



Issue Date October 31, 2006
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Audit Report Number 2007-PH-1001
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TO: James D. Cassidy, Director, Office of Public Housing, Pittsburgh Field Office, 3EPH

FROM:  John P. Buck, Regional Inspector General for Audit, Philadelphia Regional Office, 3AGA

SUBJECT: The Housing Authority of the County of Beaver, Beaver, Pennsylvania, Needed to Improve Controls over HUD Assets

## HIGHLIGHTS

### What We Audited and Why

We audited the Housing Authority of the County of Beaver (Authority) as part of our fiscal year 2006 annual audit plan. Our audit objective was to determine whether the Authority properly used and maintained control of U.S. Department of Housing and Urban Development (HUD) assets.

### What We Found

For the most part, the Authority used and maintained control of HUD assets properly. It properly supported its drawdowns of HUD funds through the Line of Credit Control System, made purchases of goods and services in accordance with HUD and federal requirements, and appropriately used excess funds from an Authority-owned Section 8 new construction project for its nonfederal projects and other accounts. However, it did not properly support allocations of salary and

benefit costs to its HUD-funded programs and did not properly monitor disbursements. As a result, the Authority made unsupported expenditures for salary and employee benefit costs of \$292,576 and made ineligible disbursements totaling \$46,917. This occurred because the Authority did not have adequate internal controls in place to ensure that it properly supported allocations of salary and benefit costs to its HUD programs, require all employees to complete personnel activity reports or equivalent documentation to account for their time, and properly monitor disbursements to ensure that the costs were consistent with contractual requirements and federal regulations.

### **What We Recommend**

We recommend that HUD direct the Authority to provide documentation to support the \$292,576 in questioned costs or reimburse that amount from nonfederal funds. Additionally, we recommend that HUD direct the Authority to repay \$46,917 for the ineligible costs identified during the audit. We further recommend that HUD direct the Authority to develop and implement procedures to ensure that salary and benefit allocations are properly supported, thereby putting \$146,288 to better use over a one-year period, and disbursements of HUD funds are consistent with the terms of its annual contributions contracts and other federal regulations, thereby putting \$15,639 to better use over a one-year period.

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

### **Auditee's Response**

We discussed the report with the Authority during the audit and at an exit conference on October 10, 2006. The Authority provided written comments to our draft report on October 19, 2006. The Authority disagreed with our conclusion that it needed to improve its internal controls over HUD assets. The complete text of the Authority's response, along with our evaluation of that response, can be found in appendix B of this report.

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## **BACKGROUND AND OBJECTIVES**

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The Housing Authority of the County of Beaver (Authority) was established in 1937 under the provisions of the Housing Authorities Law of the Commonwealth of Pennsylvania to provide affordable housing for qualified individuals. A five-member board of commissioners governs the Authority. The commissioners are appointed by the County of Beaver and have complete control over the operations and administration of the Authority's activities subject to the rules and regulations of the U.S. Department of Housing and Urban Development (HUD). The Authority's executive director is Carl DeChellis. Its main administrative office is located at 300 State Avenue, Beaver, Pennsylvania.

The Authority owned and operated 1,804 low-income public housing units and administered 639 housing choice vouchers under annual contributions contracts with HUD during the audit. The annual contributions contract defines the terms and conditions under which the Authority agrees to develop and operate all projects under the agreement. HUD authorized the Authority the following financial assistance for fiscal years 2003 to 2005:

- \$7.5 million to provide housing assistance through tenant-based Section 8 housing choice vouchers,
- \$7.9 million in operating subsidies to operate and maintain its low-income housing developments, and
- \$10.8 million in Public Housing Capital Fund program funding to modernize its low-income public housing units.

The Authority is a management agent for six independently owned nonfederal housing complexes and a homeless shelter. It also manages apartments located in Ambridge and West Mayfield, Pennsylvania, for the Beaver County Community Development Organization, Incorporated. The Authority also owns and operates three housing projects under a state program and an additional three housing projects under its locally owned program. The purpose of these programs is to provide decent, safe, and sanitary housing to low-income families.

The Authority has entered into other contracts with the Commonwealth of Pennsylvania's Department of Community and Economic Development for weatherization assistance, funded through the U.S. Department of Energy, and low-income home energy assistance, funded through the U.S. Department of Health and Human Services. The purpose of the programs is to provide eligible low-income individuals with specific energy-saving improvements to their homes.

The overall objective of our audit was to determine whether the Authority properly used and maintained control of HUD assets.

## RESULTS OF AUDIT

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### Finding 1: The Authority's Controls over HUD Funds Were Inadequate

The Authority did not properly support allocations of salary and benefit costs to its HUD-funded programs and did not properly monitor disbursements, contrary to its annual contributions contracts and federal regulations. This occurred because the Authority did not have adequate internal controls in place to ensure that it properly supported allocations of salary and benefit costs to its HUD programs, require all employees to complete personnel activity reports or equivalent documentation to account for their time, and properly monitor disbursements to ensure that the costs were consistent with contractual requirements and federal regulations. As a result, the Authority made unsupported expenditures for salary and employee benefit costs of \$292,576 in fiscal years 2004 and 2005 and made ineligible disbursements totaling \$46,917 over the period 2003 to 2005. By creating and implementing procedures to properly support salary and benefit allocations and ensure that disbursements are consistent with HUD requirements, the Authority will put \$161,927<sup>1</sup> to better use over a one-year period.

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#### **The Authority Did Not Support Its Allocation of Salary and Benefit Costs**

The Authority did not develop an adequate cost allocation plan or maintain personnel activity reports, formal accounting, or other records to support its allocations of salary and benefit costs. The Authority's consolidated annual contributions contracts<sup>2</sup> with HUD require it to maintain records that identify the source and allocation of its funds. The contracts also require the Authority to maintain complete and accurate books of account and records that allow HUD to determine that all funds are expended in accordance with program regulations and requirements.

We requested the Authority's cost allocation plan during the audit. The Authority provided a one-page cost allocation plan that addressed the assignment of direct and indirect costs. The plan included a statement indicating that costs would be allocated based on a weighted average unit count and that the low-income program's unit count would be increased by 25 percent due to higher unit turnaround and increased administrative restraints. We asked the Authority to provide support for the additional weight assigned to the low-income program, but none was provided.

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<sup>1</sup> \$161,927 = \$146,288 + \$15,639.

<sup>2</sup> Low-income housing annual contributions contract, part A, section 9(C), and Section 8 rental voucher annual contributions contract, section 14a.

The Authority also provided four different versions of cost allocation tables used to allocate costs. The tables contained inconsistencies in the data and did not express, in terms of a quantitative measure, the basis used to explain the allocation method. We analyzed the allocation tables and found that, contrary to the methodology in the cost allocation plan, they assigned a 50 percent weight to the low-income housing program for fiscal years 2004 and 2005. Also, contrary to the cost allocation plan, one version of the tables showed a 50 percent weight for 2003 to the low-income housing program. Moreover, although the cost allocation plan did not address a weight factor for the Section 8 Housing Choice Voucher program, two versions of the cost allocation tables showed a 25 percent weight for 2004 and 2005 to the program.

In addition, the Authority did not maintain personnel activity reports or equivalent documentation for all employees to account for their time. The Authority's comptroller provided an employee listing that included the method the Authority used to charge the employees' salary costs to its various programs. The listing showed the Authority had 69 employees. However, only 39 employees used a personnel activity report or similar document to record the time they spent working on the Authority's activities. For the 30 other employees, the Authority either allocated their salaries based on the cost allocation tables (discussed above) or used weekly work schedules to allocate salary costs. Federal regulations<sup>3</sup> require distributions of salaries and wages to be supported by personnel activity reports or equivalent documentation. The documentation standards in the federal regulation state that the documentation must reflect an after-the-fact distribution of the actual activity of each employee, account for the total activity, be prepared at least monthly, and be signed by the employee.

Since the Authority could not provide automated data summarizing the allocation of salary costs among its various programs on an employee basis, we used another approach to quantify an effect. We reviewed the Authority's Schedule of All Positions and Salaries<sup>4</sup> for fiscal years 2004 and 2005. We compared the total budgeted salary allocations for the Authority's HUD programs to workman's compensation data the Authority provided. The salary costs exceeded the budget in four instances. The following chart shows the details.

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<sup>3</sup> Office of Management and Budget Circular A-87, attachment B, section h (4).

<sup>4</sup> Form HUD-52566.

<b>HUD program</b>	<b>Authority fiscal year</b>	<b>Amount of salary costs that exceeded the budget</b>
Low-income housing	2004	\$ 30,979
Section 8 Housing Choice Voucher	2004	\$ 79,467
Public Housing Capital Fund	2004	\$ 7,678
Section 8 Housing Choice Voucher	2005	\$ 69,425
Subtotal		\$187,549
Employee benefits <sup>5</sup>		\$105,027
<b>Total</b>		<b>\$292,576</b>

We analyzed the workman's compensation data and determined that the Authority's rate for employee benefits during the period 2003 to 2005 was about 56 percent. According to the Authority's cost allocation plan, fringe benefits are allocated based on the salary allocation for direct and indirect costs. Therefore, we included a calculation of fringe benefit costs in our analysis. The Authority's annual contributions contracts<sup>6</sup> and federal regulations<sup>7</sup> require the Authority to prepare an operating budget and for the Authority's board of commissioners to review and approve the budget by resolution. The annual contributions contracts state that operating expenditures may not be incurred except pursuant to an approved operating budget. Therefore, we consider the salary and benefits totaling \$292,576 to be unsupported.

The unsupported costs occurred because the Authority did not have adequate internal controls in place to ensure that it properly supported allocations of salary and benefit costs to its HUD programs. Further it did not require all employees to complete personnel activity reports or equivalent documentation in accordance with the terms of its annual contributions contracts and federal regulations. The Authority needs to develop and implement procedures to ensure that allocations of salary and benefit costs are properly supported. By properly supporting allocations of salary and benefit costs, the Authority will put \$146,288<sup>8</sup> to better use. This will be a recurring benefit. However, our calculation reflects only one year of these benefits.

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<sup>5</sup> The Authority's rate for employee benefits during the period 2003 to 2005 was about 56 percent. According to the Authority's cost allocation plan, fringe benefits are allocated based on the salary allocation for direct and indirect costs.

<sup>6</sup> Low-income housing annual contributions contract, part A, sections 11(A) and 11(D), and Section 8 rental voucher annual contributions contract, section 11.b.

<sup>7</sup> 24 CFR [*Code of Federal Regulations*] 990.111(a)(1) and 990.111(c)(2).

<sup>8</sup> \$292,576/2 = \$146,288 annually.

## **The Authority Did Not Adequately Monitor Disbursements**

The Authority did not adequately monitor disbursements to ensure that expenditures of HUD funds were consistent with the terms of its annual contributions contracts and federal regulations. We reviewed 75 disbursements valued at \$1.5 million that the Authority made during the period 2003 through 2005 from its general checking-revolving account. Of those, 56 disbursements totaling \$1.3 million involved HUD funds, and the Authority made 17 ineligible expenditures with HUD funds totaling \$46,917.<sup>9</sup> The Authority's annual contributions contracts limit the use of funds provided under the contracts to pay only costs related to the operation of the projects under the contract.<sup>10</sup> The Authority used Section 8 funds to make ineligible payments of \$8,000 to local colleges or universities<sup>11</sup> for scholarships and \$14,365 for an after-school program. The Authority used low-income housing funds to make an ineligible donation of \$1,500 to the local volunteer fire department. The Authority needs to reimburse \$23,865 to its Section 8 and low-income housing programs for the ineligible payments identified.

In addition, the Authority inappropriately charged \$51,227 for computer maintenance agreements and training for the Authority's computer operator to its low-income housing program. As stated above, the Authority's annual contributions contracts limit the use of funds provided under the contracts to pay only costs related to the operation of the projects under the contract. Federal regulations<sup>12</sup> state that indirect costs incurred for a common cost objective should be distributed equitably to the benefited cost objectives based on the relative benefits derived. Therefore, since all of the Authority's programs benefited from this service, they should share in paying a fair and reasonable portion of the expense. We used an unweighted percentage-of-units methodology and determined that \$28,175 of the \$51,227 should have been allocated to the low-income housing program. The difference of \$23,052 is an ineligible cost. The Authority needs to reimburse its low-income housing program this amount from the other programs the Authority did not charge for these services.

These ineligible costs occurred because the Authority did not properly monitor disbursements to ensure that expenses were incurred consistent with the terms of annual contributions contracts and federal regulations. The Authority needs to develop and implement procedures to ensure that disbursements of HUD funds

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<sup>9</sup> \$46,917 = \$24,552 (low-income housing program) plus \$22,365 (Section 8 Housing Choice Voucher program).

<sup>10</sup> Low-income housing annual contributions contract, part A, section 9(C), and Section 8 rental voucher annual contributions contract, section 11a.

<sup>11</sup> The Authority informed us that these costs were charged to the Section 8 Housing Choice Voucher program in error and that the accounting error would be corrected.

<sup>12</sup> Office of Management and Budget Circular A-87, attachment C, section A.1.



are consistent with the terms of its annual contributions contracts and applicable HUD and federal regulations. By ensuring that disbursements are consistent with the annual contributions contract requirements and applicable regulations, the Authority will put \$15,639<sup>13</sup> to better use. This will be a recurring benefit. However, our calculation reflects only one year of these benefits.

## Recommendations

We recommend that the director of the Pittsburgh Office of Public Housing direct the Authority to

- 1A. Provide documentation to support the \$292,576 in questioned costs identified and, if the costs cannot be supported, reimburse the appropriate HUD programs for any unsupported costs from nonfederal funds.
- 1B. Repay its low-income housing program \$24,552 and its Section 8 Housing Choice Voucher program \$22,365 from nonfederal funds for the ineligible costs identified by the audit.
- 1C. Develop and implement procedures to ensure that salary and benefit allocations are properly supported, thereby putting \$146,288 to better use over a one-year period.
- 1D. Develop and implement procedures to ensure that disbursements of HUD funds are consistent with the terms of the Authority's annual contributions contracts and applicable HUD and federal regulations, thereby putting \$15,639 to better use over a one-year period.

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<sup>13</sup> \$46,917/3 = \$15,639 annually.

## SCOPE AND METHODOLOGY

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We performed the audit at the Authority in Beaver, Pennsylvania, from January through September 2006. The audit was performed in accordance with generally accepted government auditing standards and included tests of internal controls that we considered necessary.

The audit covered transactions representative of operations current at the time of the audit and included the period January 2003 through December 2005. We expanded the scope of the audit as necessary. We reviewed the Authority's consolidated annual contributions contracts with HUD and applicable program regulations and guidance. We discussed operations with management and staff personnel at the Authority and key officials from HUD's Pittsburgh, Pennsylvania, field office.

To determine whether the Authority properly administered its HUD-funded programs, we

- Reviewed the Authority's internal control structure.
- Reviewed the Authority's independent auditor's reports for fiscal years 2003, 2004, and 2005.
- Reviewed minutes of the Authority's board of commissioners meetings.
- Interviewed Authority personnel.
- Reviewed all documentation provided by the Authority related to our audit objective, including partnership agreements, legal documents, financial statements, general ledgers, bank statements, bank loan agreements, related correspondence, payment vouchers, weighted cost allocation tables, payroll distribution reports, and spreadsheets containing workman's compensation, employer-paid taxes, and fringe benefit data.
- Reviewed HUD and Authority correspondence related to the audit and results of monitoring reviews conducted by HUD's Pittsburgh Office of Public Housing.
- Reviewed 10 Line of Credit Control System drawdowns valued at \$1.5 million from 2005 and 2006.
- Reviewed four contracts valued at \$3.2 million to determine whether the Authority's procurement process complied with HUD and federal regulations.
- Obtained a legal opinion from the Office of Inspector General's (OIG) Office of General Counsel regarding the Authority's actions to obtain a line of credit and mortgage to renovate a donated building. Counsel opined that the Authority did not encumber HUD assets or violate its annual contributions contract.

- Obtained a legal opinion from OIG's Office of General Counsel regarding the Authority's use of excess funds from an Authority-owned Section 8 new construction project for its nonfederal projects and other accounts. Counsel opined that the Authority could use these funds as it saw fit, including the uses to which it put the funds in this instance.

# INTERNAL CONTROLS

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

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

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

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## Relevant Internal Controls

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

- Policies, procedures, control systems, and other management tools implemented to ensure that the Authority properly managed HUD funds in accordance with the terms of its annual contributions contracts and applicable HUD and federal regulations.

We assessed the relevant controls identified above.

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

## Significant Weaknesses

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

The Authority did not

- Properly support salary and benefit costs charged to HUD programs.
- Properly monitor disbursements to ensure that expenses incurred were consistent with the terms of annual contributions contracts and applicable HUD and federal regulations.

## APPENDIXES

### Appendix A

#### SCHEDULE OF QUESTIONED COSTS AND FUNDS TO BE PUT TO BETTER USE

Recommendation number	Ineligible 1/	Unsupported 2/	Funds to be put to better use 3/
1A		\$292,576	
1B	\$46,917		
1C			\$146,288
1D			\$ 15,639
Total	\$46,917	\$292,576	\$161,927

- 1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law; contract; or federal, state, or local policies or regulations.
- 2/ Unsupported costs are those costs charged to a HUD-financed or HUD-insured program or activity when we cannot determine eligibility at the time of audit. Unsupported costs require a decision by HUD program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures.
- 3/ Recommendations that funds be put to better use are estimates of amounts that could be used more efficiently if an OIG recommendation is implemented. This includes reductions in outlays, deobligation of funds, withdrawal of interest subsidy costs not incurred by implementing recommended improvements, avoidance of unnecessary expenditures noted in preaward reviews, and any other savings which are specifically identified. In these instances, if the Authority implements our recommendations, it will cease making unsupported allocations of salary and benefit costs to its HUD-funded programs and ineligible expenditures. Once the Authority improves its controls, this will be a recurring benefit. Our estimate reflects only the initial year of these benefits.

# Appendix B

## AUDITEE COMMENTS AND OIG'S EVALUATION

### Ref to OIG Evaluation

### Auditee Comments

Comment 1

Comment 2

Comment 3

Comment 3

Comment 3

Comment 4



### HOUSING AUTHORITY OF THE COUNTY OF BEAVER

#### JAMES F. TRESS ADMINISTRATION BUILDING

300 State Avenue  
Beaver, Pennsylvania 15009-1629

Telephone Number: (724) 775-1220  
TDD: (724) 775-5101  
Fax Number: (724) 775-8827

Carl DeChellis  
*Executive Director*

Brian L. Yaworsky  
*Deputy Executive Director*

#### Board of Commissioners

Rocco R. Bovalino, Jr.  
*Chairman*

Reverend Calvin Brown  
*Vice Chairman*

Domenic Leone

Michael Lacey

Cheryl M. Szedny

Carl DeChellis  
*Secretary*

George A. Verlihay  
*Legal Counsel*

October 19, 2006

John P. Buck, MSA, CGRM  
Regional Inspector General for Audit  
U.S. Dept. of Housing & Urban Development  
Office of Inspector General  
Wannamaker Building, Suite 1005  
100 Penn Square East  
Philadelphia, Pennsylvania 19107-3380

RE: OIG Audit Report

Dear Mr. Buck:

In response to the recent review of our program operation we are providing the following information as to why we believe our cost allocation system is reasonable.

We believe our internal controls are sufficient to ensure that the cost allocation for salaries and benefits are properly supported. Additionally, we do not agree that using a budget document (HUD 52566) is a proper analytic tool to quantify what was considered by your office to be an unsupported cost.

Public Housing Agencies confront greater regulatory burdens than private housing. HUD's recent release of the Harvard Graduate School of Design's Operating Fund Cost Study found significant regulatory and operating environmental differences between public and private housing.

We have prepared a matrix indicating the various rules and responsibilities Public Housing must address that our non federal developments are not subject to.

We feel this matrix indicates the higher degree of responsibility and oversight for public housing and clearly demonstrates the necessity for the weighted cost allocation table used during the period of your audit review.

Again, we'd like to thank your staff for their professionalism and consideration during their visit.

#### FAX NUMBERS:

TENANT SELECTION  
& WEATHERIZATION  
724 775-8071

HOUSING CHOICE  
VOUCHER PROGRAM  
724 561-0068

HOME IMPROVEMENT  
& MAINTENANCE  
DEPARTMENT  
724 774-2293

DEVELOPMENT  
COORDINATOR  
724 775-8073

Sincerely,

HOUSING AUTHORITY OF  
THE COUNTY OF BEAVER

Carl DeChellis  
Executive Director

CD:rs  
Enclosure  
cc: James Cassidy

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**Comment 3**

REGULATORY DIFFERENCES BETWEEN PUBLIC HOUSING AND PRIVATE HOUSING

	PUBLIC HOUSING	PRIVATE HOUSING	LIHTC	SECTION 8 PROGRAM
Regulatory Compliance	x		x	x
Income Eligibility Requirements	x		x	x
Third Party Verifications	x		x	x
EIV	x		x	x
Rent Calculations	x		x	x
Utility Allowance Determination	x		x	x
Interim Rent Adjustments	x			x
Annual Re Certs	x		x	x
REAC Inspections	x			
HUD Programmatic Requirements	x			x
50058	x			x
Error Corrections	x			x
Pet Rules	x			
Community Service	x			
Lease/Grievance	x			x
Rent Rules	x			x
Procurement Guidelines	x			
Wage Rates	x			
Annual Plan	x			x
SEMAP/PHAS Requirements	x			x
Tenant Participation Requirements	x			x
Waiting List Preference Requirements	x			x
14 day Notice Non Payment Rent	x	x		
Young Disabled/Elderly	x			
Lease Enforcement	x	x	x	
One Strike	x			
Fraud Abuse	x			
Section 504 Compliance	x		x	x
PFS Calculations	x			
CAPITAL Grant P/E Reports	x			
ACC Requirements	x			x
Cooperation Agreement	x			
Deconcentration	x			x
Turn Over Frequency	x			x
LIHTC Admission - Requirements			x	
Limited Partner Review/Oversight			x	
Special PHFA Review			x	
Rent Determination	x		x	x
Information Technology	x		x	x
Annual Unit Inspection	x	x	x	x
VAWA	x			x

## OIG Evaluation of Auditee Comments

- Comment 1** The audit evidence showed the Authority did not have adequate internal controls in place to ensure it properly supported allocations of salary and benefit costs to its HUD programs. In this regard, the Authority did not develop an adequate cost allocation plan or maintain personnel activity reports, formal accounting, or other records to support its allocations of salary and benefit costs. The Authority's consolidated annual contributions contract<sup>14</sup> with HUD specifically requires it to maintain records that identify the source and allocation of its funds. This key management control is critical in order to ensure the Authority spends federal funds in accordance with the regulatory requirements of each specific federal program. The Authority's annual contributions contract also requires it to maintain complete and accurate books of account and records that allow HUD to determine that all funds are expended in accordance with program regulations and requirements. The audit evidence showed the Authority did not do so.
- Comment 2** The Authority's annual contributions contract<sup>15</sup> and federal regulations<sup>16</sup> require it to prepare an operating budget and for the Authority's board of commissioners to review and approve the budget by resolution. The annual contributions contract prohibits the Authority from incurring operating expenditures unless the expenses are pursuant to an approved operating budget. It further requires that if unbudgeted expenditures are incurred in emergencies to eliminate serious hazards to life, health, and safety, the operating budget should be amended accordingly. As such, the approved operating budget is in fact a proper analytic tool.
- Comment 3** We agree that public housing agencies must follow regulations that private housing entities are not required to follow. In this regard, HUD established these regulations to ensure that the Authority is properly using HUD funds to meet its mission of providing decent, safe, and sanitary housing to eligible families. The matrix the Authority provided does not support the weight added to its cost allocation table.
- Comment 4** We do not question the need for a properly supported weighted cost allocation table. The audit evidence showed however, that the Authority's cost allocation table contained significant inconsistencies in the data. Further, the Authority did not properly support the weight added to the table.

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<sup>14</sup> See footnote 2 on page 5.

<sup>15</sup> See footnote 6 on page 7.

<sup>16</sup> See footnote 7 on page 7.