited to (1) whether field office staff should mark verification of PHA corrections of life-threatening deficiencies in PASS or any future tracking systems, (2) acceptable documentation for offsite verifications, and (3) whether field office staff should discuss or verify corrections of non-life-threatening deficiencies.                                      | 8/15/2024                    |
| 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                   |
| 2023-CH-1002-001-G        | 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 ensure that its staff is appropriately trained and familiar with Federal procurement requirements regarding cost estimates and cost analyses.   | 3/30/2024                    |
| 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                   |
| 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                   |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 2023-CH-1002-001-C        | 5/24/2023   | The Stark Metropolitan Housing Authority, Canton, OH, Did Not Always Comply With Federal and Its Own Procurement Requirements | In Process | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to support the \$48,310 in excess costs paid for landscaping services or reimburse its program from non-Federal funds.   | 6/30/2024                    |
| 2023-CH-1002-001-B        | 5/24/2023   | The Stark Metropolitan Housing Authority, Canton, OH, Did Not Always Comply With Federal and Its Own Procurement Requirements | In Process | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to Support the reasonableness of the amounts paid for the two noncompetitively awarded contracts (0917 and 1125) that lacked adequate support for the independent cost estimate and price analysis 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-1002-001-A        | 5/24/2023   | The Stark Metropolitan Housing Authority, Canton, OH, Did Not Always Comply With Federal and Its Own Procurement Requirements | In Process | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to Support the reasonableness of \$80,685 paid to a vendor 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.  | 5/31/2024                    |
| 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.   | 2/29/2024                    |
| 2023-FO-0009-001-B        | 5/22/2023   | HUD Did Not Comply With the Payment Integrity Information Act of 2019, Washington, DC   | In Process | Develop and complete a detailed plan and timeline for completing compliant PIH-TBRA and PBRA program estimates and ensure that the improper payment council prioritizes completion of the plan in time for fiscal year 2023 reporting.  |                              |
| 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-H        | 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 provide training to grantees regarding the reporting, tracking, and expenditure of program income.   | 9/30/2024                    |
| 2023-FW-0002-001-G        | 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 grantees' policies and procedures related to program income are adequate.  | 9/30/2024                    |
| 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.  | 7/1/2024                     |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 2023-FW-0002-001-E        | 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 establish a mechanism to train grantees and HUD staff on existing guidance regarding supporting documentation for expenditures, FFRs, and program income balances on a recurring basis. Additionally, provide guidance and establish recurring training for HUD staff to monitor grantees for program income and submission of the FFRs..   | 4/1/2024                     |
| 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.   | 4/1/2024                     |
| 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.  | 4/1/2024                     |
| 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.  | 4/1/2024                     |
| 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.  | 4/1/2024                     |
| 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                    |
| 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                    |
| 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                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 2023-NY-0002-001-F        | 5/15/2023   | HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance | In Process | Consider implementing a policy to review any of the 292 loans not reviewed as part of this audit that result in a request for claim to ensure that the loans qualified for endorsement under the temporary endorsement policy so that HUD can avoid unnecessary payments for loans that should not have been endorsed.  | 2/1/2024                     |
| 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.  | 8/1/2024                     |
| 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.   | 5/1/2024                     |
| 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.                    | 5/1/2024                     |
| 2023-BO-0002-001-I        | 3/30/2023   | HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans             | In Process | We recommend that the Acting Deputy Assistant Secretary for Single Family Housing require the CORs to ensure that contractor past performance evaluations are prepared at least annually and as required by HUD policy to ensure that reporting of contractors is completed properly and in a timely manner for contract options and in CPARS.  | 6/10/2024                    |
| 2023-BO-0002-001-H        | 3/30/2023   | HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans             | In Process | We recommend that the Acting Deputy Assistant Secretary for Single Family Housing coordinate with OCPO to require the contracting officers and CORs to monitor contractor performance to ensure that evidence is maintained and documented in the contract files for each performance statement completed in the FSM QASPs and that contractor quality control report deliverables resolve problems identified by the Government during reviews conducted in accordance with the QASP for its future FSM contracts. | 6/10/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 2023-BO-0002-001-G        | 3/30/2023   | HUD Could Improve Its Field Service Management Quality Assurance Surveillance Plans                                      | In Process | We recommend that the Acting Deputy Assistant Secretary for Single Family Housing coordinate with OCPO to require that the contracting officers and CORs be involved in the development, implementation, and documentation of the FSM QASPs for their FSM contracts to ensure that performance statements, acceptable quality levels, and deviation percentages are aligned with the contracts' requirements in the performance work statement, the performance requirement summary, and the contractor's quality control plan. | 6/10/2024                    |
| 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.   | 9/30/2023                    |
| 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.  | 9/30/2023                    |
| 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.  | 9/30/2023                    |
| 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.  | 9/30/2023                    |
| 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.   | 9/30/2023                    |
| 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.   | 10/31/2023                   |
| 2023-LA-0004-001-E        | 3/29/2023   | Opportunities Exist to Enhance Oversight of the Foster Youth to Independence Initiative to Improve Program Effectiveness | In Process | Establish and implement methods to regularly assess the effectiveness of the program in preventing and ending youth homelessness and improving participants' self-sufficiency, which could include performance metrics and periodic studies performed by the Office of Policy Development and Research (PD&R).  | 5/1/2024                     |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 2023-LA-0004-001-D        | 3/29/2023   | Opportunities Exist to Enhance Oversight of the Foster Youth to Independence Initiative to Improve Program Effectiveness | In Process | Include FYI in its voucher risk assessment and develop and implement monitoring policies, procedures, and controls.   | 7/1/2024                     |
| 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-LA-0004-001-A        | 3/29/2023   | Opportunities Exist to Enhance Oversight of the Foster Youth to Independence Initiative to Improve Program Effectiveness | In Process | Develop and implement a plan to assist PHAs in improving voucher utilization, including providing additional guidance to PHAs to improve coordination between PHAs and PCWAs to improve voucher utilization and limit barriers to leasing.                                  | 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.   | 7/31/2024                    |
| 2023-KC-0003-001-D        | 3/28/2023   | Opportunities Exist for Ginnie Mae To Improve Its Guidance and Process for Troubled Issuers                              | In Process | How Ginnie Mae intends to identify and evaluate prospective buyers to ensure its ability to absorb the extinguished portfolio before executing the purchase and sale agreement.   | 5/30/2024                    |
| 2023-KC-0003-001-C        | 3/28/2023   | Opportunities Exist for Ginnie Mae To Improve Its Guidance and Process for Troubled Issuers                              | In Process | How Ginnie Mae will determine the portfolio value and price before sale.  | 5/30/2024                    |
| 2023-KC-0003-001-B        | 3/28/2023   | Opportunities Exist for Ginnie Mae To Improve Its Guidance and Process for Troubled Issuers                              | In Process | What type of information Ginnie Mae may disclose and how it will handle protected information before extinguishment.  | 5/30/2024                    |
| 2023-KC-0003-001-A        | 3/28/2023   | Opportunities Exist for Ginnie Mae To Improve Its Guidance and Process for Troubled Issuers                              | In Process | Define its authority for marketing troubled issuer portfolios and the conditions that must exist to extinguish issuers using rapid relocation.  | 5/30/2024                    |
| 2023-AT-1001-001-E        | 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 update and implement policies and procedures to ensure that the results of the CDBG-DR internal audits are shared by the State's Commissioner with CDBG-DR program staff to allow for the resolution of any findings and required corrective actions. | 6/3/2024                     |
| 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.   | 6/3/2024                     |
| 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.  | 6/3/2024                     |
| 2023-AT-1001-001-B        | 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 update and implement the CDBG-DR standard operating procedures, which clearly outline what activities, including the frequency, will be reviewed by its monitoring and internal audit function.   | 6/3/2024                     |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 2023-AT-1001-001-A        | 3/28/2023   | The State of Georgia Did Not Adequately Monitor Its Harvey, Irma, and Maria Grants' Activities and Subrecipients           | In Process | Provide technical assistance to the State and the staff to ensure that they understand the requirements for conducting a monitoring review in accordance with regulations.  | 6/3/2024                     |
| 2023-CH-1001-001-H        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We also recommend that the Director of the Philadelphia Office of Public Housing work in conjunction with HUD's Office of Lead Hazard Control and Healthy Homes to assess the quality of the lead-based paint inspections and risk assessments performed by the Authority's contractors to determine whether they are sufficient to fulfill HUD's requirements.   | 7/30/2024                    |
| 2023-CH-1001-001-G        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We also recommend that the Director of the Philadelphia Office of Public Housing work in conjunction with HUD's Office of Lead Hazard Control and Healthy Homes to provide training to the Authority's staff involved with managing lead-based paint and technical assistance in developing and implementing new procedures and controls.   | 6/30/2024                    |
| 2023-CH-1001-001-F        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to implement adequate controls to ensure that contracted inspectors' deliverables comply with HUD's and EPA's requirements.   | 3/1/2024                     |
| 2023-CH-1001-001-E        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to Implement adequate procedures and controls to ensure that accurate lead disclosures are provided to current and prospective tenants.   | 3/1/2024                     |
| 2023-CH-1001-001-D        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to perform a search for historical lead based paint documentation and if any documents are found, compare the results from the historical documents with the results of the recent testing to identify any potential issues or inconsistencies and maintain all lead-based paint documentation related to the Authority's properties according to HUD's requirements. | 3/1/2024                     |
| 2023-CH-1001-001-C        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to maintain lead-based paint documentation for its properties in a manner that it is readily available for review by HUD and the Authority's tenants if requested.  | 3/1/2024                     |
| 2023-CH-1001-001-B        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to implement adequate procedures and controls to ensure that lead-based paint hazard reduction work is performed within the required timeframe and that all identified hazards are abated or treated with interim controls.   | 3/1/2024                     |
| 2023-CH-1001-001-A        | 3/22/2023   | The Philadelphia Housing Authority, Philadelphia, PA, Needs To Improve Oversight of Lead-Based Paint In Its Public Housing | In Process | We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to establish and implement procedures and controls to ensure that lead-based paint visual assessments are performed within the required timeframe.  | 3/1/2024                     |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|--|------------------------------|
| 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.  | 3/31/2024                    |
| 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.  | 3/31/2024                    |
| 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.  | 1/31/2024                    |
| 2023-KC-0002-001-B        | 2/14/2023   | HUD Did Not Sufficiently Flag Unacceptable Physical Condition Scores To Assess Its Controlling Participants              | In Process | Update APPS to automatically flag a property that receives successive below-60 REAC inspection scores.   | 12/31/2024                   |
| 2023-KC-0002-001-A        | 2/14/2023   | HUD Did Not Sufficiently Flag Unacceptable Physical Condition Scores To Assess Its Controlling Participants              | In Process | Implement a quality control review to ensure that successive below-60 REAC inspection score flags are entered into APPS.   | 12/31/2024                   |
| 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. | 4/30/2024                    |
| 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.   | 5/25/2024                    |
| 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.   | 8/21/2024                    |
| 2023-KC-0001-001-A        | 12/5/2022   | Ginnie Mae Did Not Ensure That All Pooled Loans Had Agency Insurance   | In Process | Update and synchronize the SOP and the matching procedure. The updates should include notifications that provide issuers with unmatched loans adequate time to take corrective action to comply with the requirements of the MBS Guide to put \$903 million to better use by ensuring that the appropriate agency insurance or guarantee is in place.  | 10/31/2023                   |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 2023-FO-0004-003-A        | 11/17/2022  | Transmittal of Independent Public Accountant's Audit Report on the U.S. Department of Housing and Urban Development's Fiscal Years 2022 and 2021 Financial Statements | In Process | Establish a formal policy addressing HUD's federal awarding agency responsibilities under 2 CFR § 200.513(c). The policy should identify those involved in the process and their roles in addressing this single audit oversight function. The policy should also address how it will be carried out and documented.   | 2/13/2024                    |
| 2023-FO-0004-001-G        | 11/17/2022  | Transmittal of Independent Public Accountant's Audit Report on the U.S. Department of Housing and Urban Development's Fiscal Years 2022 and 2021 Financial Statements | In Process | As part of the validation process for CPD's accrued grant liabilities, review CPD's accrued grant liabilities estimation methodology to ensure that it is based on verifiable grantee supporting documentation and all assumptions and variables used for the grant accrual estimate were properly established, supported, and documented.   | 4/12/2024                    |
| 2023-FO-0004-001-F        | 11/17/2022  | Transmittal of Independent Public Accountant's Audit Report on the U.S. Department of Housing and Urban Development's Fiscal Years 2022 and 2021 Financial Statements | In Process | Re-evaluate and adequately document justification for the establishment of the percentages and other key assumptions used to determine the accrual amount for each program in CPD's accrued grant liabilities estimate.  | 7/27/2024                    |
| 2023-FO-0004-001-E        | 11/17/2022  | Transmittal of Independent Public Accountant's Audit Report on the U.S. Department of Housing and Urban Development's Fiscal Years 2022 and 2021 Financial Statements | In Process | Develop and document internal procedures to ensure that they will address the Program Office's responsibilities within the departmental grant accrual validation policy.   | 7/24/2024                    |
| 2023-FO-0003-001-M        | 11/16/2022  | Transmittal of Independent Public Accountant's Audit Report on the Federal Housing Administration's Fiscal Years 2022 and 2021 Financial Statements                   | In Process | Coordinate with the NSC and the OCPO to determine whether the information technology system could be enhanced to track the annual payment of state property taxes for the HECM portfolio.  | 3/7/2024                     |
| 2023-FO-0003-001-I        | 11/16/2022  | Transmittal of Independent Public Accountant's Audit Report on the Federal Housing Administration's Fiscal Years 2022 and 2021 Financial Statements                   | In Process | Develop effective detective controls to ensure HECM loan receivables are accurate and complete, exist, and FHA appropriately holds or controls the rights to any collateral property in connection with the receivable.  | 3/31/2024                    |
| 2023-FO-0003-001-H        | 11/16/2022  | Transmittal of Independent Public Accountant's Audit Report on the Federal Housing Administration's Fiscal Years 2022 and 2021 Financial Statements                   | In Process | Coordinate with the Deputy Assistant Secretary for Single Family Housing and HUD's Office of the Chief Procurement Office (OCPO) in developing effective communication channels between FHA's NSC and OFAR, and in developing effective monitoring controls to ensure the timely identification and remediation of issues, such as unprocessed documentation and inaccurate records, which may impact the balances reported within FHA's financial statements. | 3/31/2024                    |
| 2023-BO-0001-001-B        | 11/4/2022   | HUD and FHAP Agencies Can Better Document Decisions Not to Investigate Fair Housing Complaints  | In Process | Develop a process to oversee housing discrimination allegations that FHAP agencies close and do not submit to HUD for dual-filing to ensure that the closure and jurisdictional determinations are consistent with the Fair Housing Act. To help address this recommendation, HUD should consider requiring FHAP agencies to enter data on closed inquiries in HEMS and make updates to FHAP agreements as necessary.  | 1/31/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|--|------------------------------|
| 2023-BO-0001-001-A        | 11/4/2022   | HUD and FHAP Agencies Can Better Document Decisions Not to Investigate Fair Housing Complaints | In Process | Update HUD Handbook 8024.01, REV-2, and regional intake policies and procedures as necessary to include (1) minimum requirements that all regions follow for documenting in HEMS attempts to reach out to claimants when additional information is needed before closing inquiries; (2) policies and procedures for collecting, recording, and documenting all relevant electronic intake information in HEMS; and (3) clarifying that communications with claimants regarding inquiry closure, requests for additional information, and notices of jurisdiction information clearly inform the claimant of the ability to provide additional information within the statute of limitations. | 1/31/2024                    |
| 2023-FO-0001-001-G        | 10/26/2022  | Improvements are Needed in HUD's Fraud Risk Management Program                                 | In Process | If the workforce assessment determines that additional staff are needed, work with the Chief Risk Officer to staff the necessary positions.  | 9/30/2024                    |
| 2023-FO-0001-001-F        | 10/26/2022  | Improvements are Needed in HUD's Fraud Risk Management Program                                 | In Process | Collaborate with the Chief Risk Officer to conduct a workforce assessment to determine the level of dedicated full-time staff resources needed by the Chief Risk Officer to effectively (1) administer HUD's enterprise and fraud risk management programs and (2) support program risk officers by increasing employee and stakeholder awareness of potential fraud schemes that could impact each program respectively.  | 9/30/2024                    |
| 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.  | 9/30/2024                    |
| 2023-FO-0001-001-D        | 10/26/2022  | Improvements are Needed in HUD's Fraud Risk Management Program                                 | In Process | Develop and implement activities to raise awareness of fraud, such as participating in organized antifraud conferences or a newsletter that includes instances of recent fraud in Federal programs.  | 9/30/2024                    |
| 2023-FO-0001-001-C        | 10/26/2022  | Improvements are Needed in HUD's Fraud Risk Management Program                                 | In Process | Communicate to HUD program staff the differences between HUD's enterprise risk management, PIIA, and financial risk management risk assessment processes to ensure an understanding of their roles and responsibilities within HUD's fraud risk management program.  | 9/30/2024                    |
| 2023-FO-0001-001-B        | 10/26/2022  | Improvements are Needed in HUD's Fraud Risk Management Program                                 | In Process | Develop and implement a procedure to collect and analyze reported suspected instances of fraud, along with other relevant data points, that can be leveraged to develop more robust antifraud risk mitigation tools.   | 9/30/2024                    |
| 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-0002-001-B        | 10/19/2022  | HUD Could Improve Its Tracking and Monitoring of Continuum of Care Grantee Spending Levels     | In Process | Design and implement a training program and other development tools to help grantees. The goal of such training would be to provide ideas and other development tools to help the CoCs better provide assistance with implementation of their grants and monitoring of their grantees, including assistance with developing outreach strategies, partnering with community providers, financial budgeting, and best practices. The training should focus on the needs of first-year grantees and CPD should take steps to encourage participation.   | 12/12/2023                   |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 2023-LA-0002-001-A        | 10/19/2022  | HUD Could Improve Its Tracking and Monitoring of Continuum of Care Grantee Spending Levels  | In Process | Implement written procedures to ensure consistency among field offices in reviewing spending issues, potentially preventing up to an estimated \$47 million in annual CoC recaptures.   | 12/12/2023                   |
| 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 | In Process | 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.  | 4/15/2024                    |
| 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 programs and maintain required documentation. | 3/31/2024                    |
| 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.  | 3/31/2024                    |
| 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.   | 3/31/2026                    |
| 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.   | 3/31/2025                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 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-B        | 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 PBRA program.   | 6/1/2024                     |
| 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-AT-1002-001-A        | 9/16/2022   | The State of North Carolina Generally Had Capacity and Mostly Followed Disbursement Requirements, but Its Procurement Process Needs Improvement                | In Process | Provide adequate documentation to support that the \$2,588,362 in CDBG-DR funds for three unsupported project and program management services expenditures cited in this report was spent for supported, necessary, and reasonable costs. Any amount for which adequate support cannot be provided should be repaid from non-Federal funds.   | 5/15/2023                    |
| 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                   |
| 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                   |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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                   |
| 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                   |
| 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-0005-003-D        | 6/27/2022   | HUD Did Not Comply With the Payment Integrity Information Act of 2019   | In Process | Work with the Deputy Chief Financial Officer to develop and design a process to ensure that each attribute evaluated during the PIIA risk assessment is evaluated at all levels of the full payment cycle.   | 4/24/2024                    |
| 2022-FO-0005-003-C        | 6/27/2022   | HUD Did Not Comply With the Payment Integrity Information Act of 2019   | In Process | Work with the Office of Community Planning and Development's Chief Risk Officer and grantees to better identify the risks of improper and unknown payments throughout the payment cycle, to include the risks associated with grantees and subgrantees, and consider these risks when performing the CDBG and Homeless Assistance Grant risk assessments.  | 11/17/2023                   |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 2022-FO-0005-001-A        | 6/27/2022   | HUD Did Not Comply With the Payment Integrity Information Act of 2019   | In Process | In collaboration with all involved program offices, develop and implement a sampling methodology that allows for a sample size that reasonably allows for the testing of the complete payment cycle within the PIIA reporting timeframe.  | 9/30/2023                    |
| 2022-NY-1002-002-C        | 3/30/2022   | The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs | In Process | Review any ongoing time-and-materials contracts and if requirements were not followed, remedy the noncompliance or reprocure the contracts to ensure compliance with HUD requirements.  | 10/31/2023                   |
| 2022-NY-1002-002-B        | 3/30/2022   | The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs | In Process | Support that \$1,236,210 in funds not yet spent on the contracts reviewed, along with any new procurements, would be reasonable or reallocate the funds to ensure that they will be put to their intended use   | 10/31/2023                   |
| 2022-NY-1002-002-A        | 3/30/2022   | The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs | In Process | Support that \$2,870,374 paid for goods and services was reasonable in accordance with applicable requirements or repay its Public Housing Operating Fund or Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable.   | 10/31/2023                   |
| 2022-NY-1002-001-J        | 3/30/2022   | The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs | In Process | Consider and take additional action if the Authority does not complete recommendations 1A and 1B before submitting its next annual plan, including withholding further awards for its program, conditioning future grant funds, and other remedies that may be legally available until the Authority completes recommendations 1A and 1B.   | 7/27/2023                    |
| 2022-NY-1002-001-I        | 3/30/2022   | The Housing Authority of Plainfield, NJ, Did Not Always Comply With Requirements When Administering Its Public Housing Programs | In Process | Place the Authority onto a zero threshold review process, requiring that all draws for funds go through field office review until the Authority completes all actions needed to close recommendations 1A through 1H.  | 7/31/2023                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 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-AT-1001-001-E        | 3/30/2022   | The State of Florida Administered Its Housing Repair and Replacement Program Effectively but Not Always in a Cost-Efficient and Prudent Manner for the Projects and Activity Delivery Costs Reviewed | In Process | Train staff to ensure that expenditures, including payments made to contractors, are classified to the proper project activity in the DRGR system and provide support for training conducted.   | 9/1/2023                     |
| 2022-AT-1001-001-B        | 3/30/2022   | The State of Florida Administered Its Housing Repair and Replacement Program Effectively but Not Always in a Cost-Efficient and Prudent Manner for the Projects and Activity Delivery Costs Reviewed | In Process | Perform a review of the remaining 453 contracts and any additional contracts issued under the old invitations to bid to ensure that overhead and profit amounts charged by contractors were reasonable. The State should either provide justification or support for the reimbursements to its housing program from non-Federal funds for the unsupported amounts.  | 9/14/2023                    |
| 2022-AT-1001-001-A        | 3/30/2022   | The State of Florida Administered Its Housing Repair and Replacement Program Effectively but Not Always in a Cost-Efficient and Prudent Manner for the Projects and Activity Delivery Costs Reviewed | In Process | Provide support for the reimbursement to its housing program of \$107,036 from non-Federal funds if justification cannot be provided to support that the overhead and profit amounts paid to the contractors were reasonable.   | 9/1/2023                     |
| 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.   | 1/31/2024                    |
| 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. | 1/31/2024                    |
| 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.  | 1/31/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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-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 procedures and controls to clearly define and update point-of-contact staff for subgrantees.   | 4/27/2023                    |
| 2022-LA-1001-001-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 | Develop and implement strategies to address capacity and organizational problems or obtain technical assistance to address these issues.   | 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. | 10/1/2023                    |
| 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.   | 10/1/2023                    |

| Report and Recommendation | Report Date | Report Title  | Status                       | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------------------------|---|------------------------------|
| 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.   | 10/1/2023                    |
| 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.   | 8/23/2023                    |
| 2022-NY-1001-001-B        | 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                   | Determine whether it would be beneficial for HUD to conduct a Part 50 environmental review of the development or if the Authority should conduct a Part 58 environmental review, and implement the decision to ensure that the environmental review is conducted as soon as possible as required under the action plan.   | 10/31/2023                   |
| 2022-LA-0001-001-E        | 1/7/2022    | HUD Did Not Have Adequate Controls in Place to Track, Monitor, and Issue FHA Refunds Owed to Homeowners   | Pending Legislative Proposal | Obtain the required approvals under the Paperwork Reduction Act for the insert document mailed with the refund application and the Tracer Found Case form.  | 7/11/2024                    |
| 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.   | 7/11/2024                    |
| 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.  | 7/11/2024                    |
| 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.  | 10/2/2023                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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.  | 3/31/2024                    |
| 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:<br>a. Issuing a management decision letter as prescribed in 2 CFR §200.521;<br>b. Monitoring recipients to ensure they are taking appropriate and timely corrective action;<br>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<br>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. | 3/13/2024                    |
| 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-D        | 10/12/2021  | Fraud Risk Inventory for the CDBG and ESG CARES Act Funds   | In Process | Implement efforts to increase the awareness of fraud at all levels (headquarters, field offices, grantees, subrecipients, etc.), including but not limited to regularly publishing articles on known fraud schemes and identified instances of fraud in periodic newsletters or on CPD's intranet website, providing recurring fraud risk trainings to HUD employees and grantees and working with OIG to develop materials to support fraud awareness.  | 1/31/2024                    |
| 2022-FO-0801-001-C        | 10/12/2021  | Fraud Risk Inventory for the CDBG and ESG CARES Act Funds   | In Process | Consider OIG's fraud risk inventory to improve CPD's own fraud risk assessments and develop a program-specific fraud risk map and compendium.  | 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                     |

| Report and Recommendation | Report Date | Report Title  | Status                       | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------------------------|---|------------------------------|
| 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> | 7/11/2024                    |
| 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 | In Process                   | Develop an automated real-time system for HUD and PBCA staff to use to receive, track, and resolve health and safety issues.  | 10/1/2024                    |
| 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 | In Process                   | Develop agencywide policies and procedures for the intake, monitoring, and tracking of health and safety complaints.  | 12/31/2022                   |
| 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 | In Process                   | Develop a comprehensive process to ensure that complaints received by HUD's Multifamily Housing Clearinghouse are resolved in a timely manner.  | 12/31/2022                   |
| 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                   |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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                    |
| 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                    |
| 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                    |
| 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 subrecipient agreement. | 9/14/2022                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status                       | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------------------------|---|------------------------------|
| 2021-PH-0002-001-A        | 3/29/2021   | HUD Improperly Accounted for and Managed Reimbursements It Received Through Rent Credits From the General Services Administration          | Pending Legislative Proposal | We recommend that HUD's Chief Financial Officer investigate the facts surrounding the potential Antideficiency Act violation involving the \$7,787,675 in rent credits and make a formal determination. If it is determined that a violation occurred, the Chief Financial Officer should develop corrective action plans or internal process improvements as necessary, take disciplinary actions as appropriate, and report the identified violations to the oversight authorities including the HUD Secretary, the President, OMB, Congress and the Comptroller General. | 11/26/2023                   |
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 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, 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                    |
| 2020-LA-1005-001-C        | 9/3/2020    | Mid America Mortgage, dba 1st Tribal Lending, Pinole, CA, Did Not Always Follow HUD's Section 184 Program Requirements                             | In Process | Require the lender to fully implement its quality control plan with respect to reverifications and provide HUD with periodic reports for 12 months to ensure that it conducts its quality control reviews in accordance with the requirements.  | 1/31/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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. | 4/15/2022                    |
| 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.  | 6/30/2024                    |
| 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 24413 developments' exemption status is properly supported.  | 6/30/2024                    |
| 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.   | 6/30/2024                    |
| 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.   | 4/1/2023                     |
| 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             | 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 reimburse the CDBG-DR program \$55,010 from non-Federal funds.   | 4/1/2023                     |
| 2020-AT-1002-001-J        | 3/16/2020   | The Puerto Rico Department of Housing, San Juan, PR, Should Strengthen Its Capacity To Administer Its Disaster Grants             | In Process | Establish procurement policies and procedures for the 2008 CDBG-DR grant to ensure compliance with 2 CFR 200.318-326, including but not limited to procedures to ensure full and open competition, supporting independent cost estimates, properly documenting the procurement history, and including required clauses in contracts, among other issues.   | 4/1/2023                     |
| 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-FO-0003-001-O        | 2/7/2020    | Additional Details To Supplement Our Fiscal Year 2019 U.S. Department of Housing and Urban Development Financial Statements Audit | In Process | Collaborate with OCFO to review methodologies used to produce grant accrual estimates, to include testing and verification of the resulting accrual estimates.   | 4/15/2022                    |

| Report and Recommendation | Report Date | Report Title   | Status                       | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------------------------|---|------------------------------|
| 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.  | 5/31/2022                    |
| 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.   | 5/23/2024                    |
| 2019-CH-1003-001-L        | 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                   | Determine whether the households residing in the project's assisted units received housing in accordance with the program's requirements and if not, consider a referral to HUD's Office of Fair Housing and Equal Opportunity.   | 5/31/2023                    |
| 2019-CH-1003-001-K        | 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                   | Develop and implement adequate procedures and controls to ensure that the project complies with HUD's requirements and its own policies regarding the management of its waiting lists.  | 5/31/2023                    |
| 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                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|--|------------------------------|
| 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.  | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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. | 6/7/2024                     |
| 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  | Pending Under Judicial Review | 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.   | 6/7/2024                     |
| 2019-LA-0801-001-A        | 7/15/2019   | HUD Completed the Agreed-Upon Corrective Actions for One of the Two Recommendations Reviewed From Prior OIG Audit Report 2015-LA-0001 on FHA-HAMP Partial Claims | In Process                    | Provide support of eligibility or require lender repayment of \$5,115,079 for the 822 identified claims with a reported partial claim or loan modification within the prior 24 months.   | 2/29/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 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.   | 7/31/2022                    |
| 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. |                              |
| 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.   |                              |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 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                    |
| 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                    |
| 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                    |
| 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.  | 3/30/2024                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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                    |
| 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  | 4/1/2024                     |
| 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.   | 4/1/2024                     |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 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-H        | 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 showing that the acquisition component of its program has ended or improve its controls over the program to ensure that properties purchased are eligible. This recommendation includes but is not limited to updating its policies and procedures and implementing verification processes to ensure that it verifies information provided by applicants and other entities.   | 3/30/2024                    |
| 2019-NY-1001-001-G        | 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 conduct a review of the universe of properties purchased through the acquisition component of its program to ensure that properties were eligible and reimburse from non-Federal funds the Disaster Recovery funds used in connection with any additional properties found to be ineligible. For example, the State's review could include verification that (1) its files contained the required substantial damage letters, (2) the letters provided by applicants reflected the most recent substantial damage determination made by local officials, (3) substantial damage determinations were adequately supported, (4) properties met flood hazard requirements, and (5) properties were not FEMA-noncompliant. | 3/30/2024                    |
| 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                    |
| 2019-NY-1001-001-E        | 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 five properties for which the homeowners failed to maintain flood insurance were eligible for assistance and documentation to show that the properties were substantially damaged or reimburse from non-Federal funds the \$1,336,883 paid to purchase the properties, including incentives for one property. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the properties.   |                              |
| 2019-NY-1001-001-D        | 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 \$183,500 in incentives paid to a homeowner that failed to maintain flood insurance.  | 3/30/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|--|------------------------------|
| 2019-NY-1001-001-C        | 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 support the hardship letter provided for a property located outside the 500-year floodplain and documentation to show that the property was substantially damaged or reimburse from non-Federal funds the \$435,069 in settlement costs paid to purchase the property. Further, the State should identify and reimburse from non-Federal funds any additional Disaster Recovery funds used to acquire and dispose of the property. |                              |
| 2019-NY-1001-001-B        | 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 \$783,571 paid to purchase two properties that did not comply with flood hazard requirements and for which the State did not have sufficient documentation to show that the properties were 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.                                       |                              |
| 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-G        | 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 | Train its program staff on calculating housing assistance payments for the HOME and CoC programs to ensure that payments are appropriately calculated.   | 6/30/2023                    |
| 2019-AT-1002-001-F        | 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 | Enforce its policy or implement an alternate method for the CoC program to ensure that annual recertifications are completed in a timely manner and that housing assistance is not issued before the recertification is completed to ensure that \$385,660 in program funds is appropriately used for future payments.   | 6/30/2023                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status                    | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|---------------------------|---|------------------------------|
| 2019-AT-1002-001-C        | 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 its CoC program \$112,827 (\$109,259 + \$3,568) from non-Federal funds for the overpayment of housing assistance due to inappropriate recertifications and 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                    |
| 2019-AT-1002-001-A        | 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 its HOME program \$10,389 (\$8,797 + \$1,592) from non-Federal funds for the overpayment of housing assistance due to inappropriate recertifications and calculations of housing assistance.  | 6/30/2023                    |
| 2019-FO-0003-005-G        | 11/15/2018  | Additional Details To Supplement Our Fiscal Years 2018 and 2017 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit | In Process                | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$51,396,319 in 735 administrative obligations and \$5,350,112 in 68 program obligations marked for deobligation as of September 30, 2018.   | 11/30/2019                   |
| 2019-FO-0003-005-F        | 11/15/2018  | Additional Details To Supplement Our Fiscal Years 2018 and 2017 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit | In Process                | Review the 473 identified inactive retained obligations with remaining balances totaling \$43,005,703 and close out and deobligate amounts tied to obligations that are no longer needed.   | 1/31/2020                    |
| 2019-FO-0003-005-E        | 11/15/2018  | Additional Details To Supplement Our Fiscal Years 2018 and 2017 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit | In Process                | Deobligate all obligations marked for deobligation during the departmentwide OOR, including as much as \$7,517,486 in 187 program obligations and \$62,183 in 9 administrative obligations marked for deobligation as of September 30, 2018.  | 1/31/2020                    |
| 2019-FO-0002-002-I        | 11/14/2018  | Audit of the Federal Housing Administration's Financial Statements for Fiscal Years 2018 and 2017 (Restated)  | In Process                | Ensure that \$399.1 million identified as invalid obligations in fiscal year 2018 is deobligated as appropriate.  | 10/31/2019                   |
| 2018-NY-1008-001-D        | 9/28/2018   | The Newark Housing Authority, Newark, NJ Did Not Ensure That Units Met Housing Quality Standards and That It Accurately Calculated Abatements         | Under Repayment Agreement | We recommend that the Director of HUD's Newark Office of Public and Indian Housing require the Authority to reimburse its program \$4,459 from non-Federal funds for housing assistance payments that should have been abated for units that did not meet housing quality standards.  | 1/31/2024                    |
| 2018-NY-1008-001-B        | 9/28/2018   | The Newark Housing Authority, Newark, NJ Did Not Ensure That Units Met Housing Quality Standards and That It Accurately Calculated Abatements         | Under Repayment Agreement | We recommend that the Director of HUD's Newark Office of Public and Indian Housing require the Authority to reimburse its program \$111,651 from non-Federal funds (\$110,943 for housing assistance payments and \$708 in associated inspection service fees) for the 23 units that materially failed to meet HUD's housing quality standards. | 1/31/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status                       | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------------------------|--|------------------------------|
| 2018-FW-1007-001-C        | 9/28/2018   | The State of Louisiana, Baton Rouge, LA, Did Not Always Maintain Adequate Documentation or Comply With Website Reporting Requirements | In Process                   | We recommend that the Deputy Assistant Secretary for Grant Programs require the State to implement additional controls and revise policies and procedures to ensure that adequate documentation is maintained in its files to support (1) recapture decisions, (2) eligibility related to ownership or occupancy, (3) ineligible decisions, (4) elevation considerations, and (5) mitigation of duplication of benefits issues related to override procedures and incorrect data provided by other agencies.   | 4/15/2022                    |
| 2018-NY-1007-001-G        | 9/27/2018   | The City of New York, NY Did Not Always Use Disaster Recovery Funds Under Its Program for Eligible and Supported Costs                | In Process                   | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that payments made under the Rockaway Boardwalk construction management services contract complied with Davis-Bacon and Related Acts requirements and that restitution is made to affected workers for any underpayments identified.   | 4/15/2022                    |
| 2018-NY-1007-001-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.   | 4/15/2022                    |
| 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.   | 4/15/2022                    |
| 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.   | 4/15/2022                    |
| 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.   | 4/15/2022                    |
| 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. | 5/24/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|--|------------------------------|
| 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 | In Process | 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.   | 10/15/2021                   |
| 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 | In Process | 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.  | 10/15/2021                   |
| 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                   |
| 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                   |
| 2018-NY-1005-001-A        | 9/26/2018   | The Red Bank Housing Authority, Red Bank, NJ Did Not Always Administer Its Operating and Capital Funds In Accordance With Requirements                 | In Process | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to provide documentation to show that the \$252,000 paid to the Long Branch Housing Authority was for eligible, reasonable, necessary, and allocable costs or reimburse its Operating and Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable.   | 11/30/2022                   |
| 2018-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                   |
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status                       | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------------------------|---|------------------------------|
| 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.  | 10/30/2058                   |
| 2018-BO-0001-001-G        | 9/17/2018   | HUD's Office of Residential Care Facilities Did Not Always Have and Use Financial Information to Adequately Assess and Monitor Nursing Homes | In Process                   | Require Jamaica Hospital Nursing Home to provide support for \$44,483,000 in accounts payable. Any amount that the owner cannot support as reasonable in price and necessary to the nursing home should be removed from the accounts payable  | 12/31/2023                   |
| 2018-BO-0001-001-F        | 9/17/2018   | HUD's Office of Residential Care Facilities Did Not Always Have and Use Financial Information to Adequately Assess and Monitor Nursing Homes | In Process                   | Require Jamaica Hospital Nursing Home to provide support for \$8,974,000 paid to its related company. Any amount that the owner cannot support as reasonable in price and necessary to the nursing home should be repaid to the nursing home.   | 12/31/2023                   |
| 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.   | 4/15/2024                    |
| 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. OIG should repay the U.S. Department of the Treasury for any expenditures that cannot be supported.  | 4/15/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status  | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|---|--|------------------------------|
| 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. | 4/15/2025                    |
| 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.   | 4/15/2025                    |
| 2018-FW-1802-001-A        | 8/21/2018   | Final Civil Action: The Former Executive Director of the Housing Authority of the City of Beeville, TX, Et Al, Settled False Claims Allegations in the Housing Choice Voucher Program | Under Repayment Agreement                                   | We recommend that HUD's Office of General Counsel, Office of Program Enforcement, acknowledge that the \$40,000 in the settlement agreement represents an amount due HUD.  | 12/31/2022                   |
| 2018-FW-0002-001-A        | 7/23/2018   | HUD's Office of Block Grant Assistance Had Not Codified the Community Development Block Grant Disaster Recovery Program   | In Process  | We recommend that the Acting Director of OBGA work with HUD's Office of General Counsel to create a codified Disaster Recovery program.  | 9/30/2019                    |
| 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   | In Process  | 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).  | 11/19/2023                   |
| 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.  | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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.   | 6/7/2024                     |

| Report and Recommendation | Report Date | Report Title  | Status  | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|---|--|------------------------------|
| 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.  | 6/7/2024                     |
| 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  | Pending Legislative Proposal                                | Revise the single-family handbook to comply with regulations that prevent loans to borrowers with delinquent child support subject to Federal offset.  | 4/15/2024                    |
| 2018-KC-0001-001-A        | 3/26/2018   | FHA Insured \$1.9 Billion in Loans to Borrowers Barred by Federal Requirements  | Pending Legislative Proposal                                | 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.  | 5/22/2024                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status                    | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|---------------------------|--|------------------------------|
| 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-1002-002-A        | 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                | Support sampled retroactive payroll costs totaling \$12,109, which correspond to the actual time attributed to grants CA0689L9D011502, CA0880L9D011501, CA0881L9D011501, and CA0945L9D011506, or reimburse 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-LA-1002-001-A        | 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                | Support the unsupported amount of match for its subgrantee or repay HUD \$54,473 from non-Federal funds (appendix D).  | 4/15/2022                    |
| 2018-NY-1003-001-I        | 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 | Under Repayment Agreement | We recommend that the Director of HUD's Newark Office of Public Housing require the Authority to reimburse its Operating Fund from non-Federal funds for the \$75,722 settlement payment made to the State of New Jersey.  | 4/30/2030                    |
| 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                    |
| 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                   |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|--|------------------------------|
| 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. | 4/1/2024                     |
| 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.   | 4/1/2024                     |
| 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.  | 4/1/2024                     |
| 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.      | 4/1/2024                     |
| 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.   | 4/1/2024                     |
| 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     | In Process                    | Return to the Puerto Rico Department of Housing \$1,057,467, plus any interest earned, for the duplicate special escrow fund payments it received.   | 4/15/2022                    |
| 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.   | 3/31/2024                    |
| 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.  | 4/15/2022                    |
| 2018-FO-0004-008-S        | 11/15/2017  | Additional Details To Supplement Our Fiscal Years 2017 and 2016 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit | In Process                    | Deobligate all obligations marked for deobligation during Ginnie Mae's open obligation review, including as much as \$34,814,053 in eight contract obligations marked for deobligation.  | 6/30/2018                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 2018-FO-0004-008-E        | 11/15/2017  | Additional Details To Supplement Our Fiscal Years 2017 and 2016 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit | In Process | Close out and deobligate the remaining balances on 2,741 expired homeless assistance contracts of \$159,437,069.   | 11/10/2018                   |
| 2018-FO-0004-008-D        | 11/15/2017  | Additional Details To Supplement Our Fiscal Years 2017 and 2016 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit | In Process | Review the 1,110 identified inactive retained obligations with remaining balances totaling \$229,327,332 and close out and deobligate amounts tied to obligations that are no longer valid or needed.  | 3/12/2019                    |
| 2018-FO-0003-002-A        | 11/15/2017  | Audit of the Federal Housing Administration's Financial Statements for Fiscal Years 2017 and 2016 (Restated)  | In Process | Ensure that the \$270.7 million identified as invalid obligations in fiscal year 2017 is deobligated as appropriate.   | 8/31/2018                    |
| 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                    |
| 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                    |
| 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.   | 4/15/2022                    |

| Report and Recommendation | Report Date | Report Title  | Status                      | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|-----------------------------|---|------------------------------|
| 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                    |
| 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. |                              |
| 2017-NY-1013-001-G        | 9/28/2017   | The New Brunswick Housing Authority, NJ, Did Not Always Administer Its Operating and Capital Funds In Accordance With HUD Requirements      | Under Repayment Agreement   | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to reimburse its project from non-Federal funds for \$87,116 in excessive management fees charged for units undergoing demolition.   | 1/28/2029                    |
| 2017-NY-1013-001-E        | 9/28/2017   | The New Brunswick Housing Authority, NJ, Did Not Always Administer Its Operating and Capital Funds In Accordance With HUD Requirements      | Under Repayment Agreement   | We recommend that the Director of HUD's Newark Office of Public Housing to require the Authority to reimburse HUD \$139,423 in replacement housing factor funds not disbursed by the expenditure deadline from its replacement housing factor funds or reduce its future capital funds.   | 1/28/2049                    |
| 2017-KC-1003-002-C        | 9/26/2017   | Majestic Management, LLC, St. Louis, MO, a Management Agent for the East St. Louis Housing Authority, Mismanaged Its Public Housing Program | Pending Under Investigation | Require the Authority to review all other payments to the sampled vendors to confirm that the costs were reasonable and the goods and services were procured from eligible vendors or repay the projects from non-Federal funds.  | 1/15/2024                    |
| 2017-KC-1003-002-B        | 9/26/2017   | Majestic Management, LLC, St. Louis, MO, a Management Agent for the East St. Louis Housing Authority, Mismanaged Its Public Housing Program | In Process                  | Require the Authority and Majestic Management to support that the \$487,422 spent on goods and services for the projects was a reasonable cost and the goods and services were procured from eligible vendors or repay the projects from non-Federal funds.   | 12/30/2024                   |
| 2017-KC-1003-001-D        | 9/26/2017   | Majestic Management, LLC, St. Louis, MO, a Management Agent for the East St. Louis Housing Authority, Mismanaged Its Public Housing Program | In Process                  | Require the Authority and Majestic Management to reimburse from non-Federal funds the \$109,665 in ineligible expenses that Majestic Management charged to the projects.  | 9/27/2024                    |
| 2017-KC-1003-001-C        | 9/26/2017   | Majestic Management, LLC, St. Louis, MO, a Management Agent for the East St. Louis Housing Authority, Mismanaged Its Public Housing Program | In Process                  | Require the Authority and Majestic Management to support \$568,023 spent on payroll allocated to the projects or repay the projects from non-Federal funds.   | 9/27/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|---|------------------------------|
| 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                       | In Process                | 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-NY-1012-001-B        | 9/21/2017   | The City of New York, NY, Could Improve Its Invoice Review Process Before Disbursing Disaster Funds Under Its Public Housing Rehabilitation and Resilience Program | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that it has strengthened its invoice review process to ensure that costs are eligible and supported before disbursing disaster funds to its subrecipient under the program.   | 5/28/2018                    |
| 2017-NY-1012-001-A        | 9/21/2017   | The City of New York, NY, Could Improve Its Invoice Review Process Before Disbursing Disaster Funds Under Its Public Housing Rehabilitation and Resilience Program | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs require the City to provide documentation showing that it obtained adequate support for contractor invoices related to disaster funds it disbursed to its subrecipient under the program.   | 5/28/2018                    |
| 2017-LA-0005-001-A        | 9/21/2017   | HUD Did Not Always Follow Applicable Requirements When Forgiving Debts and Terminating Debt Collections  | In Process                | Take appropriate steps to establish eligibility for collection termination or compromise for 10 debts totaling \$1,210,278,5 including three debts that were closed without required DOJ approval. For debts that have a remaining appropriate means of collection, such as demand letters, administrative offset, or referral to Treasury, HUD should reinstate the debt and resume collections. | 11/3/2023                    |
| 2017-NY-1010-001-C        | 9/15/2017   | The State of New York Did Not Show That Disaster Recovery Funds Under Its Non-Federal Share Match Program Were Used for Eligible and Supported Costs               | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to provide training to its staff on applicable HUD and Federal requirements for eligibility, documentation of costs, and duplication of benefits reviews.  | 4/15/2022                    |
| 2017-NY-1010-001-B        | 9/15/2017   | The State of New York Did Not Show That Disaster Recovery Funds Under Its Non-Federal Share Match Program Were Used for Eligible and Supported Costs               | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to Implement procedures to ensure that remaining program costs reimbursed with disaster recovery funds are adequately reviewed for eligibility and support, thereby putting up to \$8,932,630 to better use.   | 4/15/2022                    |
| 2017-NY-1010-001-A        | 9/15/2017   | The State of New York Did Not Show That Disaster Recovery Funds Under Its Non-Federal Share Match Program Were Used for Eligible and Supported Costs               | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct the State to provide documentation to show that the \$18,782,054 used for four activities was for eligible and supported costs and did not duplicate other benefits or repay from non-Federal funds any amount that it cannot support.   | 4/15/2022                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status                       | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------------------------|--|------------------------------|
| 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-CF-0801-001-B        | 8/21/2017   | HUD Needs To Clarify Whether Illegal-Undocumented Aliens Are Eligible for Assistance Under the Housing Opportunities for Persons With AIDS Program                            | In Process                   | Consult with the Office of the Attorney General to establish whether HOPWA and other homeless assistance programs are a Federal public benefit that meets the definition of "providing assistance for the protection of life or safety" and are, therefore, exempt from PRWORA noncitizen eligibility restrictions.  | 12/22/2023                   |
| 2017-CF-0801-001-A        | 8/21/2017   | HUD Needs To Clarify Whether Illegal-Undocumented Aliens Are Eligible for Assistance Under the Housing Opportunities for Persons With AIDS Program                            | In Process                   | Clarify whether assistance provided under its community development programs, such as HOPWA, are considered "Federal public benefits" and are, therefore, subject to PRWORA's noncitizen eligibility restrictions.   | 12/22/2023                   |
| 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.  | 4/15/2024                    |
| 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-PH-1802-001-A        | 6/28/2017   | Final Civil Action Borrower Settled Allegations of Making False Statements to HUD for a Home Purchase Under the Federal Housing Administration Mortgage Insurance Program     | In Process                   | Acknowledge that the attached settlement agreement for \$10,000 represents an amount due HUD.  | 10/15/2021                   |
| 2017-LA-1005-001-I        | 6/16/2017   | The City of Huntington Park, CA, Did Not Administer Its Community Development Block Grant Program in Accordance With Requirements   | In Process                   | Obtain training or technical assistance on CDBG program requirements.  | 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                    |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|--|------------------------------|
| 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-NY-0001-001-A        | 5/18/2017   | HUD PIH's Required Conversion Program Was Not Adequately Implemented   | In Process                | <p>We recommend that HUD's Deputy Assistant Secretary for Public Housing Investments direct staff to determine whether the nine PHAs that were classified as troubled or physically substandard have public housing developments that are subject to the required conversion requirements to support whether potentially distressed projects should be converted to tenant-based rental assistance. If conversion is required, ensure that it is accomplished timely, thereby ensuring that up to \$75,540,916 is used effectively for other projects that are cost effective and have long term viability and ensuring that residents receive other rental assistance.</p> <p>Footnote: The \$75 million cited as funds to be put to better use is based on an analysis of available data. We recognize that the 131 PHAs cited in this report, including the 9 PHAs that comprise the \$75 million figure, may not have projects with at least 250 units on one or more contiguous sites that have vacancy rates of 12 percent or more. However, the data did not allow us to calculate vacancy rates for each group of contiguous units, and HUD could not provide a reasonable, supported method to identify projects subject to required conversion. To address this recommendation, HUD will need to determine whether these PHAs have projects that are subject to required conversion.</p> | 12/31/2023                   |

| Report and Recommendation | Report Date | Report Title  | Status                    | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|---------------------------|--|------------------------------|
| 2017-AT-1004-001-D        | 5/8/2017    | Neighborhood Housing Services of South Florida, Miami, FL Did Not Ensure That NSP2 Funds Were Used for Eligible Purposes and Sufficiently Supported | In Process                | Review all administration drawdown vouchers and provide documentation to support that the drawdowns for estimated payroll costs are reconciled with the actual payroll costs for the pay periods. Any calculated overpayment by NSP should be returned to the program to meet program purposes.  | 6/1/2030                     |
| 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 | In Process                | 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.  | 7/19/2018                    |
| 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 | In Process                | 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.   | 7/19/2018                    |
| 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                    | Under Repayment Agreement | 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.<br>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. | 6/1/2053                     |
| 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                    | Under Repayment Agreement | 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.  | 6/1/2033                     |
| 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                    | Under Repayment Agreement | 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.  | 6/1/2028                     |
| 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                    | Under Repayment Agreement | 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.   | 6/1/2038                     |
| 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                    | Under Repayment Agreement | 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.   | 6/1/2028                     |

| Report and Recommendation | Report Date | Report Title   | Status                       | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|------------------------------|--|------------------------------|
| 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 | Under Repayment Agreement    | 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.   | 6/1/2038                     |
| 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 | Under Repayment Agreement    | 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.  | 6/1/2028                     |
| 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 | Under Repayment Agreement    | 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.   | 6/1/2028                     |
| 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 | Under Repayment Agreement    | 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.  | 6/1/2033                     |
| 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 | Under Repayment Agreement    | 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. | 6/1/2033                     |
| 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 | Under Repayment Agreement    | 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.                 | 6/1/2033                     |
| 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 | Under Repayment Agreement    | 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.                           | 6/1/2043                     |
| 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.  | 4/5/2024                     |

| Report and Recommendation | Report Date | Report Title   | Status                       | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------------------------|---|------------------------------|
| 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.   | 4/5/2024                     |
| 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.  | 4/5/2024                     |
| 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.   | 4/5/2024                     |
| 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.).   | 4/5/2024                     |
| 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.  | 4/5/2024                     |
| 2017-LA-0003-001-B        | 3/3/2017    | HUD Failed To Adequately Oversee FHA-Insured Loans With Borrower-Financed Downpayment Assistance | Pending Legislative Proposal | Develop and implement policies and procedures to strengthen HUD's comprehensive loan-level, postendorsement, and lender reviews by evaluating loans containing downpayment assistance (for example, interest rates, fees, borrower certifications, lender reviews, impact to borrower, related agreements, etc.). Policies and procedures should include evaluating the structure of downpayment assistance programs, including whether the programs' structure and funding mechanisms comply with all HUD requirements and guidelines. | 4/5/2024                     |
| 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.   | 4/5/2024                     |
| 2017-KC-1002-001-C        | 3/3/2017    | New Horizons, Kansas City, MO, Received Improper Section 8 Housing Assistance Payments           | Pending Under Investigation  | 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                     |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|--|------------------------------|
| 2017-KC-1002-001-B        | 3/3/2017    | New Horizons, Kansas City, MO, Received Improper Section 8 Housing Assistance Payments  | Pending Under Investigation   | 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.  | 3/1/2025                     |
| 2017-KC-1002-001-A        | 3/3/2017    | New Horizons, Kansas City, MO, Received Improper Section 8 Housing Assistance Payments  | Pending Under Investigation   | 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.   | 3/1/2025                     |
| 2017-AT-1003-002-B        | 3/2/2017    | The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds                   | Pending Under Judicial Review | Submit required certifications and supporting documentation showing that residents of escrow-funded activities met the established income limit requirements. Any amounts determined ineligible must be reimbursed to the escrow account from non-Federal funds.   | 12/30/2023                   |
| 2017-AT-1003-002-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 | Transfer all escrow funds to a financial institution that is supervised by the Federal Deposit Insurance Corporation or the National Credit Union Administration and ensure that all deposits are secured by the Federal Government. Any amount not recovered from the Development Bank must be reimbursed to the escrow account from non-Federal funds. | 12/30/2023                   |
| 2017-AT-1003-001-E        | 3/2/2017    | The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds                   | Pending Under Judicial Review | Develop and implement written policies detailing procedures and responsibilities related to program administration and monitoring of the escrow program.   | 12/30/2023                   |
| 2017-AT-1003-001-D        | 3/2/2017    | The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds                   | Pending Under Judicial Review | Submit supporting documentation showing the reasonableness and allowability of \$2,176,733 disbursed or reimburse its escrow account from non-Federal funds.   | 12/30/2023                   |
| 2017-AT-1003-001-C        | 3/2/2017    | The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds                   | Pending Under Judicial Review | Submit a plan showing how it will proceed regarding the Yabucoa, Juncos, and Barceloneta housing projects, including a schedule that HUD can track to ensure their completion.   | 12/30/2023                   |
| 2017-AT-1003-001-B        | 3/2/2017    | The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds                   | Pending Under Judicial Review | Submit supporting documentation so HUD can reevaluate the feasibility of the three activities and determine the eligibility of the \$2,432,271 in escrow funds already disbursed. If HUD determines that an activity has been canceled or is not feasible, the Department must reimburse the escrow account from non-Federal funds.                      | 12/30/2023                   |
| 2017-AT-1003-001-A        | 3/2/2017    | The Puerto Rico Department of Housing, San Juan, PR, Did Not Properly Administer Its Multifamily Special Escrow Funds                   | Pending Under Judicial Review | Submit a plan showing how it will use the \$7,984,429 in unspent escrow funds to meet program objectives and increase the supply of low- and moderate-income housing for the residents of Puerto Rico, including a schedule HUD can track to ensure the expenditure.   | 12/30/2023                   |
| 2017-KC-1801-001-A        | 2/23/2017   | Final Action Memorandum: Purchaser of HUD-Insured Single-Family Property Settled Allegations of Causing the Submission of a False Claim | In Process                    | Acknowledge that the settlement agreement for \$5,000 represents an amount due HUD.  | 10/15/2021                   |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status                      | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-----------------------------|--|------------------------------|
| 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. | 12/29/2017                   |
| 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.   | 12/29/2017                   |
| 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                      | Pending Under Investigation | Provide documentation to support that \$48,891 was spent for eligible purposes or reimburse the appropriate projects for the balance.  | 4/1/2024                     |
| 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                      | Pending Under Investigation | Reimburse the appropriate projects their portion of \$11,184 that it charged for ineligible items.   | 4/1/2024                     |
| 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                      | Pending Under Investigation | Require Majestic Management to provide support that \$462,281 paid for procurements was reasonable or reimburse the appropriate projects for the balance.  | 4/1/2024                     |
| 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                      | Pending Under Investigation | Require Majestic Management to reimburse the appropriate projects their portion of \$231,091 for work not completed or overbilled.   | 4/1/2024                     |
| 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                      | Pending Under Investigation | Verify all management fees charged to the projects from 2013 through 2015 were appropriate.  | 4/1/2024                     |
| 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                      | Pending Under Investigation | Provide documentation to support that it paid itself \$447,345 for eligible purposes or reimburse the appropriate projects for the balance.  | 4/1/2024                     |

| Report and Recommendation | Report Date | Report Title  | Status                      | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|-----------------------------|---|------------------------------|
| 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  | Pending Under Investigation | 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.   | 4/1/2024                     |
| 2017-FO-0003-002-A        | 11/15/2016  | Additional Details To Supplement Our Fiscal Years 2016 and 2015 (Restated) U.S. Department of Housing and Urban Development Financial Statement Audit   | In Process                  | Continue working with ARC and complete the reconciliation and cleanup efforts for balances related to HUD's loan guarantee programs.  | 4/1/2022                     |
| 2017-NY-1001-003-B        | 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 ensure that all financial reports are accurate and agree with supporting documentation in the Program files.  | 5/8/2018                     |
| 2017-NY-1001-003-A        | 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 complete the planned document and data cleanup process in CMS before file closeout to ensure that duplicative documents are archived, the most recent documents are identified and filed in the appropriate subfolders, and all files are auditable and comply with the requirements and the City's record-keeping procedures.  | 5/8/2018                     |
| 2017-NY-1001-002-E        | 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 reconcile the discrepancy in the lead test results. If it is determined that the home tested positive for a lead-based paint hazard, City officials should provide supporting documentation showing that the hazard has been removed and the home has achieved clearance, thus ensuring that \$29,019 in CDBG-DR assistance was disbursed for a lead-safe home. If the lead test results are not reconciled and the lead safety of the home is not documented, City officials should repay the \$29,019 from non-Federal funds. | 12/29/2017                   |
| 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.   | 12/29/2017                   |

| Report and Recommendation | Report Date | Report Title  | Status                       | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------------------------|--|------------------------------|
| 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.              | 12/29/2017                   |
| 2017-NY-1001-002-B        | 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 document the negative lead test results in CMS for one home and the removal of identified lead hazards and lead clearance reports for four homes, thus ensuring that \$182,660 in CDBG-DR assistance was disbursed for lead-safe homes. If the negative test results are not documented, City officials should repay the \$182,660 from non-Federal funds. | 12/29/2017                   |
| 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.  | 5/8/2018                     |
| 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.   | 5/8/2018                     |
| 2017-NY-1001-001-B        | 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 execute new grant agreements to show material changes in grant amounts resulting from duplication of benefits recalculations.  | 5/8/2018                     |
| 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.   | 5/23/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status  | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|---|--|------------------------------|
| 2016-PH-1009-001-F        | 9/30/2016   | The State of New Jersey Did Not Disburse Disaster Funds to Its Contractor in Accordance With HUD, Federal, and Other Applicable Requirements                                    | In Process  | Provide documentation showing that the amount it paid under the contract was reasonable and necessary or repay HUD from non-Federal funds any amount that it cannot support.   | 2/14/2024                    |
| 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                    |
| 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.   | 3/22/2024                    |
| 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.  | 4/1/2025                     |
| 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.   | 6/7/2024                     |
| 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.  | 6/7/2024                     |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|--|------------------------------|
| 2016-AT-1012-001-B        | 8/29/2016   | The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements  | Pending Under Judicial Review | Provide support that \$944,687 (Footnote 2: Emergency funds of more than \$1.1 million drawn between July 1, 2011, and December 31, 2015, were adjusted to consider \$158,800 questioned in recommendation 1C and \$38,164 questioned in recommendation 1D.) in Emergency funds drawn from HUD is reconciled with the accounting records and that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes or reimburse the Emergency programs from non-Federal funds. | 6/7/2024                     |
| 2016-AT-1012-001-A        | 8/29/2016   | The Municipality of Bayamon, PR, Did Not Always Ensure Compliance With HUD Program Requirements  | Pending Under Judicial Review | Complete the implementation of the new accounting system and ensure it tracks program funds to a level that supports compliance with HUD requirements.   | 6/7/2024                     |
| 2016-CH-1006-002-A        | 8/23/2016   | The Housing Authority of the City of Muncie, Muncie, IN, Did Not Always Comply With HUD's Requirements and Its Own Policies Regarding the Administration of Its Housing Choice Voucher Program | Under Repayment Agreement     | Take the appropriate actions to resolve the income discrepancies and pursue collection from the applicable households or reimburse its program \$75,619 (\$66,236 in housing assistance payments + \$9,383 in administrative fees) from non-Federal funds for the overpayment of housing assistance cited in this finding.   | 1/30/2048                    |
| 2016-CH-1006-001-F        | 8/23/2016   | The Housing Authority of the City of Muncie, Muncie, IN, Did Not Always Comply With HUD's Requirements and Its Own Policies Regarding the Administration of Its Housing Choice Voucher Program | Under Repayment Agreement     | Reimburse its program \$63,542 from non-Federal funds (\$51,536 in housing assistance overpayments + \$9,236 + \$2,770 in associated administrative fees) for the inappropriate payments.  | 1/30/2048                    |
| 2016-CH-1006-001-A        | 8/23/2016   | The Housing Authority of the City of Muncie, Muncie, IN, Did Not Always Comply With HUD's Requirements and Its Own Policies Regarding the Administration of Its Housing Choice Voucher Program | Under Repayment Agreement     | Support or reimburse its program \$496,585 from non-Federal funds (\$467,426 + \$444 in housing assistance payments + \$28,715 in administrative fees) for the missing eligibility documentation and unsupported housing assistance payments.  | 3/25/2050                    |
| 2016-PH-1005-001-B        | 8/17/2016   | The Richmond Redevelopment and Housing Authority, Richmond, VA, Did Not Always Charge Eligible and Reasonable Central Office Cost Center Fees  | Under Repayment Agreement     | Provide documentation to show that fees it charged for maintenance services totaling \$4,927,176 were reasonable or reimburse its public housing projects from non-Federal funds for any amount that it cannot support.  | 11/30/2075                   |
| 2016-AT-1008-001-C        | 7/19/2016   | The Sanford Housing Authority, Sanford, NC, Did Not Comply With Procurement and Financial Requirements   | Under Repayment Agreement     | Provide adequate support for disbursements or reimburse \$3,588 to the appropriate Operating Fund and Housing Choice Voucher programs from non-Federal funds.  | 2/15/2035                    |
| 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.  |                              |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 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.  | 4/15/2022                    |
| 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.   | 4/15/2022                    |
| 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.   | 4/15/2022                    |
| 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.                               | 4/15/2022                    |
| 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                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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                   |
| 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                    |
| 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. | 4/15/2022                    |
| 2016-NY-1007-001-A        | 3/30/2016   | The City of Jersey City, NJ's Community Development Block Grant Program Had Administrative and Financial Control Weaknesses                       | In Process | We recommend that the Director of HUD's Newark, NJ, Office of Community Planning and Development instruct City officials to reimburse the City's CDBG local bank account for the \$11,532,769 in uncollected program income generated from the disposition of real property previously assisted with CDBG funds, thus ensuring that these funds can be used for eligible activities.   | 4/15/2022                    |
| 2016-NY-1006-002-C        | 3/29/2016   | New York State Did Not Always Disburse Community Development Block Grant Disaster Recovery Funds in Accordance With Federal and State Regulations | In Process | We recommend that HUD's Deputy Assistant Secretary for Grant Programs instruct State officials to immediately recapture more than \$300,000 in CDBG-DR funds disbursed to 35 businesses that was subject to full or partial recapture, thus ensuring that these funds will be put to their intended use.   | 4/15/2022                    |
| 2016-NY-1006-001-B        | 3/29/2016   | New York State Did Not Always Disburse Community Development Block Grant Disaster Recovery Funds in Accordance With Federal and State Regulations | In Process | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation to justify \$152,703 in CDBG-DR funds disbursed to six businesses. If any amount cannot be adequately supported, it should be reimbursed from non-Federal funds to the State's line of credit.  | 4/15/2022                    |
| 2016-NY-1006-001-A        | 3/29/2016   | New York State Did Not Always Disburse Community Development Block Grant Disaster Recovery Funds in Accordance With Federal and State Regulations | In Process | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to reimburse the line of credit for \$272,459 in CDBG-DR funds disbursed to four businesses for ineligible costs from non-Federal funds.  | 4/15/2022                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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                    |
| 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                    |
| 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                    |
| 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                    |
| 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                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|--|------------------------------|
| 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                    |
| 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                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|--|------------------------------|
| 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-H        | 12/17/2015  | The Municipality of Toa Alta, PR, Did Not Properly Administer Its Section 108 Loan Guarantee Program                    | Pending Under Judicial Review | Provide training, technical assistance, and increase monitoring of the Municipality's performance in the administration of its Section 108 loan program.   | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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.  | 6/7/2024                     |
| 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.   | 6/7/2024                     |
| 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. | 6/7/2024                     |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|---|------------------------------|
| 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.   | 6/30/2024                    |
| 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-CH-1008-002-A        | 9/25/2015   | The Housing Authority of the City of South Bend, IN, Did Not Always Comply with HUD Requirements and Its Own Policies Regarding the Administration of Its Section 8 Housing Choice Voucher Program | Under Repayment Agreement | Reimburse HUD \$24,088 from non-Federal funds for the Family Self-Sufficiency grant funds inappropriately received.   | 11/1/2027                    |
| 2015-NY-1011-003-A        | 9/17/2015   | Program Control Weaknesses Lessened Assurance That New York Rising Housing Recovery Program Funds Were Always Disbursed for Eligible Costs   | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide documentation showing that the \$127.2 million budgeted for inspection-related construction management and environmental review services is fair and reasonable in accordance with a cost or price analysis as required by regulations at 24 CFR 85.36. | 4/15/2022                    |
| 2015-NY-1011-001-H        | 9/17/2015   | Program Control Weaknesses Lessened Assurance That New York Rising Housing Recovery Program Funds Were Always Disbursed for Eligible Costs   | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to document the amount paid for the flawed studies used to support the \$160-per-square-foot cost figure and take action to recoup the amount paid, thus ensuring that this amount will be available for other eligible costs.                                     | 4/15/2022                    |
| 2015-NY-1011-001-G        | 9/17/2015   | Program Control Weaknesses Lessened Assurance That New York Rising Housing Recovery Program Funds Were Always Disbursed for Eligible Costs   | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation for the reasonableness of the cost figure used for reconstruction costs, thus ensuring that the undisbursed award balance of \$31,831,316 is put to its intended use.  | 4/15/2022                    |
| 2015-NY-1011-001-F        | 9/17/2015   | Program Control Weaknesses Lessened Assurance That New York Rising Housing Recovery Program Funds Were Always Disbursed for Eligible Costs   | In Process                | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation for the reasonableness of the cost figure used to disburse \$55,672,982 for reconstruction costs. Any amount not adequately supported should be repaid to the State's line of credit.  | 4/15/2022                    |

| Report and Recommendation | Report Date | Report Title  | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|------------|---|------------------------------|
| 2015-NY-1011-001-D        | 9/17/2015   | Program Control Weaknesses Lessened Assurance That New York Rising Housing Recovery Program Funds Were Always Disbursed for Eligible Costs        | In Process | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to provide adequate documentation to support \$119,124 in CDBG-DR funds that was disbursed to three recipients. If any amount cannot be adequately supported, it should be repaid to the State's line of credit.   | 4/15/2022                    |
| 2015-NY-1011-001-B        | 9/17/2015   | Program Control Weaknesses Lessened Assurance That New York Rising Housing Recovery Program Funds Were Always Disbursed for Eligible Costs        | In Process | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to de-obligate the undisbursed amount of \$911,662 to ensure that the funds will be put to their intended use.   | 4/15/2022                    |
| 2015-NY-1011-001-A        | 9/17/2015   | Program Control Weaknesses Lessened Assurance That New York Rising Housing Recovery Program Funds Were Always Disbursed for Eligible Costs        | In Process | We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct State officials to reimburse the line of credit for \$2,229,234, which was disbursed to program recipients for ineligible costs.   | 4/15/2022                    |
| 2015-NY-1010-003-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 that the selection of the appraiser in Staten Island was consistent with the other State agency's contract provisions. If such documentation cannot be provided, the \$1,093,290 budgeted should be deobligated, thus ensuring that the funds will be put to better use.                        | 4/15/2022                    |
| 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.  | 4/15/2022                    |
| 2015-NY-1010-002-C        | 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 review the five properties with indications that they may be second homes and if they are, reimburse the State's line of credit from non-Federal funds for the \$1,664,658 disbursed for these purchases.   | 4/15/2022                    |
| 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                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status     | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------|---|------------------------------|
| 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                    |
| 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                    |
| 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                   |

| Report and Recommendation | Report Date | Report Title   | Status                       | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|------------------------------|---|------------------------------|
| 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.   | 4/15/2025                    |
| 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.   | 4/15/2025                    |
| 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.  | 4/15/2025                    |
| 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.  | 4/15/2025                    |
| 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.  | 4/15/2025                    |
| 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.   | 4/15/2025                    |
| 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). | 4/15/2025                    |
| 2015-AT-1004-001-C        | 7/2/2015    | Virgin Islands Community AIDS Resource & Education, Inc., Did Not Administer Its Program in Accordance With HUD Requirements | Pending Under Investigation  | Reimburse \$12,447 to the HOPWA program line of credit from non-Federal funds for ineligible disbursements that were not related to the program.  | 5/10/2024                    |
| 2015-AT-1004-001-B        | 7/2/2015    | Virgin Islands Community AIDS Resource & Education, Inc., Did Not Administer Its Program in Accordance With HUD Requirements | Pending Under Investigation  | Submit all supporting documentation showing the eligibility and propriety of \$143,320 in HOPWA expenditures or reimburse the HOPWA program line of credit from non-Federal funds.  | 5/10/2024                    |
| 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 Investigation  | 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.  | 5/10/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|---|------------------------------|
| 2015-PH-1003-001-D        | 6/4/2015    | The State of New Jersey Did Not Comply With Federal Procurement and Cost Principle Requirements in Implementing Its Disaster Management System   | In Process                    | Determine whether the documentation the State provided is adequate to support the \$467,659 disbursed for wages and salaries charged to the program by contractors' employees and if not, direct the State to repay HUD from non-Federal funds any amount that it cannot support. | 2/14/2024                    |
| 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                    |
| 2015-NY-1005-002-C        | 4/30/2015   | The City of Paterson, NJ's HOME Investment Partnerships Program Controls Did Not Ensure Compliance With Regulations  | Under Repayment Agreement     | We recommend that the HUD Director of Community Planning and Development instruct City officials to reimburse the City's HOME program line of credit \$344,776 from non-Federal funds for HOME assistance spent on housing units acquired by five ineligible home buyers.         | 10/31/2023                   |
| 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                    |
| 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-I        | 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 | Increase monitoring of Municipal Affairs' performance in the administration of its Section 108 loan program. Consider imposing sanctions if Municipal Affairs does not demonstrate program progress.  | 5/10/2024                    |
| 2015-AT-1001-002-H        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program  | Pending Under Judicial Review | Conduct monitoring reviews of all Section 108 projects and ensure that borrowers comply with all loan agreement provisions and HUD regulations.   | 5/10/2024                    |
| 2015-AT-1001-002-G        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program  | Pending Under Judicial Review | Ensure that all Section 108 loan proceeds deposited at commercial banks are properly collateralized with Government obligations.  | 5/10/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|--|------------------------------|
| 2015-AT-1001-002-F        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program | Pending Under Judicial Review | Ensure that borrowers develop and implement a financial management system in accordance with HUD requirements to ensure that program funds can be traced to a level that ensures that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.  | 5/10/2024                    |
| 2015-AT-1001-002-E        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program | Pending Under Judicial Review | Ensure that the borrowers provide HUD the additional security requirements according to the loan agreement.  | 5/10/2024                    |
| 2015-AT-1001-002-D        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program | Pending Under Judicial Review | Ensure that the borrowers either transfer the unexpended Section 108 loan proceeds to the repayment account or submit a request for extension to HUD.  | 5/10/2024                    |
| 2015-AT-1001-002-C        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program | Pending Under Judicial Review | Obtain and submit supporting documentation showing the eligibility and propriety of \$367,840 in disbursements or reimburse the loan guarantee account from non-Federal funds.   | 5/10/2024                    |
| 2015-AT-1001-002-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 | Ensure that borrowers did not use Section 108 funds to finance local government operations and verify the return of any ineligible disbursement.   | 5/10/2024                    |
| 2015-AT-1001-002-A        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program | Pending Under Judicial Review | Recover from the borrowers and reimburse \$1,080,242 to the applicable loan guarantee account from non-Federal funds for ineligible disbursements that were not related to the approved projects and used to finance local government operations.  | 5/10/2024                    |
| 2015-AT-1001-001-D        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program | Pending Under Judicial Review | Conduct monitoring of the Section 108 activities with signs of slow progress to ensure that program objectives are met and provide the intended benefits.  | 5/10/2024                    |
| 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. | 5/10/2024                    |
| 2015-AT-1001-001-B        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program | Pending Under Judicial Review | Submit a plan for how it will proceed with respect to the Municipality of Dorado hotel project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$7,369,000 already invested. If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments.  | 5/10/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|--|------------------------------|
| 2015-AT-1001-001-A        | 12/5/2014   | The Office of the Commissioner for Municipal Affairs Needs To Make Improvements in Administering Its Section 108 Loan Guarantee Program   | Pending Under Judicial Review | Submit a plan for how it will proceed with respect to the Municipality of San Lorenzo activity center project, including a schedule that HUD can track to ensure its completion. HUD must reevaluate the feasibility of the activity and determine the eligibility of the \$7,010,276 already invested. (Footnote 6: Total investments of \$7,999,275 were adjusted to account for \$988,154 questioned in recommendation 2A and \$845 in recommendation 2C.) If HUD determines that the activity has been canceled or is not feasible, Municipal Affairs must mitigate activity losses by committing any unused loan proceeds for future loan repayments. | 5/10/2024                    |
| 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.   | 4/15/2022                    |
| 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.  | 10/15/2024                   |
| 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.  | 10/15/2024                   |
| 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.   | 10/15/2024                   |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|--|------------------------------|
| 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. | 10/15/2024                   |
| 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.   | 10/15/2024                   |
| 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 Requirements            | In Process                    | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to reconcile its accounting records to ensure that total revenues and expenditures in its general ledgers reconcile to the revenues and expenditures reported in its annual performance reports and LOCCS.   | 4/15/2022                    |
| 2014-NY-1008-001-E        | 7/25/2014   | Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements            | In Process                    | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide source documentation to substantiate that the \$584,579 in required non-Federal cash matching funds for five of the six program projects reviewed were met.   | 4/15/2022                    |
| 2014-NY-1008-001-D        | 7/25/2014   | Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements            | In Process                    | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide records detailing the funding sources of the non-Federal cash match for the six grant activities reviewed.  | 4/15/2022                    |
| 2014-NY-1008-001-C        | 7/25/2014   | Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements            | In Process                    | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to follow its policies and procedures for record-keeping to maintain records that adequately identify the source and application of funds provided for financially assisted activities.  | 4/15/2022                    |
| 2014-NY-1008-001-B        | 7/25/2014   | Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements            | In Process                    | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to strengthen oversight controls over disbursements to ensure that adequate supporting documentation is maintained and complies with applicable regulations.   | 4/15/2022                    |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|--|------------------------------|
| 2014-NY-1008-001-A        | 7/25/2014   | Palladia, Inc., New York, NY, Did Not Administer Its Supportive Housing Program in Accordance With HUD Requirements                                  | In Process                    | We recommend that the Director of HUD's New York Office of Community Planning and Development instruct Palladia officials to provide documentation to justify that the \$1,615,057 in unsupported costs is associated with eligible program activities. Any unsupported costs determined to be ineligible should be reimbursed from non-Federal funds. | 4/15/2022                    |
| 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.                        | 5/10/2024                    |
| 2014-KC-0002-002-A        | 7/2/2014    | The Data in CAIVRS Did Not Agree With the Data in FHA's Default and Claims Systems   | In Process                    | Update CAIVRS' selection rules to report delinquent Federal debt beyond the 3-year claim period or obtain an exemption from the Secretary of the Treasury to exempt FHA loans after 3 years.   | 6/24/2024                    |
| 2014-KC-0002-001-C        | 7/2/2014    | The Data in CAIVRS Did Not Agree With the Data in FHA's Default and Claims Systems   | In Process                    | Develop and implement system error checks to identify potential reporting issues.  | 6/28/2024                    |
| 2014-KC-0002-001-B        | 7/2/2014    | The Data in CAIVRS Did Not Agree With the Data in FHA's Default and Claims Systems   | In Process                    | Update selection rules for CAIVRS to provide for complete reporting of all ineligible borrowers to put \$9.5 million to better use.  | 6/28/2024                    |
| 2014-KC-0002-001-A        | 7/2/2014    | The Data in CAIVRS Did Not Agree With the Data in FHA's Default and Claims Systems   | In Process                    | Document the selection rules used for feeding data to CAIVRS to explain in detail the flow of information from HUD's systems.  | 6/28/2024                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|--|------------------------------|
| 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                     |
| 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                    |
| 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.   | 10/1/2024                    |
| 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.   | 5/10/2024                    |
| 2014-AT-1801-001-C        | 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 | Ensure that the Municipality maintains adequate documentation related to the Vieques sports complex project in accordance with HUD requirements and that these demonstrate the allowability, necessity, and reasonableness of the costs incurred.  | 5/10/2024                    |
| 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. | 5/10/2024                    |

| Report and Recommendation | Report Date | Report Title  | Status                    | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|---------------------------|---|------------------------------|
| 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                    |
| 2014-NY-1001-001-A        | 1/15/2014   | The Paterson Housing Authority, Paterson, NJ, Had Weaknesses in Administration of its Housing Choice Voucher Program  | Under Repayment Agreement | We recommend that the Director of the HUD Newark Office of Public and Indian Housing instruct Authority officials to provide documentation to support that the 252 units for which the Authority's records did not document that an annual inspection was performed during program year 2012 comply with housing quality standards. If such documentation cannot be provided, the \$3.89 million (consisting of \$3,768,868 in housing assistance payments and \$122,977 of the Authority's administrative fee paid related to those units) should be reimbursed to the program from non-federal funds. | 7/1/2025                     |
| 2014-AT-1004-001-B        | 12/30/2013  | The State of Mississippi Did Not Ensure That Its Subrecipient and Appraisers Complied With Requirements, and It Did Not Fully Implement Adequate Procedures For Its Disaster Infrastructure Program | In Process                | Require the State to provide supporting documentation for the \$2,158,715 acquisition of property for projects W19, S21, and S20 or reimburse the program from non-Federal funds.   | 4/15/2022                    |
| 2014-AT-1004-001-A        | 12/30/2013  | The State of Mississippi Did Not Ensure That Its Subrecipient and Appraisers Complied With Requirements, and It Did Not Fully Implement Adequate Procedures For Its Disaster Infrastructure Program | In Process                | Require the State to provide supporting documentation for the \$7,200 in appraisal fees or reimburse the Program from non-Federal funds.  | 4/15/2022                    |
| 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                    |

| Report and Recommendation | Report Date | Report Title   | Status  | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|---|--|------------------------------|
| 2014-AT-1001-001-B        | 12/3/2013   | The Municipality of Arecibo Did Not Properly Administer Its HOME Program   | Pending Under Judicial Review and Under Repayment Agreement | Require the Municipality to submit all supporting documentation showing that 21 home-buyer activities met the principal residency requirement for the duration of the period of affordability or reimburse the HOME program from non-Federal funds the \$307,537 disbursed.  | 4/2/2024                     |
| 2013-CH-1011-003-B        | 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 appropriate escrow accounts \$175,434 from non-Federal funds for the lost interest cited in this finding.  | 3/8/2024                     |
| 2013-CH-1011-003-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 \$290,437 to the appropriate project escrows from non-Federal funds for the inappropriate disbursement of replacement reserves.  | 3/8/2024                     |
| 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-B        | 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 obtain approval from HUD to apply the project's replacement reserves to the defaulted mortgage for contract number MI28H150191 or reimburse the U.S. Treasury \$604,949.   | 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                    |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|---|------------------------------|
| 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-FW-1805-001-G        | 9/26/2013   | The Malakoff Housing Authority, Malakoff, TX, Did Not Have Sufficient Controls Over Its Public Housing Programs, Including Its Recovery Act Funds          | Under Repayment Agreement | Support or repay \$135,995 for unsupported procurement expenditures. The funds should be repaid to the Authority's public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds.   | 4/30/2036                    |
| 2013-FW-1805-001-A        | 9/26/2013   | The Malakoff Housing Authority, Malakoff, TX, Did Not Have Sufficient Controls Over Its Public Housing Programs, Including Its Recovery Act Funds          | Under Repayment Agreement | Repay \$287,655 paid to the executive director's and another Authority employee's family members to its public housing program. However, if the Authority made any of the expenditures from its 2008 capital fund grant, or if the Authority is unable to determine the source of funds used to pay expenditures, the Authority should repay HUD. Any repayments must be from non-Federal funds.  | 4/30/2036                    |
| 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.   | 4/15/2022                    |
| 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.   | 4/15/2022                    |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|--|------------------------------|
| 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.  | 4/15/2022                    |
| 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                    |
| 2013-AT-1003-002-B        | 3/22/2013   | The Municipality of Arecibo, PR, Did Not Always Ensure Compliance With Community Development Block Grant Program Requirements | Pending Under Judicial Review | Require the Municipality to provide support showing the allocability and eligibility of \$1,077,577 spent on salaries and fringe benefits for employees who performed local government duties and multiple federally funded activities without properly allocating the costs directly related to carrying out each activity. Any amounts determined ineligible must be reimbursed to the Block Grant program from non-federal funds. | 5/6/2024                     |
| 2013-AT-1003-002-A        | 3/22/2013   | The Municipality of Arecibo, PR, Did Not Always Ensure Compliance With Community Development Block Grant Program Requirements | Pending Under Judicial Review | Require the Municipality to reimburse from non-federal funds \$552,658 in unallowable and unallocated costs associated with the disbursement of salaries and fringe benefits of employees who did not perform duties directly related to carrying out activities charged with the program delivery costs.  | 5/6/2024                     |
| 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                    |

| Report and Recommendation | Report Date | Report Title  | Status                        | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|-------------------------------|---|------------------------------|
| 2013-AT-1001-001-A        | 11/30/2012  | The Municipality of Ponce, PR, Did Not Always Ensure Compliance With HOME Investment Partnerships Program Requirements  | Pending Under Judicial Review | 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.   | 1/1/2025                     |
| 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.   | 5/10/2024                    |
| 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.   | 5/10/2024                    |
| 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. | 5/10/2024                    |
| 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                     |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|--|------------------------------|
| 2012-CH-1002-003-B        | 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 \$22,430 (\$16,335 + \$6,095) from non-Federal funds to HUD for transmission to the U.S. Treasury for the projects that had Section 3 funds included but not remitted to the Commission's Section 3 training fund.  | 7/1/2025                     |
| 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                    |
| 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.   | 5/10/2024                    |
| 2011-AT-1018-002-F        | 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 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.  | 5/10/2024                    |
| 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.   | 5/10/2024                    |
| 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.   | 5/10/2024                    |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|---|------------------------------|
| 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.  | 5/10/2024                    |
| 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.  | 5/10/2024                    |
| 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. | 5/10/2024                    |
| 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                     |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|---|------------------------------|
| 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-J        | 6/22/2011   | The Lafayette Parish Housing Authority Violated HUD Procurement Requirements and Executed Unreasonable and Unnecessary Contracts   | Under Repayment Agreement | As related to DHAP, support or repay from non-Federal funds any amounts that it cannot support for a total of \$435,442 to its operating fund, which includes (1) \$140,966 and \$96,525 disbursed to two DHAP case managers who were paid without an executed contract and for unsubstantiated, excessive salary increases; and (2) \$197,951 disbursed to the three DHAP case managers for unsubstantiated, excessive salary increases.                               | 2/28/2024                    |
| 2011-AO-0001-001-A        | 6/22/2011   | The Lafayette Parish Housing Authority Violated HUD Procurement Requirements and Executed Unreasonable and Unnecessary Contracts   | Under Repayment Agreement | 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.   | 2/28/2024                    |
| 2011-NY-1010-003-C        | 4/15/2011   | The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements  | In Process                | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$716,622 (\$545,607 + \$24,069 + \$146,946) in unsupported clean and seal costs incurred so that HUD can make an eligibility determination. Any costs determined to be ineligible should be reimbursed from non-Federal funds.  | 4/15/2022                    |
| 2011-NY-1010-003-B        | 4/15/2011   | The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements  | In Process                | We further recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to reimburse from non-Federal funds the \$304,506 related to ineligible clean and seal code enforcement costs.   | 4/15/2022                    |
| 2011-NY-1010-002-B        | 4/15/2011   | The City of Buffalo Did Not Always Administer Its Community Development Block Grant Program in Accordance With HUD Requirements  | In Process                | We recommend that the Director of HUD's Buffalo Office of Community Planning and Development instruct the City to provide documentation to justify the \$20,143,219 (\$4,902,754 + \$15,240,465) in unsupported transactions recorded in the CDBG program income account. Any receipts determined to be unrecorded program income should be returned to the CDBG program, and any expenditures determined to be ineligible should be reimbursed from non-Federal funds. | 4/15/2022                    |

| Report and Recommendation | Report Date | Report Title  | Status                    | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|---|---------------------------|---|------------------------------|
| 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-CH-1006-003-A        | 3/23/2011   | The DuPage Housing Authority, Wheaton, IL, Inappropriately Administered Its Section 8 Housing Choice Voucher Program            | Under Repayment Agreement | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$2,828,244 (\$2,609,362 in housing assistance payments and \$218,882 in associated administrative fees) from non-Federal funds for the housing assistance payments and associated administrative fees for the 146 households cited in this finding.                | 11/30/2061                   |
| 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.  | 10/15/2021                   |
| 2010-AT-1003-001-J        | 4/28/2010   | The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations  | In Process                | Require the Authority to provide support for the \$275,282 in capital fund drawdowns or reimburse its capital improvement program from nonfederal funds.  | 11/29/2035                   |
| 2010-AT-1003-001-I        | 4/28/2010   | The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations  | In Process                | Require the Authority to provide support that \$446,918 in contracts were fairly and openly competed or reimburse its public housing and capital improvement program from nonfederal funds.   | 11/29/2035                   |
| 2010-AT-1003-001-H        | 4/28/2010   | The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations  | In Process                | Require the Authority to support the \$27,097 in unreasonable costs or reimburse its public housing and capital improvement program from nonfederal funds.  | 11/29/2035                   |
| 2010-AT-1003-001-G        | 4/28/2010   | The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations  | In Process                | Require the Authority to reimburse its public housing program \$2,250 for ineligible costs using non-federal funds.   | 11/29/2035                   |
| 2010-AT-1003-001-F        | 4/28/2010   | The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations  | In Process                | Require the Authority to provide support for \$264,229 in disbursements or repay any unsupported costs to its public housing operating and capital improvement program from nonfederal funds.   | 11/29/2035                   |
| 2010-AT-1003-001-D        | 4/28/2010   | The Housing Authority of Whitesburg, Kentucky, Mismanaged Its Operations  | In Process                | Require the Authority to account for \$134,889 in tenant rent receipts or repay any unsupported amounts to its public housing operating program from nonfederal funds.  | 11/29/2035                   |
| 2010-PH-1801-001-D        | 12/17/2009  | Audit of the Scranton Housing Authority   | Under Repayment Agreement | Provide documentation to support payments totaling \$180,000 for insurance or reimburse HUD or the applicable program from nonfederal sources for any amounts that it cannot support.   | 7/31/2060                    |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|--|------------------------------|
| 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                     | Under Repayment Agreement     | 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                    |
| 2009-AO-1002-001-B        | 5/5/2009    | State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Did Not Ensure That Multiple Disbursements to a Single Damaged Residence Address Were Eligible  | Pending Under Judicial Review | Either support or repay \$441,027 disbursed for five unsupported grants.   | 10/10/2022                   |
| 2009-AO-1002-001-A        | 5/5/2009    | State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Did Not Ensure That Multiple Disbursements to a Single Damaged Residence Address Were Eligible  | Pending Under Judicial Review | Repay \$294,060 disbursed for three ineligible grants to its Road Home program.  | 10/10/2022                   |
| 2009-AO-1001-001-A        | 5/5/2009    | State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Did Not Ensure That Road Home Employees Were Eligible to Receive Additional Compensation Grants | Pending Under Judicial Review | Repay \$228,930 disbursed for five ineligible grants to its Road Home program.   | 10/10/2022                   |
| 2009-CH-1007-002-D        | 4/28/2009   | The Springfield Housing Authority,Needs to Improve Its Controls over Its Section 8 Housing Assistance Payments   | Under Repayment Agreement     | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 284 (333 minus 49) households claiming zero income as of October 2, 2008, to determine whether the households had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds. | 5/30/2041                    |
| 2009-CH-1007-001-C        | 4/28/2009   | The Springfield Housing Authority,Needs to Improve Its Controls over Its Section 8 Housing Assistance Payments   | Under Repayment Agreement     | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to pursue collection from the applicable households or reimburse its program \$31,668 from nonfederal funds for the overpayment of housing assistance due to unreported income.   | 4/30/2040                    |
| 2009-CH-1002-003-B        | 1/23/2009   | The Indianapolis Housing Agency Failed to Operate Its Housing Choice Voucher Program According to HUD's and Its Requirements                                   | Under Repayment Agreement     | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to provide supporting documentation or reimburse its program \$2,081,512 from nonfederal funds for the 11 Section 8 project-based projects cited in this finding.  | 11/30/2025                   |
| 2009-CH-1002-003-A        | 1/23/2009   | The Indianapolis Housing Agency Failed to Operate Its Housing Choice Voucher Program According to HUD's and Its Requirements                                   | Under Repayment Agreement     | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program \$211,680 from nonfederal funds for the Section 8 administrative fees received related to its inappropriate program administration cited in this finding.   | 11/30/2025                   |
| 2008-CH-1016-001-B        | 9/29/2008   | The Springfield Housing Authority Did Not Always Ensure That Section 8 Units Met HUD's Housing Quality Standards   | Under Repayment Agreement     | Reimburse its program \$55,047 from nonfederal funds (\$50,356 for housing assistance payments and \$4,691 in associated administrative fees) for the 28 units that materially failed to meet HUD's housing quality standards.   | 7/31/2039                    |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|--|------------------------------|
| 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.  | 11/1/2029                    |
| 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.  | 11/1/2029                    |
| 2008-CH-1007-003-G        | 4/18/2008   | The Housing Authority of the City of Fort Wayne, Indiana, Needs to Improve Its Section 8 Housing Choice Voucher Program Administration     | Under Repayment Agreement | We recommend that the Director of HUD's Cleveland Office of Public Housing require the Authority to provide documentation to support its allocation of time spent correctly administering its Family Self-Sufficiency Program or reimburse its program's undesignated fund balance for administration account from nonfederal funds the appropriate portion of the \$151,661 in Coordinator funds received for fiscal years 2004 and 2005 that were incorrectly administered.            | 6/30/2029                    |
| 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.  | 3/1/2027                     |
| 2008-CH-1005-002-E        | 4/10/2008   | The Peoria Housing Authority, Peoria, IL, Did Not Effectively Administer Its Section 8 Housing Choice Voucher Program                      | Under Repayment Agreement | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to provide documentation to support its allocation of time spent correctly administering the Family Self-Sufficiency Program or reimburse its Coordinator funds from nonfederal funds the appropriate portion of the \$72,235 used when the Authority's Family Self-Sufficiency Program was incorrectly administered.   | 3/31/2049                    |
| 2008-CH-1005-001-C        | 4/10/2008   | The Peoria Housing Authority, Peoria, IL, Did Not Effectively Administer Its Section 8 Housing Choice Voucher Program                      | Under Repayment Agreement | We recommend that the Director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$14,603 from nonfederal funds for the inappropriate administrative fees related to the 32 households in this finding.   | 3/31/2049                    |
| 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. | 11/1/2029                    |
| 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.   | 11/1/2029                    |

| Report and Recommendation | Report Date | Report Title   | Status  | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|---|---|------------------------------|
| 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.   | 11/1/2029                    |
| 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.   | 11/1/2029                    |
| 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.  | 11/1/2029                    |
| 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. | 11/1/2029                    |
| 2008-AO-1002-001-C        | 1/30/2008   | State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Funded 418 Grants Coded Ineligible or Lacking an Eligibility Determination  | Pending Under Judicial Review                               | Review all of the remaining 392 grants coded ineligible or lacking an eligibility determination and either support or repay \$14,697,812 disbursed for them.  | 10/10/2022                   |
| 2008-AO-1002-001-A        | 1/30/2008   | State of Louisiana, Baton Rouge, Louisiana, Road Home Program, Funded 418 Grants Coded Ineligible or Lacking an Eligibility Determination  | Pending Under Judicial Review and Under Repayment Agreement | Repay \$743,344 disbursed for the 17 ineligible grants to its Road Home program.  | 4/15/2023                    |
| 2007-PH-1013-001-B        | 9/27/2007   | The Harrisburg Housing Authority, Harrisburg, Pennsylvania, Did Not Properly Administer Its Low-Rent Public Housing Program                | Under Repayment Agreement                                   | Repay its low-rent public housing program \$834,969 from nonfederal funds for the ineligible disbursements related to the credit union.   | 12/31/2024                   |
| 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 | Under Repayment Agreement                                   | 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.   | 7/1/2039                     |
| 2007-NY-1011-001-A        | 8/17/2007   | The Hoboken Housing Authority, Hoboken, New Jersey, Requires Improved Controls Over Its Capital Fund Program and Cash Disbursement Process | Under Repayment Agreement                                   | We recommend that the director of HUD's Office of Public Housing instruct the Authority to reimburse the capital fund program \$818,536 related to the administrative and management improvement costs that exceeded HUD limitations.   | 7/1/2039                     |
| 2007-CH-1011-001-A        | 7/23/2007   | The Indianapolis Housing Agency, Indianapolis, Indiana, Lacked Adequate Controls over Expenses Charged to Its Section 8 Program            | Under Repayment Agreement                                   | We recommend that the director of HUD's Cleveland Office of Public Housing require the Agency to reimburse its program administrative fee reserve \$1,636,075 from the appropriate funds for the excessive administrative expenses cited in this finding.   | 1/31/2025                    |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|--|------------------------------|
| 2007-CH-1010-003-C        | 7/20/2007   | The Madison County Housing Authority, Collinsville, Illinois, Did not Effectively Administer Its Section 8 Housing Choice Voucher Program  | Under Repayment Agreement | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 36 (70 minus 34) zero-income households as of September 11, 2006, to determine whether they had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds.   | 5/31/2042                    |
| 2007-CH-1010-002-A        | 7/20/2007   | The Madison County Housing Authority, Collinsville, Illinois, Did not Effectively Administer Its Section 8 Housing Choice Voucher Program  | Under Repayment Agreement | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to reimburse its program \$39,428 in housing assistance from nonfederal funds for the overpayment of housing assistance and utility allowance payments cited in this finding.   | 5/31/2042                    |
| 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                   |
| 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.  | 5/31/2026                    |
| 2007-CH-1001-001-A        | 12/13/2006  | The Marion Housing Authority, Marion, Indiana, Improperly Used HUD funds for Nonprofit Development Activities  | Under Repayment Agreement | We recommend that the director of HUD's Cleveland Office of Public Housing require the Authority to reimburse its public housing operating fund \$181,513 from nonfederal funds for the inappropriate disbursements cited in this finding.   | 8/1/2028                     |
| 2006-CH-1021-002-C        | 9/30/2006   | Housing Authority of the County of Cook, Chicago, Illinois, Had Weak Controls over Its Section 8 Housing Choice Voucher Program  | In Process                | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to review the remaining 717 (779 minus 62) zero-income households as of September 23, 2005, to determine whether they had unreported income. For households that received excessive housing assistance and utility allowance payments, the Authority should pursue collection and/or reimburse its program the applicable amount from nonfederal funds. | 9/30/2037                    |

| Report and Recommendation | Report Date | Report Title   | Status                    | OIG Recommendation   | OIG Final Action Target Date |
|---------------------------|-------------|--|---------------------------|--|------------------------------|
| 2006-CH-1020-001-A        | 9/29/2006   | Rockford Housing Authority, Rockford, Illinois, Needs to Improve Its Controls over Program Housing Assistance and Utility Allowance Payments | Under Repayment Agreement | We recommend that the director of HUD's Chicago Office of Public Housing require the Authority to provide supporting documentation or reimburse its program \$582,926 (\$547,238 in housing assistance and utility allowance payments and \$35,688 in associated administrative fees) from nonfederal funds for the unsupported payments and associated administrative fees related to the 73 household files cited in this finding. | 9/30/2057                    |
| 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-NY-1012-001-D        | 9/22/2006   | The Housing Authority of the City of Passaic Section 8 and Public Housing Capital Fund Programs  | Under Repayment Agreement | We recommend that the director, New Jersey Office of Public Housing, instruct the Authority to reimburse the capital fund from the Section 8 program the \$401,046 in excess/ineligible capital fund transfers.  | 8/30/2037                    |
| 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.   | 10/31/2024                   |
| 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.   | 10/31/2024                   |
| 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.   | 12/1/2023                    |
| 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                   |

| Report and Recommendation | Report Date | Report Title   | Status                        | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|-------------------------------|---|------------------------------|
| 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.          | 2/17/2024                    |
| 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. | 2/17/2024                    |
| 2005-CH-1010-001-A        | 4/8/2005    | Kankakee County Housing Authority Low-Rent Housing Program, Kankakee, IL   | Under Repayment Agreement     | We recommend that HUD's Director of Public Housing Hub, Chicago Regional Office, assure that the Authority reduces its Low-Rent Performance Funding Operating Subsidy by \$119,376 for the excessive operating subsidy cited in this finding.   | 12/31/2025                   |
| 2005-CH-1003-002-C        | 11/29/2004  | Royal Oak Township Housing Commission, Public Housing Program, Ferndale, Michigan  | Under Repayment Agreement     | 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.   | 4/15/2024                    |
| 2005-CH-1003-002-A        | 11/29/2004  | Royal Oak Township Housing Commission, Public Housing Program, Ferndale, Michigan  | Under Repayment Agreement     | 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.  | 4/15/2024                    |
| 2005-CH-1003-001-A        | 11/29/2004  | Royal Oak Township Housing Commission, Public Housing Program, Ferndale, Michigan  | Under Repayment Agreement     | 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.  | 4/15/2024                    |
| 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.  | 6/30/2024                    |
| 2004-CH-1001-003-D        | 11/26/2003  | Kankakee County Housing Authority Section 8 Housing Program  | Under Repayment Agreement     | Provides documentation to support the annual income used in 26 reexaminations for \$112,753 in Housing Assistance Payments. If adequate documentation cannot be provided, then the Authority should reimburse its Section 8 Housing Program from non-Federal funds for the appropriate amount.                                      | 1/1/2079                     |
| 2004-CH-1001-003-B        | 11/26/2003  | Kankakee County Housing Authority Section 8 Housing Program  | Under Repayment Agreement     | Provides documentation to support that it appropriately made \$324,364 in Housing Assistance Payments. If adequate documentation cannot be provided, then the Authority should reimburse its Section 8 Housing Program from non-Federal funds for the appropriate amount.   | 1/1/2079                     |

| Report and Recommendation | Report Date | Report Title   | Status  | OIG Recommendation  | OIG Final Action Target Date |
|---------------------------|-------------|--|---|---|------------------------------|
| 2004-CH-1001-002-B        | 11/26/2003  | Kankakee County Housing Authority Section 8 Housing Program                              | Under Repayment Agreement                                   | Reimburses its Section 8 Housing Program \$150,851 from non-Federal funds for the Section 8 administrative fees collected by the Authority (\$14,942) and the Housing Assistance Payments (\$135,909) improperly made for the Section 8 housing units that did not meet HUD's Housing Quality Standards.  | 1/1/2079                     |
| 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.   | 1/31/2054                    |
| 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.  | 2/27/2024                    |
| 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. | 2/27/2024                    |
| 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.  | 4/30/2101                    |
| 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.  | 3/15/2024                    |
| 2002-NY-0001-001-B        | 2/25/2002   | NATIONWIDE AUDIT ASSET CONTROL AREA PROGRAM - SINGLE FAMILY HOUSING                      | Pending Legislative Proposal                                | If implementation continues we recommend that HUD complete and implement the regulations.   | 4/20/2024                    |
| 2001-AT-1001-001-A        | 10/20/2000  | Housing Authority of the City of Miami Beach, Miami Beach, Florida                       | Under Repayment Agreement                                   | Obtain additional supporting documentation or recover from city \$795,178 paid for police protection, recreation and code enforcement activities.   | 12/31/2023                   |
| 2000-AT-1003-003-C        | 3/6/2000    | Puerto Rico Public Housing Administration, Procurement Management, San Juan, Puerto Rico | Pending Under Judicial Review and Under Repayment Agreement | Require that the PHA reimburse \$2,568,000, less any restitution, for the fictitious training invoices.   | 6/30/2024                    |