
AUDIT REPORT



TRAVELERS AND IMMIGRANTS AID/
CHICAGO CONNECTIONS

SUPPORTIVE HOUSING PROGRAM GRANT

CHICAGO, ILLINOIS

2001-CH-1008

JUNE 19, 2001

OFFICE OF AUDIT, MIDWEST
CHICAGO, ILLINOIS



Issue Date	June 19, 2001
Audit Case Number	2001-CH-1008

TO: Victor Thornton, Director, Community Planning and Development, Illinois State Office, 5AD

/signed/

FROM: Dale L. Chouteau, District Inspector General for Audit, Midwest, 5AGA

SUBJECT: Travelers and Immigrants Aid/Chicago Connections
Supportive Housing Program Grant
Chicago, Illinois

We completed an audit of the Supportive Housing Program Grant awarded to Travelers and Immigrants Aid/Chicago Connections (“Travelers”) in 1997. The audit was conducted in response to an anonymous complaint alleging that food coupons, Chicago Transit Authority fare tokens and corporate credit cards used in connection with a Travelers’ supportive housing grant program were misused. The objectives of the audit were to determine whether: (1) there was any basis to substantiate the allegations; (2) the expenses incurred and paid by Travelers were eligible and properly supported; and (3) adequate internal controls were implemented for the Supportive Housing Grant Program.

We determined that \$529 in cash was stolen in May or June 1998 from a metal lockbox used by the NextStep Program, one of Travelers’ supportive services. Travelers could not attribute this theft to any particular employee, and we were unable to establish how many employees may have had access to the cash. Written control procedures were in effect but Travelers could not locate an internal incident report to document the theft. There was no basis to support the allegations concerning misuse of the food coupons and other items.

We also found that Travelers charged HUD \$20,491 in unallowable expenses. Of this total, \$11,441 in expenses were unsupported, and \$9,050 were ineligible expenses under the grant agreement. The unsupported expenses were due to the possible misfiling of supporting documentation. The ineligible expenses were due to: (1) a lack of detailed review of expenses by accounting personnel; (2) clerical errors in allocating expenses; and (3) conflicting information between the accounting and payroll systems. In general, internal accounting controls were followed.

Within 60 days, please provide us, for each recommendation made in this report, a status report on: (1) the corrective action taken; (2) the proposed corrective action and the date to be completed; or (3) why action is considered unnecessary. Also, please furnish us copies of any correspondence or directives issued because of the audit.

Should you or your staff have any questions, please contact me at (312) 353-7832 or Ronald Huritz, Assistant District Inspector General for Audit, at (312) 353-6236, extension 2675.

Executive Summary

We completed an audit of the Supportive Housing Program Grant awarded to Travelers and Immigrants Aid/Chicago Connections in 1997. The audit was conducted in response to an anonymous complaint alleging that food coupons, Chicago Transit Authority fare tokens and corporate credit cards used in connection with a Travelers' supportive housing grant program were misused. The objectives of the audit were to determine whether: (1) there was any basis to substantiate the allegations; (2) the expenses incurred and paid by Travelers were eligible and properly supported; and (3) adequate internal controls were implemented for the Supportive Housing Grant Program.

We determined that \$529 in cash was stolen in May or June 1998 from a metal lockbox used by the NextStep Program, one of Travelers' supportive services. Travelers could not attribute this theft to any particular employee, and we were unable to establish how many employees may have had access to the cash. Written control procedures were in effect but Travelers could not locate an internal incident report to document the theft. There was no basis to support the allegations concerning misuse of the food coupons and other items.

We also found that Travelers charged HUD \$20,491 in unallowable expenses. As a result, Travelers failed to disburse a portion of the grant funds as prescribed in HUD's grant agreement and other regulations. Additionally, HUD could not be assured that Travelers was accurately reporting its expenses.

HUD Was Charged For Unsupported And Ineligible Expenses

Travelers and Immigrants Aid/Chicago Connections ("Travelers") charged HUD \$20,491 in unallowable expenses. Of this total, \$11,441 in expenses were unsupported, and \$9,050 were ineligible expenses under the grant agreement.

The unsupported charges related to the Salary and Office Supplies expense category. The grant agreement allowed Travelers to charge 25 percent of the former program director's salary to the HUD-funded NextStep program. Instead, Travelers charged 75 percent of his salary to the program. Travelers was unable to provide any documentation to support the 75 percent salary allocation. As a result, HUD was charged at least \$10,920 in excess salary expense. In addition, no documentation could be found to support two purchases of office supplies totaling \$521.

The ineligible expenses of \$9,050 related to the Vacation (\$460), Communication (\$104) and Client Support (\$8,486) categories. Travelers incorrectly charged HUD for: vacation pay of an employee not assigned to the NextStep program;

telephone charges for telephone numbers not belonging to NextStep; and meals for non-NextStep clients. These incorrect charges were attributable to timing differences between Travelers' accounting and payroll systems, and other clerical errors. As a result of the unsupported and ineligible expenses, HUD funds may have been used for activities and programs not related to the Supportive Housing Grant Agreement, and a default may have been committed under its terms.

Recommendations

We recommended that the Director, Community Planning and Development, Illinois State Office, assures that Travelers: (1) furnishes HUD with documentation to support the \$11,441 in unsupported expenses or repays HUD for the unsupported amount; (2) repays HUD \$9,050 for the ineligible expenses charged to the NextStep Program; and (3) strengthens the controls over its monitoring of financial data contained in both the accounting and payroll systems to ensure the accuracy of payroll and other expenses charged to HUD.

We presented our report to Travelers and to the Director of HUD's Community Planning and Development Division, Illinois State Office. We held an exit conference with the Executive Officer of Travelers on May 7, 2001. Travelers provided a written response to our finding and recommendations. Their response acknowledged that misfiling of some payment documents may have resulted in the unsupported items. However, they disagreed with our finding with respect to the unsupported payroll allocation. We included excerpts of the response in the finding. Appendix B contains the entire text of the response.

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Introduction

The Travelers Aid organization was founded in 1888 to assist individuals who were new residents in Chicago. In 1968, the organization merged with the Immigrant Protection League, becoming Travelers and Immigrants Aid. In 1995, the organization underwent a name change and became known as Heartland Alliance for Human Needs and Human Rights, an anti-poverty, human rights non-profit organization. Heartland Alliance is the parent organization for Travelers and Immigrants Aid/Chicago Connections, Chicago Health Outreach, and Century Place Development Corporation.

Travelers and Immigrants Aid/Chicago Connections (“Travelers”) provides social, legal, rehabilitation, and educational services which fall into the following areas: services for homeless people and those at risk of becoming homeless, youth and residential services, HIV/AIDS services, and services for women and families.

In March 1997, HUD awarded Travelers a Supportive Housing Program grant totaling \$1,377,992 for the NextStep project. The purpose of the grant was to provide transitional housing and independent living skill development for the homeless afflicted with HIV/AIDS. The NextStep project was administered by Rafael Center, a program under the direction of Travelers. Rafael Center is located at 4750 North Sheridan Road, Chicago, Illinois. The residence used for the NextStep program is located at 4635–4637 North Racine Avenue, Chicago, Illinois.

The President of Heartland Alliance for Human Needs and Human Rights is Sid Mohn. The Executive Officer of Travelers, who is also a Vice-president of Heartland Alliance, is Linda Traeger. Travelers’ accounting records are located at its administrative headquarters, 208 South LaSalle Street, Suite 1818, Chicago, Illinois.

Audit Objectives

Our audit objectives were to determine whether: (1) there was any basis to substantiate allegations made by a complainant concerning misuse of Travelers’ program resources, (2) expenses incurred and paid by Travelers were eligible and properly supported, and (3) adequate internal controls were implemented for the Supportive Housing Grant Program.

Audit Scope and Methodology

We performed our audit from June 2000 through February 2001 in accordance with generally accepted government auditing standards for performance audits. The audit covered the Supportive Housing Program Grant activities for the period April 1997 through March 2000.

We obtained an understanding of the NextStep program by reviewing pertinent financial and operational documents and by interviewing 15 members of Travelers’ staff. We

analyzed case management files of 39 NextStep clients to determine whether Travelers followed its procedures in processing clients through the NextStep program.

We reviewed personnel files for 23 of 25 NextStep employees to determine whether payroll expenses charged to HUD for these employees were properly supported and eligible.

We reviewed Travelers' Account Detail ledger, HUD's Line of Credit Control System showing grant drawdowns, and other pertinent documents and records to trace expenses incurred to the funds drawn, and to determine the population size of the expenses incurred for the NextStep project during the grant period.

To determine whether expenses charged to HUD for the grant period were eligible and properly supported, and that Travelers followed its internal controls in processing the expenses, we analyzed a sample of 226 expense items listed in Travelers' Account Detail ledger. This sample represented approximately 14 percent of the total grant awarded.

We provided a copy of this report to the President of Heartland Alliance and to the Executive Officer of Travelers.

HUD Was Charged For Unsupported and Ineligible Expenses

Travelers and Immigrants Aid/Chicago Connections (“Travelers”) charged HUD \$20,491 in unallowable expenses. Of this total, \$11,441 in expenses were unsupported, and \$9,050 were ineligible expenses under the grant agreement. The unsupported expenses were primarily due to the possible misfiling of the supporting documentation. The ineligible expenses were due to: (1) a lack of detailed eligibility review of the expenses by Accounting personnel; (2) clerical errors in allocating expenses; and (3) conflicting information between the accounting and payroll systems. As a result, Travelers failed to disburse a portion of the grant funds as prescribed in HUD’s grant agreement and other regulations. Additionally, HUD could not be assured that Travelers was accurately reporting its expenses.

Grant Agreement and Application

The 1996 Supportive Housing Grant Agreement, executed March 27, 1997, stated that the agreement was made between HUD and Travelers and Immigrants Aid/Chicago Connections to assist the Travelers’ initiative known as Rafael Center–NextStep Project. The agreement stated that no change could be made to the project, or to any right, benefit, or advantage of the grantee without prior written approval from HUD. If Travelers used the grant funds for purposes other than authorized by the grant agreement, such action would be considered a default.

The purpose of the \$1,377,992 grant was to enable the NextStep project to provide transitional housing and independent living skill development for homeless persons afflicted with HIV/AIDS.

Criteria

Office of Management and Budget Circular A-110, Subpart C.53(b) – Retention and Access Requirements for Records, states financial records, supporting documents, statistical records, and all other records pertinent to the award, shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of submission of quarterly or annual financial reports, as authorized by the federal awarding agency.

24 CFR Part 583.300(g)–Records and Reports, requires the grantee to maintain records and prepare reports HUD may require within the required time frame.

24 CFR Part 583.405(b) - Documentation of other changes, requires the grantee to fully document any changes to an approved program that do not necessitate a prior HUD approval.

Some Expenses Charged To HUD Were Unsupported

Travelers could not properly support \$11,441 in expenses charged to HUD for the NextStep project. The unsupported expenses were related to the Salary and Office Supplies expense category.

Travelers charged HUD an excess of \$10,920 in salary expense for the former NextStep program director. According to the budget approved by HUD, Travelers was allowed to charge 25 percent of the program director's salary to the NextStep program. In testing a sample of salary expenses, we determined from the employee's earnings statements and payroll allocation records that Travelers increased the amount of his salary charged to the NextStep cost center to 75 percent from the allowable 25 percent. Travelers' Account Detail listing showed that the increased charge began on August 31, 1999, and continued for at least 10 pay periods until the end of the Supportive Housing Grant.

Travelers verbally advised us that it increased its allocation of the former director's salary to the NextStep cost center due to his increased time spent on NextStep activities. However, Travelers was unable to provide any written documentation to support the 75 percent allocation. HUD's Community Planning and Development representative was not informed by Travelers of the increased allocation. Additionally, Travelers was unable to provide purchase orders, standard payment forms, invoices or cancelled checks to support \$521 in Office Supplies charged to HUD during the grant period.

Some Expenses Charged To HUD Were Ineligible

Travelers charged HUD for \$9,050 in ineligible expenses. The ineligible expenses were comprised of the following:

Accounts	1997	1998	1999	2000	TOTAL
Vacation	\$0	\$460	\$0	\$0	\$460
Communication	\$0	\$0	\$104	\$0	\$104
Client Support - Food	\$0	\$0	\$0	\$8,316	\$8,316
Client Support - Medical	\$170	\$0	\$0	\$0	\$170
TOTAL	\$170	\$460	\$104	\$8,316	\$9,050

Travelers charged HUD \$170 for medical prescriptions for five individuals who were not clients of the NextStep program during the grant period. Because expense allocations were made by individual program areas rather than as a centralized function, Travelers' Accounting Division did not re-verify the allocation of medical expenses to ensure the eligibility of the clients.

Travelers incorrectly charged HUD \$460 in expenses under the Vacation account. This amount was charged for an employee who, based on our review of her personnel file and supporting documentation, was not employed at NextStep. Travelers could not provide a reason for this charge that we determined belonged to a cost center other than NextStep. The accounting and Automated Data Processing payroll systems were not linked, and records might not be accurate at times because updates to both systems were not made consistently or in a timely manner.

Travelers charged HUD \$104 in communication expenses for payment of a telephone bill for two telephone numbers that belonged to cost centers other than NextStep. Travelers indicated that this charge to NextStep was a clerical error.

Travelers erroneously charged HUD \$8,316 for clients' meals. Of \$12,342 charged to HUD for meals in January 2000, only \$4,026 of the expense belonged to the NextStep program, as supported by the purchase order and invoice. Travelers said it was an error to charge the remaining amount of \$8,316 to HUD. The excess charge may not have occurred if Travelers' accounting staff had matched documentation attached to the payment check to ensure dollar amounts on the check and supporting detail corresponded.

As a result of the unsupported and ineligible expenses charged by Travelers, HUD funds may have been used for activities and programs not related to the Supportive Housing Grant Agreement, and a default may have been committed under its terms.

Auditee Comments

(Excerpts from Travelers' comments on our draft finding follow. Appendix B contains the entire text of the auditee comments.)

While the ADP system has served well with respect to processing the payments of employees, it had proved problematical in addressing the organization's needs with respect to salary allocation. In response to this, and in conjunction with the purchase of a new accounting software package containing a far superior allocation system, the use of the ADP system to perform salary allocation was discontinued.

We are concerned about the several ineligible expense items discovered through this comprehensive audit, and have reviewed the issues presented with the staff responsible for the coding, approval and monitoring process. Although the organization has received clean reports from our audits over the years by diverse funders and the regular auditing process, this 100 percent audit did reveal some difficulties with our filing (refiling) systems and we have taken steps to address it.

OIG Evaluation of
Auditee Comments

We adjusted our Finding to reflect additional documentation provided to us before and subsequent to the exit conference, and clarifying information that resulted from further discussions with the auditee and HUD.

Recommendations

We recommend that the Director, Community Planning and Development, Illinois State Office, assures that Travelers:

- 1A. Furnishes HUD with documentation to support the \$11,441 in unsupported expenses, or repays the unsupported amount to HUD;
- 1B. Repays HUD \$9,050 for the ineligible expenses charged to the NextStep Program; and
- 1C. Strengthens controls over its monitoring of financial data contained in both the accounting and payroll systems to ensure the accuracy of payroll and other expenses charged to HUD.

Management Controls

In planning and performing our audit, we considered the management controls of Travelers and Immigrants Aid/Chicago Connections in order to determine our auditing procedures, not to provide assurance on the controls. Management controls include the plan of organization, methods and procedures adopted by management to ensure that its goals are met. Management controls include the processes for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

Relevant Management Controls

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

- Program Operations - Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Validity and Reliability of Data - Policies and procedures that management has implemented to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.
- Compliance with Laws and Regulations - Policies and procedures that management has implemented to reasonably ensure that resource use is consistent with laws and regulations.
- Safeguarding Resources - Policies and procedures that management has implemented to reasonably ensure that resources are safeguarded against waste, loss, and misuse.

We assessed all of the relevant controls identified above.

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

Significant Weakness

Based on our review, we believe the following item is a significant weakness:

- Compliance with Laws and Regulations: Travelers failed to spend a portion of the grant funds as prescribed in HUD's grant agreement and other regulations. (See Finding.)

Follow Up On Prior Audits

The Office of Inspector General issued an audit report on Travelers and Immigrants Aid on June 9, 1993 (Audit Case Number 93-CH-251-1024). That report contained four findings which were closed on November 5, 1993. The Finding contained in this report does not repeat any of the previous findings.

An Independent Auditors' Report on Travelers and Immigrants Aid (consolidated with Heartland Alliance For Human Needs & Human Rights) for the fiscal year ended June 30, 1999, contained no findings.

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Schedule of Questioned Costs

<u>Recommendation Number</u>	<u>Type of Questioned costs</u>	
	<u>Ineligible 1/</u>	<u>Unsupported 2/</u>
1A		\$11,441
1B	\$9,050	

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 costs charged to a HUD-financed or HUD-insured program or activity and eligibility cannot be determined at the time of audit. The costs are not supported by adequate documentation or there is a need for a legal or administrative determination on the eligibility of the costs. Unsupported costs require a future 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.

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Auditee Comments

April 26, 2001

Mr. Ron Huritz, Assistant District Inspector General for Audit
Office of Inspector General for Audit, Midwest
U.S. Department of Housing and Urban Development
77 W. Jackson Blvd., Room 2646
Chicago, IL 60604-3507

Dear Mr. Huritz:

Thank you for providing the opportunity to respond to the report on the recently completed program audit. I believe that the attached documentation from our Vice President of Finance and Information Systems provides additional clarification and documentation about some of the items that were unsupported or considered ineligible at the time the report was written.

We would appreciate having the opportunity to meet with you after you've reviewed the attached response to specific items, to discuss next steps, including any additional actions we might be able to take to address the outstanding items. We hope that you will agree that the additional documentation is sufficient to almost eliminate the unsupported cost finding and to substantially reduce the items considered ineligible for this grant.

We are concerned about the several ineligible expense items discovered through this comprehensive audit, and have reviewed the issues presented with the staff responsible for the coding, approval and monitoring process. Although the organization has received clean reports from our audits over the years by diverse funders and the regular auditing process, this 100% audit did reveal some difficulties with our filing (refiling) systems and we have taken steps to address it.

I will call you next week to follow-up, or please call me and let me know if there is other information I can provide.

Sincerely,

Linda E. Traeger
Vice President and Executive Officer

cc: Robert Lowe

Enclosures

Memo

To: Linda Traeger
From: Rob Lowe
cc: Sid Mohn, Jim Jernigan
Date: 4/26/01
Re: OIG Draft Audit Findings

I am writing this document in response to the draft finding and detail provided by Mr. Huritz's office. Below and attached is additional information in the hopes of clarifying much of what has been categorized as either unsupported or ineligible in the draft.

- I. Salary Expense (Various staff identified as unsupported costs for a total of \$7,023)

Attached are the earnings records and timesheets for the individuals listed in the draft report detail. These individuals all worked for the program and were paid accordingly. Apparently, the point of contention is with to what extent the ADP payroll system is utilized in the accounting process. While ADP has served well with respect to processing the payments of employees, it had proved problematical in addressing the Organization's needs with respect to salary allocation. In response to this, and in conjunction with the purchase of a new Accounting software package containing a built-in and far superior allocation system, the use of the ADP to perform salary allocation was discontinued. I believe the OIG auditors were given demonstrations of how the allocation system works during their review. Moreover, this system has been reviewed and approved by our regular fiscal Auditors, numerous funders, both private and governmental, as well as by nationally recognized Accreditation Boards. All have found our payroll procedures to be in accordance with GAAP and possess proper internal control design with necessary separation of duties. In light of this, we would ask these items to be removed from the draft report.

- II. Communication Expense (Ameritech \$2,267.93 in unsupported costs)

The P.O., invoice, and check copy, and cancelled check have all been located for the Ameritech purchase listed on the sheet. A copy is attached and the original is available for review if needed. In light of this, we would ask this item to be

removed from the draft report.

III. Rent Expense (\$13,781.97 in ineligible cost)

There may have been some misunderstanding on the grant procedure that created the issue described on the report. While it is true that due to increased utilization of the 4750 N. Sheridan location by this program their allocation of rent cost was increased, it was not our understanding that this change had to be communicated to the funder due to the consolidated line item it was paid from. In the original budget, rental costs are part of a consolidated budget line item titled "Operating Costs". This line item not only includes rent but a number of other sub categories as well. Because the "Operating Costs" line item did not change, and the costs remained within the 10% variance threshold, we did not at the time inform HUD.

Additionally, we would like to note that the narrative section contained some inaccuracies regarding the utilization of space at the Ecumenical Institute. This space, in addition to being the administrative office for Rafael Center, is primarily utilized for program activities. The change in the rent corresponded with increased proportional utilization by the Next Step program at the Sheridan location for program operations.

It is our desire to work directly with HUD to address this issue and clarify any procedural issues that may not have been followed. However, the matter is categorized in the report in a way that we are not in agreement with and would like to see the report language revised accordingly.

IV. Client Support (Jewel Food Store \$5,000 in unsupported costs)

The P.O., invoice, and check copy, and cancelled check have all been located for the Jewel purchase listed on the sheet. A copy is attached and the original is available for review if needed. In light of this, we would ask this item to be removed from the draft report.

Summary:

If agreed to, the removal of the above items would reduce the findings of the report from \$14,912.11 in unsupported costs to \$817.11 in unsupported costs. Additionally, it would reduce the amount of ineligible costs from \$22,831.92 to \$9,049.95. We are willing to take whatever steps needed to resolve the open items. While certainly not making light of these amounts, it should be noted that the remaining open items represent less than 1% of the \$1.3 million program budget. We will continue to review our procedures and policies to ensure that even this very small variance amount is not repeated in future years. If the provided documentation is not sufficient to make the requested changes in the draft report, we would be willing to meet with the OIG review group to discuss the matter further.

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The Honorable Fred Thompson, Ranking Member, Committee on Governmental Affairs, 706 Hart
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The Honorable Dan Burton, Chairman, Committee on Government Reform, 2185 Rayburn
Building, United States House of Representatives, Washington, DC 20515
The Honorable Henry A. Waxman, Ranking Member, Committee on Government Reform, 2204
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