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# AUDIT REPORT



Villa West II Apartments  
Topeka, Kansas

2001-KC-1003

June 4, 2001

OFFICE OF AUDIT, GREAT PLAINS  
KANSAS CITY, KANSAS



Issue Date	June 4, 2001
Audit Case Number	2001-KC-1003

TO: Herman Ransom, Director, Office of Multifamily Housing, Kansas City Hub, 7AHM  
*Roger E. Niesen*

FROM: Roger E. Niesen, District Inspector General for Audit, 7AGA

SUBJECT: Topeka Housing Associates II L.P.  
Villa West II Apartments  
Topeka, KS

We have completed an audit of the Villa West II Apartments in Topeka, Kansas. We selected the project based on an audit request from your office that indicated there were unauthorized distributions from project funds. Our overall audit objective was to determine whether project officials used project funds for purposes other than reasonable administrative fees, operating expenses, necessary repairs and allowable distributions from surplus cash.

We concluded that the management agent, Metro Developers, Inc., overcharged the project \$8,853 for payroll services and did not always follow its HUD approved management plan regarding allocation of direct expenses. Additionally, Metro did not always follow its management agreement that required obtaining owner approval for expenditures over \$1,000.

Within 60 days please give us, for each recommendation 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 (913) 551-5870.

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# Executive Summary

We have completed an audit of the Villa West II Apartments. We selected the project based on an audit request from your office that indicated there were unauthorized distributions from project funds. Our overall audit objective was to determine whether project officials used project funds for purposes other than reasonable administrative fees, operating expenses, necessary repairs and allowable distributions from surplus cash.

We concluded the management agent, Metro Developers, Inc., overcharged the project \$8,853 for payroll services and did not always follow its HUD approved management plan to allocate direct expenses. Additionally, the management agent did not always follow its management agreement to obtain owner approval for expenditures over \$1,000.

We determined Metro Developers, Inc., (Metro) made payments for other than reasonable operating expenses and necessary repairs of the project. This occurred because Metro did not have adequate controls and did not ensure it followed existing policies and procedures. As a result, HUD lacks assurance project operations were conducted in the most efficient and effective manner.

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## Metro Overcharged the Project

From 1998 through 2000, Metro charged 25 to 35 percent over actual payroll expenses for administration of payroll, payroll taxes, and worker's compensation insurance. Metro managed numerous rental properties not insured by HUD and did not alter its private sector management practices to account for the management practices required by its Regulatory Agreement with HUD. As a result, \$8,853 in project funds were used to pay unallowable expenses (see Finding 1).

## Metro Did Not Use Its Approved Plan

Metro did not accurately charge maintenance payroll expenses to Villa West II. Specifically, Metro used a per unit allocation method to charge some labor costs between projects when those costs should have been charged directly to a specific project. Metro did not have procedures to capture direct work and materials expended at individual units. As a result, Villa West II was not following its approved management plan and it could be paying more than necessary for labor costs (see Finding 1).

## Metro Needs to Implement Its Controls

Metro did not get owner approval for all expenditures over \$1,000. When Metro's employees received separate invoices from the same vendor for work performed on the same unit on the same day, the employees processed the invoices separately.







As a result, HUD and the owners lack assurance funds were used appropriately (see Finding 1).

We recommend that the Director, Office of Multifamily Housing, Kansas City Hub ensure Metro Developers, Inc. repays the Villa West II general operating account \$8,853 for unauthorized disbursements for payroll expenses for the years 1998, 1999 and 2000; and obtains Metro's payroll supporting documentation (spreadsheets) to determine and recoup the amount Metro overcharged after December 31, 2000 to date. We also recommend the Director ensure Metro develops and implements controls to charge only actual costs for payroll services and procedures to capture direct maintenance labor costs by individual apartment unit. Further, we recommend the Director ensure Metro develops and implements controls that ensure employees obtain owner approval for all expenditures over \$1,000.

We conducted an exit conference with the owner of Metro Developers, Inc. on March 15, 2001. We provided our draft finding to Metro Developers, Inc., on May 11, 2001. Metro Developers, Inc. provided written comments to our draft findings on May 29, 2001. We included excerpts of the comments with the finding. The complete text of the comments are included in Appendix B. We provided a copy of this report to the project's owners and the management agent.

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# Introduction

The Topeka Housing Associates II, LP was created as a limited partnership under the laws of the State of Kansas on November 30, 1989 for the purpose of constructing and operating a rental housing project called Villa West II Apartments. HUD approved refinancing of the partnership's existing mortgage through section 223(f) of the National Housing Act on December 17, 1996. The mortgage and HUD co-insurance subject the project to HUD's rules and regulations as stated in the project's Regulatory Agreement between the owners, the lender and HUD. The lender is GMAC Commercial Mortgage Corporation. Villa West II Apartments consists of 60 unsubsidized low income housing tax credit units. The Villa West II Apartment's Federal Housing Administration number is 102-11020.

The owner of Metro has been in the construction and property managing business since 1963. Metro Developers, Inc.'s main office is located in Savannah, Georgia. In 1998, American Housing Associates, the general partner for the ownership group, became dissatisfied with the Villa West II management agent (Mid-Land Management, Co., Inc.) because the security deposit and cash accounts were under funded. In March 1998, the owners requested HUD approval for a change in management agents. Metro Developers, Inc. was approved by HUD on March 24, 1998 to take over as the new management agent for Villa West II.

The Real Estate Assessment Center sent a letter on February 16, 2000 to the owners, Topeka Housing Associates II, informing them of possible program compliance deficiencies. The initial assessment by the Real Estate Assessment Center indicated there was an unauthorized distribution of project assets and security deposits were under funded. The letter, sent by the Real Estate Assessment Center, included a request for a response within 30 days. The owners did not respond within 30 days. HUD's Office of Multifamily Housing followed up with a letter on March 24, 2000 requesting a response within 15 days. Housing received a letter, dated April 18, 2000, from a law firm representing two of the three general partners. The letter indicated the security deposits had been fully funded and the two partners had initiated legal proceedings against Metro Developers, Inc. to recover the unauthorized distribution. From April through June 2000, numerous correspondence, including two Freedom of Information Act requests, occurred between the Office of Housing, HUD General Counsel, the three general partners and the partners' separate attorneys. During this time, the project funds were not returned and no evidence of correct funding of the security deposit account was provided to HUD. Two of the general partners said they did not benefit from the unauthorized distribution of funds. They said the third general partner acted as the management agent and controlled all project funds.

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## Audit Objectives

Our audit objective was to determine whether project officials used project funds for purposes other than reasonable administrative fees, operating expenses, necessary repairs and allowable distributions from surplus cash.

Audit Scope and  
Methodology

We performed our on-site work from March through April 2001.

We interviewed HUD program staff to obtain background information on the project. We interviewed the project's owners, management agent, and management agent employees to gain an understanding of the management agent's responsibilities and operational processes. We also interviewed the owner's independent certified public accountant to obtain financial data.

To determine whether project officials complied with applicable laws and regulations, we analyzed HUD project files, personnel and payroll records, bank statements and cancelled checks, cash receipts and deposits, check register and invoices. We also analyzed the project's year-end financial statements for the periods ended December 31, 1998 and 1999. Further, we reviewed the Regulatory Agreement, Management Certifications, Management Agreement and Management Plan governing operation of the project between the management agent and owners.

The audit covered the period from January 1998 through December 2000, and was adjusted as necessary. We conducted the audit in accordance with generally accepted government auditing standards.

## Metro Did Not Have Adequate Controls To Ensure It Followed Policies and Procedures

Metro Developers, Inc., (Metro) made payments for other than reasonable operating expenses and necessary repairs of the project. The management agent, Metro, overcharged the project \$8,853 for payroll services and did not always follow its HUD approved management plan to allocate direct expenses. Additionally, the management agent did not always follow its management agreement to obtain owner approval for expenditures over \$1,000. Metro managed numerous rental properties not insured by HUD and did not alter its private sector management practices to account for the changes required by its Regulatory Agreement with HUD. As a result, HUD lacks assurance project officials conducted business in the most efficient and effective manner. Project funds totaling \$8,853 were used for unallowable expenses.

### HUD Requirements

HUD Handbook 4381.5, REV-2, The Management Agent Handbook, Chapter 6, Section 4, Financial Compliance, Section 6.37, 'Assigning Management Costs', states in paragraph c (2), "The agent may not impose surcharges or administrative fees in addition to actual costs."

The same handbook Section 6.38, Management Costs Charged To The Projects Operating Account, says in paragraph a (2) "If front-line management functions for several properties are performed by staff of the agent operating out of a single office, (b) the agent may not impose surcharges or administrative fees in addition to actual costs."

Further, Chapter 6, Program Monitoring, Section 4, 6-37 paragraph c (1) says, "Salaries and fringe benefits of personnel performing front-line duties are prorated among the properties served in proportion to actual use."

The HUD approved Owner-Managing Agent Certification plan says, maintenance persons will be charged to Villa West II at the rate of \$10 per hour of work performed at the property.

### Metro's Management Plan and Agreement

Metro's Management Plan states in Section 1. Exhibit -1, Part C.(3), The Managing Agent shall seek approval of the Owner when any expenditure greater than \$1,000 is needed for a single item with exception of recurring budgeted expenses, emergency



repairs involving manifest dangers to property or persons or those required to avoid suspension of any necessary services to the project.

The Management Agreement Section II.(B.) says, “. . . the Management Agent shall conduct its management activities in accordance with the Policies and Procedures set forth in the Management Plan.”

Metro Overcharged the Project

From 1998 through 2000, Metro charged 25 to 35 percent over actual payroll expenses for administration of payroll, payroll taxes, and workers compensation insurance.

Metro managed numerous rental properties not insured by HUD. Metro routinely charged for payroll services expense at those properties using a flat rate markup on actual payroll costs. However, requirements at HUD-insured properties differ significantly from those in the private sector. Metro did not alter its management practices conducted in the private sector to account for the management practices required by the property's Regulatory Agreement with HUD. HUD stipulates that only actual costs can be charged for payroll services. As a result, Metro charged the project for unallowable costs.

In 1998 Metro charged a flat 25 percent rate for payroll administration and taxes, and an additional flat 10 percent rate for workers compensation insurance premiums. In February 1999, Metro ceased charging the 10 percent for insurance premiums, but continued charging the 25 percent rate for administration and payroll tax services. Metro stopped charging the 10 percent fee for insurance because of an independent auditor finding in a 1998 audit report. We calculated the amount Metro overcharged the property for payroll services to be \$8,853 for the years 1998, 1999, and 2000.

Metro Did Not Use Its Approved Plan

Metro did not accurately charge maintenance payroll expenses to Villa West II. Specifically, Metro used a per unit allocation method to charge some labor costs between projects when those costs should have been charged directly to a specific project. Metro manages three properties at Villa West Apartments. Two of the properties are non-HUD related.

In 1998, Metro received HUD's approval to charge maintenance workers' wages to the property where the work is performed. Specifically, the HUD-approved Owner-Managing Agent Certification plan says that maintenance persons will be charged to Villa West II at the rate of \$10 per hour of work performed at the property. However, Metro's payroll records indicate it allocated expenses for all on-site employees, including maintenance workers, using an indirect cost allocation method.

Metro used the indirect cost allocation procedure because it did not have a method, such as detailed time sheets, to show where work was performed. As a result, Villa West II was not following its approved management plan and it could be paying more than necessary for labor costs. Metro did not have a control to ensure it followed its HUD-approved plan.

Owner Approvals Were  
Not Always Obtained

Metro did not get owner approval for all expenditures over \$1,000. When Metro's employees received separate invoices from the same vendor for work performed on the same unit on the same day, the employees processed the invoices separately. Most invoices were less than \$1,000. However, invoices for work done by the same vendor on the same unit on the same day often added to be over \$1,000. This occurred on invoices for floor covering and carpeting and had the effect of bypassing the requirements in the Management Plan to get owner approval for all expenditures over \$1,000.

We tested 53 transactions for carpet and flooring work from the Villa West II General Operating account in 1998, 1999, and 2000. We found 12 instances where multiple invoices for carpet and flooring work done in the same unit on the same day exceeded \$1,000. Metro's on-site property manager said she was not aware the invoices should have been considered as one. However, Metro did not have any controls to detect if its approval procedures were followed. Compliance with owner approval levels is an important control that ensures funds are used effectively and for authorized purposes. As a result, HUD and the owners lack assurance funds were appropriately used.

**Auditee Comments**

Excerpts from the President of Metro Developers, Inc. comments are copied below. Appendix B contains the complete text of the comments and attachments.

- 1A. Metro Developers, Inc. has reimbursed Villa West Apartments, Phase 2 General Operating Account for the 1998 – 2001 overages on the payroll expenses. Metro has also reimbursed the Operating Account in the amount of \$386.55 for the January and February, 2001 overages.
- 1B. Metro Developers, Inc. has reduced the charge for the payroll reimbursement surcharge to 16 percent and will monitor these charges quarterly and adjust them as necessary to insure that the actual costs will be charged.
- 1C. A revised “Employee Time Sheet” to breakdown labor costs by property phase will be implemented. Maintenance Work Orders will be specific about time and materials used on each apartment.
- 1D. Owner approval will be obtained on all expenditures which exceed \$1,000.

**OIG Evaluation of  
Auditee Comments**

We have evaluated the actions undertaken by Metro and revised our recommendations as necessary.

The actions Metro has taken and planned should correct the problems identified if the actions are followed through to completion. Although Metro indicates they are still assessing the payroll surcharge as a percentage, if they adjust the charges quarterly to actual then the intent of our recommendation will be achieved. Metro’s comments only said they will obtain owner approval on all expenditures that exceed \$1,000; however, Metro provided an implementation policy as an attachment.

Recommendations

We recommend the Director, Office of Multifamily Housing, Kansas City Hub ensure Metro Developers, Inc.:

- 1A. Repaid the Villa West II general operating account \$8,853 for unauthorized disbursements for payroll expenses for the years 1998, 1999 and 2000; and properly calculates and repays all amounts overcharged to date in 2001.
- 1B. Establishes and implements controls to ensure only actual costs are charged for payroll services.
- 1C. Implements the time sheet developed to capture direct maintenance labor costs by individual apartment unit.
- 1D. Implements controls developed to ensure employees obtain owner approval for all expenditures over \$1,000.

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# Management Controls

In planning and performing our audit, we considered the management controls of the management agent, Metro Developers, Inc., for the Villa West II Apartments 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.

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## Relevant Management Controls

We determined there were no relevant management controls applicable to our original objectives. However, after the review began we identified control weaknesses that contributed to instances of non-compliance with the Management Certification and the Regulatory Agreement.

As a result, we evaluated the following management controls:

1. Assuring proper allocations of indirect costs, and
2. Assuring appropriate expenditure of project funds.

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 Weaknesses

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

- Metro did not differentiate its management practices conducted in the private sector and management practices required by the property's Regulatory Agreement with HUD. A control to ensure only actual payroll costs are charged to the project does not exist (See Finding 1).
- Metro received HUD approval for its proposal that the maintenance workers' wages are charged to the apartment phase where the work is performed. However, Metro's payroll records indicate it allocated expenses for all on-site employees, including

maintenance workers, using an indirect cost allocation method. A control to ensure maintenance workers' wages are correctly charged to the project as a direct cost does not exist (See Finding 1).

- Metro did not combine invoices where there were two invoices for carpet and flooring work done in the same unit on the same day. Metro did not have any controls to detect if its approval procedures were being followed. Compliance with owner approval levels is an important control that ensures funds are effectively used and for authorized purposes (See Finding 1).

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# Follow Up On Prior Audits

This is the first Office of Inspector General audit of the Villa West II Apartments in Topeka, Kansas

# Schedule of Questioned Costs

<u>Recommendation</u>	<u>Type of Questioned costs</u>	
	<u>Ineligible 1/</u>	<u>Unsupported 2/</u>
1A	\$8,853	

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.



# Auditee Comments



May 25, 2001

Mr. Roger E. Niesen  
District Inspector General for Audit  
Kansas City Program Center  
Kansas Department of Commerce and Housing  
Gateway Tower II, Room 200  
400 State Avenue  
Kansas City, KS 66101-2406

Dear Mr. Niesen,

In response to your letter of May 11, 2001, Metro Developers, Inc. has taken the following steps the address the concerned items:

- I.A Metro Developers, Inc. has reimbursed Villa West Apartments, Phase 2 General Operating Account for the 1998 - 2001 overages on the payroll expenses. On May 10, 2001 the reimbursement was for \$8,734 in accordance with the audit from Tauber & Balsler. On May 25, 2001 a check for \$119 to pay an additional amount for 1998, 1999 and 2000 was deposited in order to conform with the requirements of your letter. Metro has also reimbursed the Operating Account in the amount of \$386.55 for the January and February, 2001 overages. Copies of all checks are attached.
- I.B Metro Developers, Inc. has reduced the charge for the payroll reimbursement surcharge to 16%. We will monitor these charges quarterly and adjust as necessary to insure that the actual costs will be charged.
- I.C A revised "Employee Time Sheet" to breakdown labor costs by property phase will be implemented. Maintenance Work Orders will be specific about time and materials used on each apartment. See attached memo from the Property Manager.
- I.D Owner approval will be obtained on all expenditures which exceed \$1,000.

Please advise if further action is required.

Yours very truly,  
METRO DEVELOPERS, INC.

A handwritten signature in black ink, appearing to read "Edwin J. Feiler, Jr.", written over a stylized graphic element.

Edwin J. Feiler, Jr.  
President

EJFjr/mgp  
Enclosures

D:\MGPAKANSAS\EJF

Feiler Building • 120 Habersham St. • Savannah, GA 31401-3892 • 912 232-6444 • Fax 912 232-1612

20051

METRO DEVELOPERS, INC.  
120 HABERSHAM ST.  
SAVANNAH, GA 31401-3892

64-3231812

DATE 5-10-01

PAY TO THE ORDER OF Villa West 2 Den Open Acct \$ 8734.00

Eighty Seven Hundred Thirty Four & 100/100 DOLLARS

AMERIBANK  
SAVANNAH, GA 31418-2117

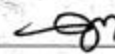
*[Signature]*

*[Redacted]*

VillaWest Villa West 2 General Operating Account  
Topeka, KS

Metro Developers, Inc.  
Check Number MD1GO-00001776  
Check Date May 25, 2001

Date	Invoice	Reference	Invoice Amt	Retention	Discount	Payment	ITC
METRO 05/25/2001	Metro Developers, Inc. 052501	P/R Admin Fee	119.00	.00	.00	119.00	.00
Total Remittance			119.00	.00	.00	119.00	.00

<b>Metro Developers, Inc.</b> 120 Habersham Street Savannah, GA 31401		<b>Century South Bank</b> Savannah, GA 31416-2117	
Pay *****119DOLLARS AND 00CENTS***		Date May 25, 2001	Check Number MD1GO-00001776
To The Order Of Villa West 2 General Operating Account Topeka, KS		Amount \$119.00	
		Per 	

VillaWest Villa West 2 General Operating Account  
Topeka, KS

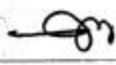
Metro Developers, Inc.  
120 Habersham Street  
MD1GO-00001776  
May 25, 2001 119.00  
Century South Bank

Date	Invoice	Reference	Invoice Amt	Retention	Discount	Payment	ITC
METRO 05/25/2001	Metro Developers, Inc. 052501	P/R Admin Fee	119.00	.00	.00	119.00	.00
Total Remittance			119.00	.00	.00	119.00	.00

Villas4 Villa West 2 General Operating Account  
Topeka, KS

Metro Developers, Inc.  
Check Number MD100-00001777  
Check Date May 25, 2001

Date	Invoice	Reference	Invoice Amt	Retention	Discount	Payment	ITC
METRO	Metro Developers, Inc.						
05/25/2001	052501A	01-02/01 PR fee	386.55	.00	.00	386.55	.00
Total Remittance			386.55	.00	.00	386.55	.00

<b>Metro Developers, Inc.</b> 120 Habersham Street Savannah, GA 31401		Century South Bank Savannah, GA 31415-2117	
Pay *****386DOLLARS AND55CENTS****		Date May 25, 2001	Check Number MD100-00001777 Amount \$386.55
To The Order Of Villa West 2 General Operating Account Topeka, KS	Per 		

Villas4 Villa West 2 General Operating Account  
Topeka, KS

Metro Developers, Inc.  
120 Habersham Street  
MD100-00001777  
May 25, 2001 386.55  
Century South Bank

Date	Invoice	Reference	Invoice Amt	Retention	Discount	Payment	ITC
METRO	Metro Developers, Inc.						
05/25/2001	052501A	01-02/01 PR fee	386.55	.00	.00	386.55	.00
Total Remittance			386.55	.00	.00	386.55	.00



APARTMENTS

(785) 273-5253  
FAX: (785) 271-6825

MEMO: Metro Developers, Inc.  
FROM: Villa West Apartments  
Marian Reynolds, Resident Property Manager  
RE: HUD Recommendations  
DATE: May 25, 2001

1C: *Recommendation: Develops and implements procedures to capture direct maintenance labor costs by individual apartment.*

*ACTION: Revised "Employee Time Sheet" to break down labor costs by Phase. Maintenance Work Orders to be specific about time and materials used on each apartment. (See Attachment)*

1D: *Recommendation: Develops and implements controls to ensure employees obtain owner approval for all expenditures over \$1,000.*

*ACTION: No work, per individual vendor, will be ordered/contracted, which exceeds \$1,000.00 without prior owner approval. All work ordered by a vendor, which is anticipated to exceed the \$1,000 limit will be faxed to Metro Developers, Inc. for prior owner approval. All work by said vendor will be on the same invoice, dated the same day once approval has been granted and work completed.*

Should you have any further questions or requirements of me please do not hesitate to advise.

Sincerely,

A handwritten signature in black ink, appearing to read "Marian Reynolds". The signature is written in a cursive, flowing style.

Marian Reynolds  
Resident Property Manager

2744 SW Villa West Drive • Topeka, Kansas 66614

05/25/2001 14:03 785-271-6625

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VILLA WEST APARTMENTS  
 2744 SW Villa West Drive  
 Topeka, Ks 66614  
 785-273-5253 785-277-6625 Fax

Managing Agent: Metro Developers, Inc.  
 120 Habersham Street  
 Savannah, GA 31401  
 912-232-6444 912-232-1612 Fax

**EMPLOYEE TIME SHEET**

PAY WEEK BEGINNING: \_\_\_\_\_ ENDING: \_\_\_\_\_

EMPLOYEE NAME: \_\_\_\_\_

PROPERTY: VILLA WEST APARTMENTS, 2744 SW Villa West Drive, Topeka, KS 66614

**HOURS WORKED**

Day	OFFICE	GEN. MAINTENANCE			GROUNDS			MAKE READY			PREVENTATIVE MAINT.			TOTAL HOURS
		1	2	3	1	2	3	1	2	3	1	2	3	
Phases														
Monday														
Tuesday														
Wednesday														
Thursday														
Friday														
Saturday														
Sunday														
Totals														

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

RESIDENT MANAGER SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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## Distribution Outside of HUD

Chairman, Committee on Governmental Affairs, 340 Dirksen Senate Office Building,  
United States Senate, Washington, DC 20510

Ranking Member, Committee on Governmental Affairs, 706 Hart Senate Office Building,  
United States Senate, Washington, DC 20510

Chairman, Committee on Government Reform, 2185 Rayburn Building,  
House of Representatives, Washington, DC 20515

Ranking Member, Committee on Government Reform, 2204 Rayburn Building,  
House of Representatives, Washington, DC 20515

Subcommittee on Oversight and Investigations, Room 212, O'Neil House Office Building,  
Washington, DC 20515

Associate Director, Resources, Community, and Economic Development Division,  
United States General Accounting Office, 441 G Street, NW, Room 2T23,  
Washington, DC 20548

Chief, Housing Branch, Office of Management and Budget, 725 17<sup>th</sup> Street, NW, Room 9226,  
New Executive Office Building, Washington, DC 20503

Director, Office of Federal Housing Enterprise Oversight, 1700 G Street, NW, Room 4011,  
Washington, DC 20552

Director, Subcommittee on Criminal Justice, Drug Policy and Human Resources, B373 Rayburn  
House Office Building, Washington, DC 20515

House Committee on Financial Services, 2129 Rayburn House Office Building,  
Washington, DC 20515