
AUDIT REPORT



PROCUREMENT OF HOUSING REHABILITATION
SERVICES, LAND, AND MOBILE HOMES

HOUSING AUTHORITY OF THE
SEMINOLE NATION OF OKLAHOMA
WEWOKA, OKLAHOMA

2003-FW-1005

SEPTEMBER 10, 2003

OFFICE OF AUDIT, REGION 6
FORT WORTH, TEXAS



Issue Date	September 10, 2003
Audit Case Number	2003-FW-1005

TO: Wayne Sims
Administrator, Southern Plains Office of Native American Programs, 6IPI

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

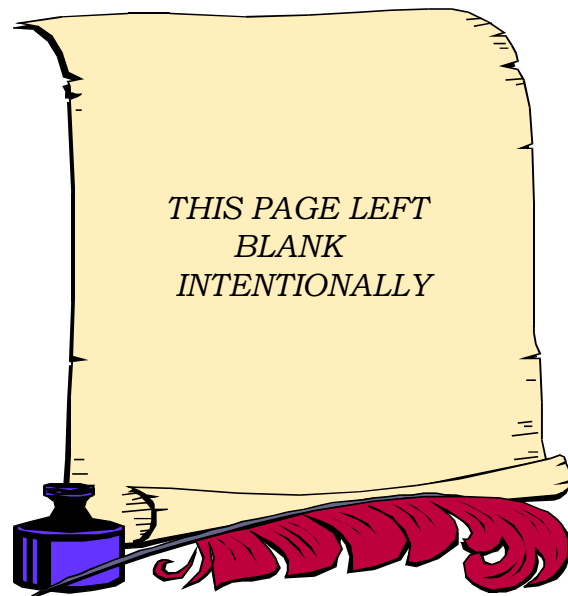
SUBJECT: Procurement of Housing Rehabilitation Services, Land, and Mobile Homes
Housing Authority of the Seminole Nation of Oklahoma
Wewoka, Oklahoma

We have completed an audit of the Housing Authority of the Seminole Nation of Oklahoma (Authority), based on complaints by former Executive Directors. The objective of the audit was to determine whether the Authority used Indian Housing Block Grant funds consistent with HUD requirements. Specifically, we reviewed Authority procurement of housing rehabilitation services, parcels of land, and mobile homes.

Our report contains one finding with recommendations requiring action by your office. The finding addresses violations of Native American Housing Assistance and Self Determination Act regulations, which we have referred for further investigation.

In accordance with HUD Handbook 2000.06 REV-3, within 60 days please provide us, for each recommendation without management decisions, 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. Additional status reports are required at 90 days and 120 days after report issuance for any recommendation without a management decision. 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 (817) 978-9309.



Executive Summary

We have completed an audit of the Housing Authority of the Seminole Nation of Oklahoma (Authority), concerning complaints by two former Executive Directors. The objective of the audit was to determine whether the Authority used Indian Housing Block Grant (Grant) funds consistent with HUD requirements. Specifically, we determined whether the Authority followed NAHASDA¹ regulations when it procured:

1. Rehabilitation services for 77 homes in the year 2000, exclusively provided by four contractors;
2. Two parcels of land, 120 and 80 acres, in Seminole County, Oklahoma; and
3. Six mobile homes sole-sourced from a former Oklahoma State Representative.

Officials disregarded requirements resulting in \$780,447 misspent and should put \$90,840 to better use.

We concluded the Authority did not follow its procurement policy and NAHASDA regulations. Specifically, the Authority improperly procured housing rehabilitation services, land, and mobile homes. This occurred because Authority officials disregarded procurement requirements. As a result, the Authority misspent \$780,447 in Grant funds intended to help low-income Indian families. Expenditures include: (1) \$485,294 spent on housing rehabilitation work that was unsupported, which includes \$190,184 of work either not done or unacceptable (Exhibit A); (2) \$188,073 spent on land purchases without required appraisals and environmental reviews; and (3) \$107,080 spent on mobile homes without competition and a valid contract. In addition, officials should put \$90,840 to better use. Officials should not use grant funds to payoff mobile homes not properly procured.

Recommendations

We are recommending HUD take action to ensure the Board of Commissioners and the Executive Director have the necessary training and knowledge of procurement policy and NAHASDA regulations. In addition, we are recommending the reimbursement of Grant funds totaling \$780,447 and the avoidance of ineligible Grant expenditures totaling \$90,840.

The Authority comments are receptive to the recommendations.

We had an exit conference with officials of the Housing Authority of the Seminole Nation on July 8, 2003, and requested their written comments to our formal draft. Officials provided their written comments on July 28, 2003. Officials said the current Executive Director and Board of Commissioners came to their jobs amidst the turmoil and unscrupulous practices of previous administrations. They

¹ Public Law 104-330: Native American Housing Assistance and Self-Determination Act of 1996.

said HUD should share in the blame for the deficiencies due to HUD's actions or inactions in monitoring and assisting the Authority. They generally agreed with the recommendations. We included a synopsis of their comments and our evaluation of their comments in the finding. A copy of their complete response is contained in Appendix C.

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Abbreviations

Authority	Housing Authority of the Seminole Nation of Oklahoma
Board	Board of Commissioners
CFR	Code of Federal Regulations
Coordinator	Modernization/Development Coordinator
Director	Executive Director
Grant	Indian Housing Block Grant
HASN	Housing Authority of the Seminole Nation
HUD	U. S. Department of Housing and Urban Development
Inspector	Modernization/Development Inspector
Liberty	Liberty Housing, Inc.
NAHASDA	Native American Housing Assistance and Self-Determination Act
Nation	Seminole Nation of Oklahoma
OIG	Office of Inspector General
OMB	Office of Management and Budget
Policy	Statement of Procurement Policy

Introduction

Background

The United States Housing Act of 1937 authorized HUD to provide Indian Housing Authorities with financial assistance to assist in the development, modernization, and operation of low-income Indian housing projects. In 1996, the Native American Housing Assistance and Self Determination Act (NAHASDA) superseded the Housing Act of 1937 for Native American housing assistance. The primary objective of NAHASDA is to assist and promote affordable housing activities to develop, maintain, and operate affordable housing in safe and healthy environments on Indian reservations and in other Indian areas for occupancy by low-income Indian families. NAHASDA provides funding assistance through the Indian Housing Block Grant (Grant) Program, which provides grants to eligible tribes nationwide.

Title 63, Oklahoma Statute, Section 1057 created Indian housing authorities, which enables such entities to operate as an agency of the State of Oklahoma. The Housing Authority of the Seminole Nation of Oklahoma (Authority) is an Oklahoma State agency receiving federal funding under NAHASDA.

The Seminole Nation of Oklahoma (Nation) established the Authority in 1966 to provide low-income Native American persons with housing, community, and economic development service and assistance designed to meet the needs of the individual and families. Since then, the Authority has acquired or constructed 457 housing units to meet the needs of low-income families. The Nation received Grants in the amount of \$1,843,183² in 1999, \$1,716,753³ in 2000, and \$1,828,097⁴ in 2001 to assist Authority housing activities.

The Authority's Board of Commissioners (Board) sets specific policies, which help lead or guide the Authority. The Authority takes actions through resolutions approved by the Board, which then become the Authority's official policies or activities. The Board hires the Executive Director (Director) to manage the day-to-day business, and it purchases property for development of housing. It has an obligation to act in the best interest of the Authority. This fiduciary responsibility


² Project number: 99IH4026900.

³ Project number: 00IH4026900.

⁴ Project number: 01IH4026900.

requires that all funds belonging to the Authority be handled with scrupulous good faith and integrity. Such a relationship requires that no member take personal advantage of the trust or act in a circumstance that primarily benefits anyone other than the Authority. When the Board accepts the responsibility to act in a fiduciary relationship, state law forbids the Board from acting in any manner adverse or contrary to the interest of the Authority.

The Director is responsible for the overall management of the Authority operations. Duties include supervision of staff and procurement and contracting functions. The Director, as approved by the Board, is the procurement and contracting officer of the Authority; thereby, responsible for compliance with federal laws and all Board adopted policies for procurement. This includes NAHASDA regulations and the Authority's Statement of Procurement Policy (Policy). Since 2000, the Authority has had six Directors, which affects the continuity of Authority operations.



Audit Objectives

The overall audit objective was to determine whether the Authority used NAHASDA Grant funds consistent with regulations. Specifically, we determined whether the Authority followed NAHASDA regulations when it procured:

1. Rehabilitation services for 77 homes in the year 2000, exclusively provided by four contractors;
2. Two parcels of land, 120 and 80 acres, in Seminole County, Oklahoma; and
3. Six mobile homes sole-sourced from a former Oklahoma State Representative.

Audit Scope and Methodology

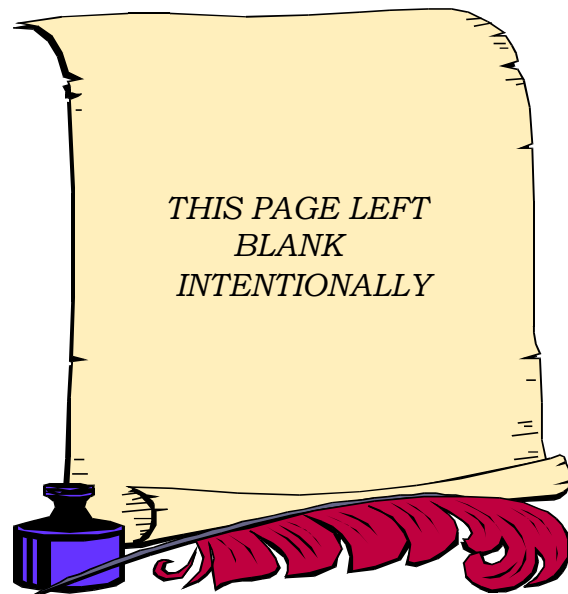
The audit covered the period January 2000 through April 2002. We performed the audit work between October 2001 and April 2003 at the Authority located at 101 South Hitchite, Wewoka, Oklahoma.

We performed the audit of the procurement of housing rehabilitation services in 2000 based on a complaint by a former Director. We reviewed the billed work on all 77 homes.

We audited the procurement of two parcels of land and six mobile homes in response to a complaint of another former Director. We reviewed all transactions related to these procurements. In addition, we also looked into the work performed by two other contractors in 2001. To accomplish the audit objectives we:

- Interviewed HUD officials, an independent realtor, the Authority's fee accountant, an independent home inspector, and Authority officials;
- Reviewed Indian Housing Plans, Grant award and draw down data, procurement policy, and job descriptions;
- Reviewed procurement records such as: contractor invoices, inspection reports, and real property acquisition documents;
- Inspected and photographed 30 homes after being rehabilitated; and
- Reviewed relevant HUD regulations and guidelines including:
 - Title 24, Code of Federal Regulations (CFR), Part 1000 (Native American Housing Activities);
 - 24 CFR 85.36 (Procurement);
 - Office of Management and Budget Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments);
 - 49 CFR 24 (Uniform relocation assistance and real property acquisition for federal and federally assisted programs); and
 - 24 CFR 58 (Environmental Review Procedures For Entities Assuming HUD Environmental Responsibilities).

We conducted the audit in accordance with Generally Accepted Government Auditing Standards.



Authority Officials Misspent \$780,447 in Grant Funds and Should Put \$90,840 to Better Use

Authority officials improperly procured housing rehabilitation services, land, and mobile homes with Indian Housing Block Grant (Grant) funds. Specifically, officials procured: (1) housing rehabilitation services without required bid solicitations, contracts, work specifications, and accurate inspections; (2) land without required appraisals and environmental reviews; and (3) mobile homes without competitive proposals and properly executed contracts. The improper procurements occurred because officials disregarded the Authority's procurement policy and HUD requirements. As a result, the Authority misspent \$780,447 in Grant funds. Officials paid for: (1) poor workmanship and work not done on housing rehabilitation, (2) land without assurance of satisfying environmental requirements and that the price was fair, and (3) mobile homes without assurance of delivery and that they were priced competitively. In addition, officials should put to better use \$90,840 of Grant funds intended to pay off mobile homes. Therefore, low-income Indian families, which could have been helped, continue to live in deplorable conditions.

Requirements

Title 24, Code of Federal Regulations (CFR), Part 1000 implemented the NAHASDA. Title 24, CFR, Section 1000.26 states that recipients shall comply with the requirements and standards of Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, and Title 24 CFR, Section 85.36, "Procurement."

OMB Circular A-87 provides factors affecting allowability of costs. To be allowable under federal awards, costs must meet the following general criteria:

1. Be necessary and reasonable for proper and efficient performance and administration of federal awards;
2. Be allocable to federal awards under the provisions of this Circular;
3. Be authorized and not prohibited under state or local laws or regulations;
4. Conform to any limitations or exclusions set forth in these principles, federal laws, terms and conditions of the federal award, or other governing regulations as to types or amounts of cost items; and

5. Be consistent with policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the governmental unit.

Procurement
Policy

Title 24 CFR 85.36 (b)(1) states grantees will use their own procurement procedures, which reflect applicable state and local laws and regulations. Accordingly, the Authority has a written Statement of Procurement Policy (Policy).

The Policy has five purposes:

1. Provide for the fair and equitable treatment of all persons or firms involved in purchasing by the Authority;
2. Procure at the most favorable prices available;
3. Promote competition in contracting;
4. Provide safeguards for maintaining a procurement system of quality and integrity; and
5. Assure purchasing actions are in full compliance with applicable federal standards, HUD regulations, and state, tribal, and local laws.

Policy states small purchases are \$100,000 or less. Small purchase procedures involve obtaining competitive quotes.

- In soliciting quotations, the Authority must contact a reasonable number of competitive sources by phone, letter, or other informal procedure. The Authority needs to inform the sources solicited of functional or performance specifications with each solicitation. The Authority must obtain written quotes.
- The Authority must attempt to obtain quotations from a minimum of three qualified sources. If the Authority is unable to obtain at least three quotations, it must document this in their procurement file. Fewer than three quotations are acceptable if the Authority has attempted to obtain at least three quotations. A sole quotation is only accepted in unusual circumstances (such as an emergency threatening public health and safety).

For purchases over \$100,000, the Policy states the Authority must use a competitive proposal process. The competitive proposal process involves solicitation.

- The request for proposals may be restricted to qualified Indian-owned businesses if the Authority reasonably expects at least two offers from such entities. In the case where the Authority does not reasonably expect at least two offers, the Authority must solicit proposals from both non-Indian and Indian-owned businesses. The Authority needs to provide the functional or performance specifications to each bidder. A sole quotation is only accepted in unusual circumstances (such as an emergency threatening public health and safety).

The Policy also states the Executive Director (Director) should ensure the following:

- Contracts are in writing, clearly specifying the desired services, and are supported by sufficient documentation regarding the history of the procurement, including the rationale for selecting offers and the basis for the contract price;
- Solicitation procedures are conducted in full compliance with the Authority's Policy; and
- Work is inspected and accepted before payment.

NAHASDA requirements.

Title 24, CFR, Part 1000 requires Grant recipients to have land appraised and environmental reviews before acquisition. Section 1000.14 requires recipients to hire a qualified appraiser to determine the fair market value of the real property before negotiating the purchase price, in accordance with real property acquisition requirements in Title 49, CFR, Part 24. Section 1000.18 requires environmental reviews in accordance with the National Environmental Policy Act of 1969. Section 1000.20 requires an environmental review before committing Grant funds to land acquisitions, in accordance with environmental review requirements in Title 24, CFR, Part 58.

Title 24, CFR, Part 58 requires the responsible entity to do five things when performing an environmental review:

1. Contact the appropriate agencies to determine whether its plan will adversely affect the environment;
2. Complete the environmental assessment checklist;
3. Publicize its environmental assessment results;

4. Certify that it fully carried out its responsibilities for environmental review and request a release of Grant funds from HUD; and
5. Wait until approval before spending Grant funds.

Authority officials improperly procured rehabilitation services costing \$485,294.

Our audit revealed all 241 jobs supposedly completed on 77 homes were not supported by required documentation that justifies the expense of Grant funds. In addition, the contractors had not done the work for 80 of the 241 jobs.⁵ Four contractors billed the Authority \$485,294 for 241 jobs, including \$190,184 for work obviously not done.

From reviewing the Authority's records, we concluded there was no support for the procurements. For the 241 jobs, there were no contracts. There were no records of solicitations for quotes/bids, no work specifications, and no other history of the procurements.

We noted an absence of competition for jobs. The Authority exclusively used the four contractors to provide the same six services (insulation, roofing, electrical, plumbing, storm doors and windows, and gutters), regardless of the homeowner's housing rehabilitation needs. Two of the contractors were companies owned by Authority employees who had the responsibility of coordinating and inspecting housing rehabilitation activities. In most cases, the contractors charged a flat amount for the service regardless of what was done to the house, for example, \$3,375 for plumbing, \$2,850 for electrical and \$850 for attic insulation. There were no specifications to show what plumbing, electrical, or attic insulation work was required for each home.

The following table shows the number of jobs and amounts each contractor received from the Authority, including the members of the Authority's Modernization/Development staff who owned two of the four companies used by the Authority.

⁵ "Work not done" comprises: 1) no work done to the home; 2) work not completed; and 3) substandard work.

241 Rehab Jobs

	<u>Jobs</u>	<u>Amount</u>
A&R Maintenance ¹		
Roofing	1	\$ 6,550
Insulation	<u>56</u>	<u>50,680</u>
Total	57	\$57,230
R. C. Construction ²		
Roofing	26	\$ 62,225
Electrical	15	42,750
Plumbing	<u>24</u>	<u>83,775</u>
Total	65	\$188,750
Goforth Construction		
Storm Windows & Doors	12	\$ 33,785
Plumbing	<u>42</u>	<u>145,195</u>
Total	54	\$178,980
Parks Guttering & Siding		
Gutters	<u>65</u>	<u>\$ 60,334</u>
Total	65	\$60,334
Total Jobs & Rehab Costs	<u>241</u>	<u>\$485,294</u>

¹ Owned by Modernization/Development Coordinator
(Coordinator)

² Owned by Modernization/Development Inspector
(Inspector)

The Authority's Modernization/Development Coordinator (Coordinator) owned A&R Maintenance. The Authority's Inspector owned R.C. Construction. It appears the Inspector used his office at the Authority to conduct his construction business. We found blank R. C. Construction statement forms in his desk drawer at the Authority. Title 63, Oklahoma Statute, Section 1059 states no employee of the Authority shall acquire any interest in any contract related to any housing project. Any violation constitutes misconduct in office.

We analyzed 80 independent inspection reports (100% selection) due to the allegation that the Authority paid contractors for work not done. The Authority hired an independent inspector to inspect the work due to allegations. These reports allowed us to readily identify

jobs where work was not done. We compared the results of the 80 reports to the invoices provided by the Authority on all 77 homes⁶ the Authority rehabilitated in the year 2000. By comparing the contractor invoices to the independent inspection reports that reported deficiencies, we identified jobs where work was questionable and where contractors billed and were paid with grant funds for work not done.

Contractors did not do work costing \$190,184.

We physically inspected and photographed 30 homes. Appendix A shows photographs of examples of what we found. We chose the first 15 homes to inspect from an Authority spreadsheet that listed homes where work was not done. We chose the next 13 homes from the list of questionable work after comparing invoices to inspection reports. We chose the final two homes from the list of homes the independent inspector did not inspect and because the homes had two or more contractor invoices attributed to rehabilitation. From the analysis and inspections, we identified 80 jobs on 47 homes costing \$190,184 as work not done, which we referred for further investigation. The table below shows the number of jobs and dollar amounts by contractor.

⁶ We determined that the 80 inspection reports covered 65 of the 77 houses rehabbed in 2000.

80 Jobs Not Done

	<u>Jobs</u>	<u>Amount</u>
A&R Maintenance ¹		
Roofing	1	\$ 6,550
Insulation	<u>20</u>	<u>17,000</u>
Total	21	\$23,550
R. C. Construction ²		
Roofing	9	\$23,475
Electrical	9	25,650
Plumbing	<u>14</u>	<u>48,725</u>
Total	32	\$97,850
Goforth Construction		
Storm Windows & Doors	5	\$11,850
Plumbing	<u>15</u>	<u>50,845</u>
Total	20	\$62,695
Parks Guttering & Siding		
Gutters	<u>7</u>	<u>\$6,089</u>
Total	7	\$6,089
Total Jobs & Rehab Costs	<u>80</u>	<u>\$190,184</u>

¹ Owned by Coordinator

² Owned by Inspector

The Authority's final inspection reports show work accepted where subsequent inspection revealed questionable work by the contractors. We discovered jobs where the contractor did not do the work, did not finish the work, and either did not do the work up to code or do professional work. This happened in spite of a sound procurement policy that requires: (1) in-house inspection by the Inspector; (2) Coordinator ensuring inspection reports are complete and accurate before payment; and (3) Director supervision of the Coordinator and the Inspector and approval of payments.

The Authority spent over \$188,000 on land without appraisals and environmental reviews.

In 2001, the Authority's Board of Commissioners (Board) purchased two parcels of land costing over \$188,000, even though the Authority did not have the land appraised and did not complete the required environmental reviews. NAHASDA regulations require appraisals before negotiating price and environmental reviews before

committing federal funds. Details of the transactions are shown below.

EXPENDITURE OF 1999 AND 2000 GRANT FUNDS						
Property	Deposit	Settlement Cost	Survey Fee	Totals	Grant	
					1999	2000
Sasakwa Land 120 Acres	\$ 5,000	\$134,853	\$360	\$140,213	\$140,213	
Konawa Land 80 Acres	500	47,120	240	47,860	240	\$47,620
Totals	\$ 5,500	\$181,973	\$600	\$188,073	\$140,453	\$47,620

On August 3, 2001, the Authority bought 80 acres of land in Seminole County, Oklahoma, for \$45,600 or \$570 an acre. After settlement costs and fees, total cost was \$47,860. The Authority purchased the property for new construction of housing units using 2000 Grant funds. Officials at HUD’s Southern Plains Office of Native American Programs advised the Director not to use Grant funds if all NAHASDA requirements had not been satisfied.

On August 20, 2001, the Authority, bought 120 acres of land in Seminole County, Oklahoma for \$135,000 or \$1,125 an acre. After settlement costs and fees, the total cost was \$140,213. The property had been a dairy farm. It had a mobile home with a sunroom attached. Even though the Authority did not have an urgent need to acquire this land, Authority officials bought it unlisted from a friend of the Director without an appraisal to establish its fair market value. In negotiating the price, the Director said he and the selling broker valued the land at \$135,000 based on the Authority’s need for land and access to water.

The Authority paid \$570 and \$1,125 an acre for the land in Konawa and in Sasakwa, respectively. The two parcels of land are in the same vicinity in Seminole County, Oklahoma. Sasakwa, Oklahoma, is 14 miles east of Konawa, Oklahoma. In 2003, a realtor in Seminole County, Oklahoma, provided us a range of current land prices for 120 acres. The price per acre ranged from a high of \$600 to a low of \$350. The prices today were the same or slightly higher than the summer of 2001 which is when the Authority purchased the parcels. The realtor considered prices substantially above \$600 as unrealistic. Without an appraisal, it appears the Authority paid the owner as much as a \$93,000 premium for the lands in Sasakwa. To date,

the Authority has not used the lands to assist low-income Indian families.

Authority files did not have evidence of a completed environmental review to permit use of Grant funding for the purchase of either property. The files did not have evidence of an environmental assessment to determine whether the land would significantly affect the quality of the human environment. There was no evidence the Authority published the environmental assessment results, if any, in a local newspaper. Officials did not request the use of Grant funds for the land purchase or certify to HUD they completed the full environmental review. Therefore, the Authority purchased the land with grant funds without HUD authorization.

Officials knowingly purchased land without satisfying NAHASDA requirements.

Efforts of the Board members and the Director to acquire land violated NAHASDA requirements. NAHASDA regulations require: (1) appraisals to establish a fair market value equal to or above the contract price and (2) full environmental reviews to satisfy National Environmental Policy Act requirements. The Director was aware of this, as he met with HUD officials before the purchases to discuss the matter. Officials informed him that the Authority must follow NAHASDA regulations or use alternative funding. This advice from HUD was disregarded, as well as the Authority Policy, which mandates compliance with federal requirements. The Authority purchased the first parcel of land with Grant funds. Seventeen days later, the Authority purchased the second parcel of land under the same circumstances again violating NAHASDA requirements.

Authority officials improperly procured six mobile homes.

In 2001, contrary to requirements, the Board ordered six mobile homes costing over \$183,000 without competitive proposals and executed contracts. The former Chairman of the Board admitted the Board members voted to buy the mobile homes from one dealership without soliciting bids from other dealerships.

On August 2, 2001⁷, the Chairman of the Board appears to have ordered six new mobile homes (as shown in the table below) from Liberty Housing, Inc., (Liberty)⁸ 211 N.E.

⁷ At the time, the Director position was vacant.

⁸ Mr. Terry Matlock, a former Oklahoma State Representative, co-owned Liberty Housing, Inc. with his brother. The Matlocks have closed the business, except for finalizing the Seminole transaction.

Lincoln, Idabel, Oklahoma 74745. The six sales agreements totaled \$183,870 and set a proposed delivery date of November 4, 2001. The agreements show the buyer as the Seminole Nation Housing Authority; the dealer as Liberty; and the salesperson as Mr. Terry Matlock, who signed the agreements for the dealership. However, no one from the Authority signed the agreements. The agreements indicated that someone with initials "R. F." acknowledged receipt of a copy of the orders and that the buyer read and understood the terms of the agreements.⁹

MOBILE HOMES ORDERED					
Clayton Model	Stock No.	Size	Units	Unit Price	Total
Stonebriar	3026	28X40	1	\$34,145	\$ 34,145
Southern Star	6633	28X68	1	44,145	44,145
Spirit 2	Unknown	14X50	2	16,145	32,290
Rio Vista	7329	28X54	1	36,145	36,145
Southwind	2732	28X56	1	37,145	37,145
Totals			6		\$183,870

The Board spent \$107,080 of 2000 Grant funds to purchase the six mobile homes. Between August 28, 2001, and November 16, 2001, the Authority made three payments to Liberty for two singlewide units and made a downpayment on four doublewide units without an executed contract establishing a firm delivery date. The Authority did not have land prepared for the mobile homes; therefore, the dealership could not deliver the two homes until 15 months later. Details of the payments are shown below. Liberty owners expect payment of \$90,840 upon delivery of the remaining four units.¹⁰ The dealership has since gone out of business; therefore, delivery of the remaining four mobile homes or return of the \$74,790 downpayment is a concern.

⁹ The Board Chairman, at the time, had the initials R. F.

¹⁰ A total sales price of \$183,870 minus the downpayment of \$107,080 equals \$76,790. In addition, Liberty expects \$14,050 in interest and insurance to be paid as well. This totals \$90,840.

PAYMENTS TO LIBERTY HOUSING, INC.				
Check No.	Check Date	Singlewide	Doublewide	Total
009735	August 28, 2001	\$17,145		\$ 17,145
009837	September 13, 2001	15,145	\$37,895	53,040
010126	November 16, 2001		36,895	36,895
Totals		\$32,290	\$74,790	\$107,080

Officials disregarded procurement policy and requirements.

The violations occurred because Authority officials disregarded procurement requirements through either their naiveté or dereliction of their fiduciary duties. We do not know if the disregard for policy and HUD requirements was totally intentional, but some of it may have been. Therefore, we have referred the matters for further investigation.

\$780,447 misspent and families continue to live in deplorable conditions.

As a result, the Authority misspent \$780,447 in Grant funds on housing rehabilitation with poor workmanship and work not done, land for which there is no assurance of satisfying environmental requirements and that the price was appropriate, and mobile homes without competitive pricing and executed contracts. Therefore, low-income families that could have been helped continue to live in deplorable conditions. The deplorable conditions include leaky roofs, exposed electrical wiring, improperly installed toilets, inoperable air conditioning or heating unit, and infestations. Appendix A shows only a few examples.

Auditee Comments

The current Executive Director said she and the current Board of Commissioners came to their jobs amidst the turmoil and unscrupulous practices of the previous Seminole and the Housing Authority of the Seminole Nation (HASN) administrations. She was appointed Interim Executive Director March 14, 2003, and as Executive Director on May 16, 2003. The appointments of the current Board of Commissioners were ratified in December 2002 by tribal resolution and they held their first meeting on March 14, 2003.

She said the report does not recognize the improvements the current administration has made to the operations of the HASN. She said it is HASN's position that the report should have included an assessment of HUD's actions or inactions in monitoring and assisting the HASN. She stated the report

must be amended to reflect HUD's role and participation in the creation of HASN's current predicament.

She said our on-site auditor retained many of the original documents and they were unable to review them in preparation for their response. She said a comprehensive response would require a review of each document presented.

Regarding the finding and recommendations, the current Executive Director said the HASN has implemented procedures to improve the procurement and the housing rehabilitation program, but disagreed that the deficiencies were solely the result of the lack of HASN oversight. She believed HUD bears a portion of the responsibility for these deficiencies. She said HUD played an important role in the Seminole turmoil by retracting certain grants, operating other grants directly because it determined the Seminole Nation did not have the operational controls to meet HUD guidelines, while extending or continuing others to one or the other of the then-competing Seminole administrations. HUD effectively "split" the administration of HUD programs between the two factions vying for the leadership of the Seminole Nation, and itself. HUD did so without investigating the operational capacity of either administration to ensure the HASN's compliance with HUD rules.

HASN agreed that HUD grant funds must be repaid where the rehabilitation was inadequate, or remains so. She said they would disagree with the inclusion of the Isaac Foster unit in the amount questioned because they have already repaid the grant for that work. She said they have provided a proposal to HUD for the ultimate repayment of the funds to HUD. She said some homeowners have indicated the contractors have returned and improved the work questioned in the report and some of the work may now meet HUD standards. She proposed that HUD defer repayment of funds expended on potentially inadequate rehabilitation services pending:

1. A review of the excepted rehabilitations by HASN staff to document whether or not the services comply with HUD and HASN Standards.
2. If such rehabilitation services do not comply with HUD and HASN standards, a determination of whether the contractor will agree to re-enter the homes to complete or repair the work at no charge.

3. A determination of whether such repair work can be completed in a timely fashion.

If the contractors in question are unwilling to repair the inadequate work, she requested that payment be deferred until the HASN can recover financial compensation from the contractors either through pending criminal indictments, or through collateral civil action.

She said the four contractors are currently under indictment in the Eastern District of Oklahoma and will be going to trial on August 4, 2003. She said the HASN will work closely with the U. S. Attorney's office to ensure that restitution is made. The HASN intends to pursue any other legal remedies available.

The current Executive Director said HASN's current administration believes it has fully complied with the directives of HUD for repayment of the NAHASDA grant with non-federal funds for the purchase of land and the modular homes. She said the HASN repaid HUD \$296,153 in April 2003. Further, the HASN agreed with the recommendation to not use the \$76,790 on the remaining four mobile homes and will seek to recover the costs of the mobile homes.

The current Executive Director said the Authority is working with HUD staff in a review of policies and programs and will continue to follow their recommendation for changes. The Authority is in the process of providing in-house training for procurement procedures and environmental assessments. Also, the Authority plans to revise the procurement policy and procedures for institution of an exit conference before final payment has been made to any contractor who provides rehabilitation work. The Authority has informed its entire staff involved in land acquisitions of requirements for appraisals and environmental assessments.

The complete comments from the HASN are attached as Appendix C.

controlled the Housing Authority of the Seminole Nation. Further, our audit did not indicate HUD was responsible for any of the conditions disclosed by this report.

Authority officials should have been able to review copies of the original documentation in Authority files. Our auditor made copies of certain original documentation and left the copies in place of these originals. The originals were necessary for further investigation of certain matters by the OIG Office of Investigation and the Federal Bureau of Investigation. Three contractors were indicted.

We believe the HASN's comments indicate a willingness to be responsive to our finding and recommendations. We did not include the Isaac Foster unit in the amounts questioned in the finding. Regarding the proposal to defer repayment of the questioned housing rehabilitations costs to the HUD grant pending re-inspections, additional work, or monetary recovery from the contractors, we do not believe this will be sufficient to render the costs eligible under the grant. We do not believe such action would make the payments meet the requirements to be consistent with federal, state, and local laws, regulations, and policies and procedures. As indicated by the finding, the HASN made the payments to HASN employees without contract specifications identifying the work required. Therefore, we did not revise our recommendations. We believe the HASN should pursue any available method of reimbursement to itself from the contractors.

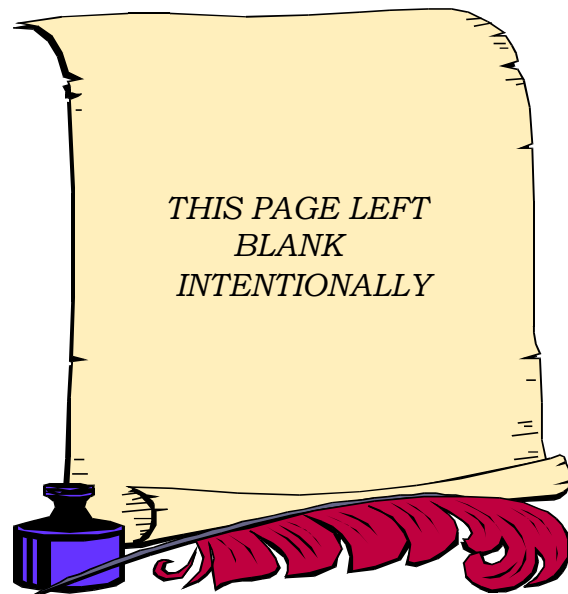


Recommendations

We recommend HUD:

- 1A. Provide technical assistance to Authority commissioners, management, and employees on the implementation of sound procurement policy and procedures.
- 1B. Ensure that implemented procedures include requirements for:
 - 1.) Written contracts with work specifications and appropriate final inspections of work as shown in the specifications when obtaining housing rehabilitation work.

- 2.) Appraisals and environmental reviews when acquiring land.
 - 3.) Adequate competition and documentation for all procurements.
-
- 1C. Require the Authority to repay the Grant \$485,294 from non-federal funds for the misspent housing rehabilitation funds.
 - 1D. Advise the Authority to seek repayment of \$190,184 from the contractors for work obviously not done.
 - 1E. Require the Authority to repay from non-federal funds, \$188,073 misspent on land in Seminole County, Oklahoma.
 - 1F. Require the Authority to repay from non-federal funds, \$107,080 misspent on mobile homes.
 - 1G. Advise the Authority to not use Grant funds to pay \$90,840 on the remaining four mobile homes.
 - 1H. Take administrative action against all individuals and companies involved in this finding.



Management 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 control was relevant to our audit objectives:

- Procurement Policy

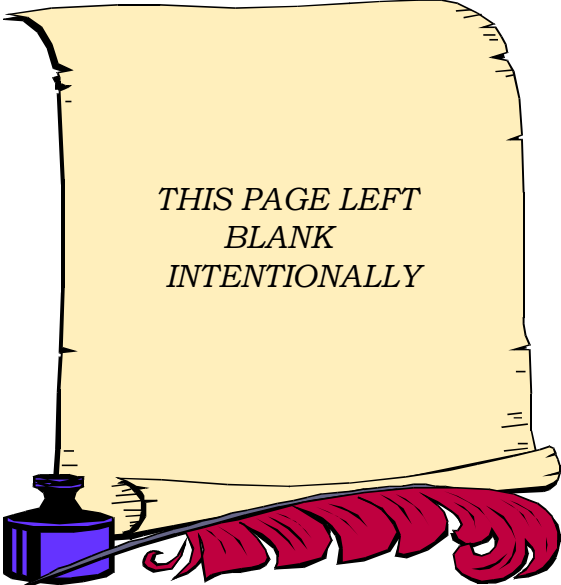
We assessed the relevant controls identified above.

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 Weaknesses

Based on our review, we believe the following items are significant weaknesses, which are covered in our finding.

- The Authority did not follow established procurement policy.
- The Authority did not follow established procedures in conducting environmental reviews.
- The Authority did not obtain required appraisals before real property acquisition.



Photos of Homes after Rehab in 2000



Photo 1 Contractor received \$1,270 to install gutters. No gutters were installed. Contractors billed a total of \$2,175 to rehab the home.



Photo 2 Contractor received \$3,375 to install two shower bars for these homeowners. Contractors billed a total of \$15,867 to rehab the home.



Photo 3 Contractor received \$850 to bring attic insulation up to code although insulation is still missing 8-inches. Contractors billed a total of \$8,630 to rehab the home.



Photo 4 Contractor received \$3,875 to upgrade the plumbing although no plumbing work was performed.



Photo 5 Homeowner's wall is deteriorating. Contractors did not fix this problem. Contractors billed a total of \$7,999 to rehab the home.



Photo 6 Contractor unprofessionally installed the toilet. Contractor received \$3,675 to upgrade plumbing and install new fixtures.



Photo 7 Birds continue to nest inside the home. Contractors billed a total of \$9,925 to rehab the home.



Photo 8 Contractor did not fix the makeshift dishwasher drain. Contractor received \$3,375 to upgrade the plumbing.



Photo 9 Homeowner's wall is deteriorating. Contractors did not fix this problem. Contractors billed a total of \$5,266 to rehab the home.



Photo 10 Contractor received \$4,725 to replace 15 windows. These two windows were not replaced.



Photo 11 The toilet was not professionally installed. It is stabilized with plywood to prevent rocking. Contractor received \$3,375 to upgrade the plumbing and replace fixtures.



Photo 12 Sink and cupboard are not professionally installed. There is a large gap behind the sink and cupboard. Contractor installed white, rubber weather-stripping to cover the gap between the top of the sink and the wall. Contractor received \$3,375 to upgrade the plumbing and replace fixtures.



Photo 13 Contractor installed white, rubber weather-stripping to cover the gap between the bathtub and the floor. Contractor received \$3,375 to upgrade the plumbing and replace fixtures.

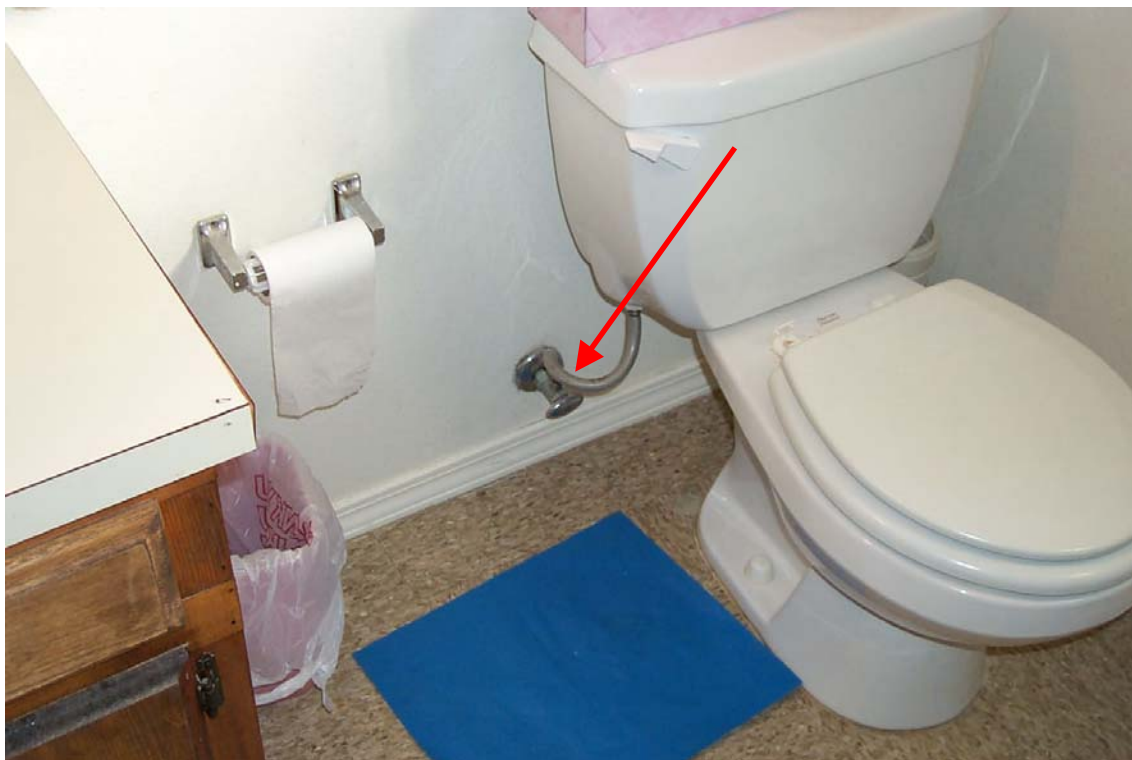


Photo 14 Contractor received \$3,375 to upgrade the plumbing and replace fixtures. The only work done was the replacement of one supply line hose.



Photo 15 Contractor received \$721.50 to install gutters although original gutters were not replaced.

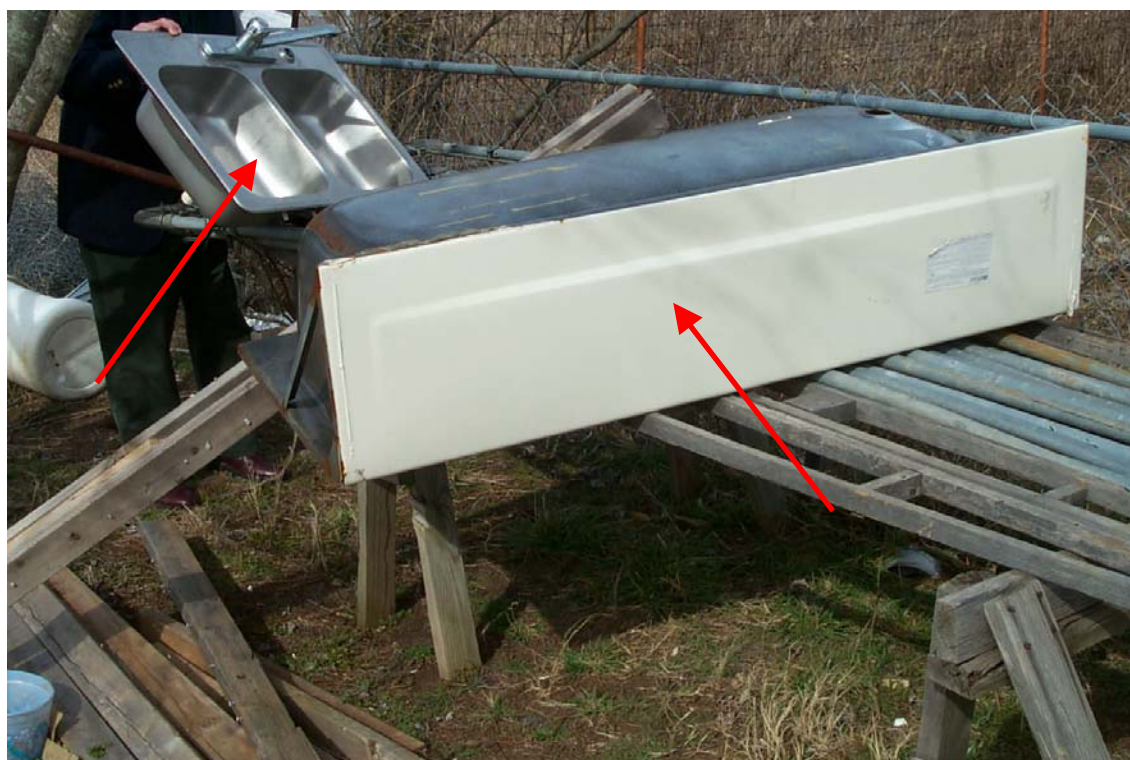
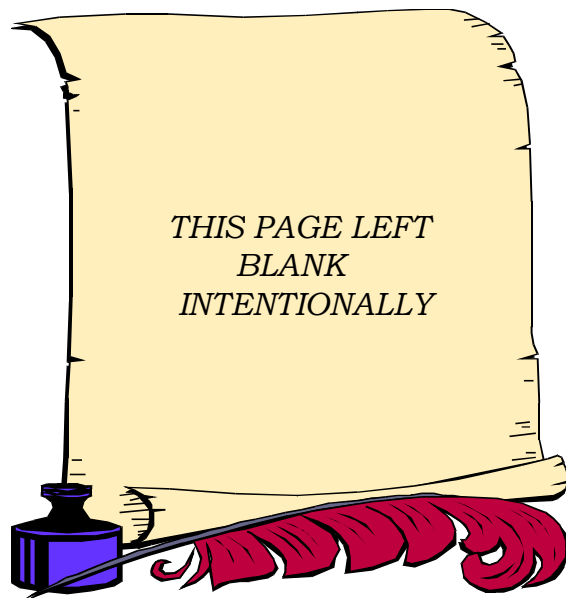


Photo 16 Homeowner wants these old fixtures reinstalled. The old fixtures are in good condition and better quality than the fixtures the contractor installed.



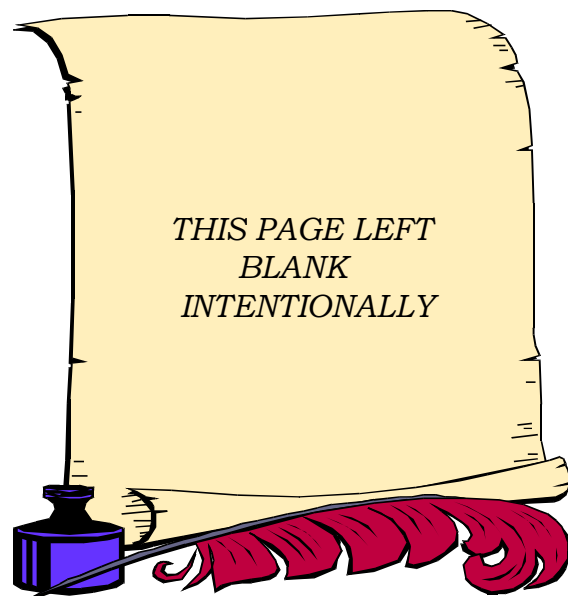
Schedule of Questioned Costs and Funds Put to Better Use

Recommendation Number	Type of Questioned Cost		Funds Put to Better Use <u>3/</u>
	Ineligible <u>1/</u>	Unsupported <u>2/</u>	
1C	\$485,294		
1E	188,073		
1F	<u>107,080</u>		
1G			\$90,840
TOTALS	<u>\$780,447</u>		<u>\$90,840</u>

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.

3/ Funds Put to Better Use are costs that will not be expended in the future if our recommendations are implemented (Funds Put to Better Use include avoidance of ineligible Grant expenditures).



Auditee Comments

Housing Authority of the Seminole Nation

Phone (405)257-6604 *P.O. Box 1493*
Wewoka, Oklahoma 74884-1493 *Fax (405)257-3961*
101 S. Hitchfite

Monday, July 28, 2003

D. Michael Beard
Regional Inspector General
U.S. Department of Housing and Urban Development
819 Taylor Street, Room 13A09
Fort Worth, Texas 76102

Dear Mr. Beard:

We are in receipt of the Final Draft Audit Report (hereafter "Final Draft Report" or "Report") and welcome the opportunity to respond to the conclusions and recommendations presented therein.

It is important to note that many of our original documents have been retained by your on-site auditor and we have been unable to review them in preparation for our response. A comprehensive response to these findings would require a review of each document presented. The Housing Authority of the Seminole Nation (hereafter "HASN") disagrees with a number of the conclusions in the Final Draft Report because they include sweeping or misleading generalizations regarding the current administration's ability to manage the affairs of the HASN. The Report fails to provide a balanced context regarding the circumstances confronting the administration of the HASN and the Seminole Nation during the period 2000 to 2002. Further, the Report does not adequately identify methods for reducing the burden to the HASN. As a result, HASN proposes that the Report be held in abeyance until the HASN's comments can be fully integrated into the Report, and until certain amendments to the Report are completed.

I. BACKGROUND

As the Report notes, since 2000 the HASN has had six Executive Directors and a variety of commissioners which affected the continuity and operational integrity of the HASN. The HASN's current administration was appointed on March 14, 2003 as Interim Executive Director and appointed as Executive Director on May 16, 2003. The present Board of Commissioners appointments were ratified in December 2002 by tribal resolution and they held their first meeting on March 14, 2003. The Executive Director and the Board of Commissioners came to their jobs amidst the turmoil and unscrupulous practices of the previous Seminole and HASN administrations. It is against this backdrop that the current administration has begun to implement operational procedures and internal controls necessary to restore the proper functioning of the HASN for the benefit of its people.

It is also against this backdrop that the current administration continues to embrace the ultimate responsibility to resolve long standing issues by policy enhancements and internal controls and takes exception to the failure of this Final Draft Report to acknowledge the progress that has been made in the last few months including:

1. Reorganization of the HASN's office staff and their functions/job descriptions.
2. Implementation of policy enhancements including:
 - a. Newly adopted Elderly Rehabilitation Policy
 - b. Newly adopted Non-Elderly Rehabilitation Policy
 - c. Newly adopted Elderly Emergency Rehabilitation Policy
 - d. Newly adopted Non-Elderly Emergency Rehabilitation Policy.
3. Development and implementation of operational procedures for procurement.
4. Participation in training and personnel development courses.
5. Reporting to the Board of Commissioners monthly for all activities.

The HASN has experienced a complete turnover in its senior management covering the period in question with regard to the finding of unsupported costs. With the current appointment came operational and financial changes and the taking of corrective action including the implementation of many new procedures which should provide for better functioning of the HASN.

Beyond HASN's internal redevelopment, the audit work which took place between October 2001 and April 2003 reflects only a single one-month period during which the current administration was in place. The Report, therefore, does not accurately or even adequately reflect HASN's current functioning under HUD rules.

Further, the Report fails entirely to identify HUD's responsibility for the problems that are detailed in the Report. HUD was well aware of the turmoil experienced by the HASN, and was contacted numerous times by the Seminole leadership and its government. In fact, HUD played an important role in the Seminole turmoil by retracting certain grants, operating other grants directly because it determined that the Seminole Nation did not have the operational controls to meet HUD guidelines, while extending or continuing others to one or the other of the then-competing Seminole administrations. HUD effectively "split" the administration of HUD programs between the two factions vying for the leadership of the Seminole Nation, and itself, HUD did so without investigating the operational capacity of either administration to ensure the HASN's compliance with HUD Rules. The Report now seeks to allege that the HASN – even

after it has been reformed – is solely responsible for any shortcoming in compliance with HUD rules.

As it is written, the Final Draft Report lacks any assessment of or comment upon HUD's oversight responsibilities including the extent to which HUD provided technical assistance over the period in question. It is the position of the HASN that the Report should have included an assessment of HUD's actions or inactions in monitoring and assisting the HASN in references to those assessments and audits. The Report must be amended to reflect HUD's role and participation in the creation of HASN's current predicament.

II. FINDING 1 STATES: "AUTHORITY OFFICIALS MISSPENT \$780,000 IN GRANT FUNDS AND SHOULD PUT \$76,000 TO BETTER USE."

In spite of the obstacles facing the HASN's new administration to locate and document transactions incurred by previous administrations, exhaustive efforts were made to comply with all requests for documents. The Report stated that one of HASN's most glaring deficiencies were problems with contractors work performed under the rehabilitation program. Equally important as the current management of the HASN has discovered systemic deficiencies they have taken significant steps to implementation of new policies and procedures for all divisions to correct the deficiencies. This will ensure that the HASN continues to strengthen its internal controls and will provide acceptable financial management practices. The specifics of Finding 1 are as follows:

1. Officials procured housing rehabilitation services without required bid solicitations, contracts, work specifications, and accurate inspections.
2. Officials procured land without required appraisals and environmental reviews.
3. Officials procured mobile homes without competitive proposals and properly executed contracts.

The HASN's current administration believes it has fully complied with the directives of HUD for repayment of the NAHASDA grant with non-federal funds for the purchase of land (Item 2) and the purchase of modular homes (Item 3) and respectfully requests that the amount of alleged unsupported payments be reduced by those payments.

As for the procurement of housing rehabilitation services the HASN intends to pursue any and all legal recourse against those contractors and former HASN officials to recover those funds where the contractors have improperly performed rehabilitation services. HASN has, however, obtained information from some homeowners that indicates that the rehabilitation services cited in the Report have since been improved by the contractors, and may meet HUD guidelines. HASN therefore requests that HUD defer the repayment of funds expended on potentially inadequate rehabilitation services until:

- 1) A review of the excepted rehabilitations can be completed by HASN staff to document whether or not the services comply with HUD and HASN standards;
- 2) If such rehabilitation services do not comply with HUD and HASN services, whether the contractor will agree to reenter the homes to complete or repair the work at no charge;
- 3) Whether such repair work can be completed in a timely fashion, or
- 4) If the contractors in question are unwilling to repair the inadequate work, that payment be deferred until the HASN can recover financial compensation from the contractors either through pending criminal indictments, or through collateral civil action.

Item 1: Officials procured housing rehabilitation services without required bid solicitations, contracts, work specifications, and accurate inspections

The HASN does not dispute the assessment that there are numerous homes in the program which are in need of repair. The cause and cost of several of the deficiencies is however disputed. Many of the deficiencies should have been corrected during the contracting phase or the warranty period. Inexplicably, the warranties were never enforced. Nevertheless, the operating procedure of the current administration requires regular oversight of the rehabilitation activities and inspections before payments are made to contractors. Internal staff responsible and accountable for day-to-day rehabilitation efforts now includes a licensed plumber and electrician, and the in-house inspector has received certification training and has applied for licensure. The Executive Director has been exercising oversight of all rehabilitation projects and has made routine inspections of rehabilitation projects since April 2003. As additional to the aforementioned, the HASN has instituted or will be instituting the following procedures:

1. HASN employees are trained in the field and should be licensed inspectors.
2. Enforcement of the existing nepotism policy with regard to procurement.
3. Oversight by the Executive Director including spot inspections.
4. Exit conference prior to payment for any contracted services.

As noted, contractors will be held accountable for appropriate deficiencies. However, we strongly disagree that the deficiencies were solely the result of lack of HASN oversight. For the reasons stated above, HUD also bears a portion of the responsibility for these deficiencies.

Further, the four contractors are currently under indictment in the Eastern District of Oklahoma and will be going to trial on August 4, 2003. The HASN will work closely

with the U.S. Attorney's office to ensure that restitution for these criminal acts is made. Further, the HASN intends to pursue any other legal remedies at its disposal.

Item 2: Officials procured land without required appraisals and environmental reviews.

The land in question, 120 acres in Sasakwa and 80 acres in Konawa, was purchased to provide land for development of new housing for tribal members who have been on the waiting list for services, sometimes for exceedingly long periods of time. Currently the HASN is working towards a development project for the properties to build approximately 20 homes within the next 4 months after bid-packets have been received and environmental work has been completed.

On April 16, 2003 the HASN received via facsimile a memo from Gerrie B. Norton, Grants Evaluation Specialist with Southern Plains Office of Native American Programs which stated "THE OIG WILL NOT ADDRESS THE ISSUES OF INELIGIBLE PURCHASES OF LAND . . . if repaid to NAHASDA with Non-Federal Funds." (emphasis added). These funds were repaid to HUD in April 2003 in the total amount of \$296,152.70. Because these funds have already been repaid to HUD, the Report must reflect their repayment, and any assessment must be reduced accordingly.

Item 3: Officials procured mobile homes without competitive proposals and properly executed contracts.

There is no question on the part of the current administration that the previous administration of the HASN did not follow proper procedures regarding the purchase of these modular homes. The question is whether that was naïveté or dishonesty on the part of those involved on both sides of the transaction. While the current administration has uncovered evidence of correspondence to and from Liberty Homes and officials at the HASN there is no evidence of a written contract between the HASN and Liberty. Therefore HASN will not complete a contract or purchase the remaining amount on the modular homes.

On April 16, 2003 the HASN received via facsimile a memo from Gerrie B. Norton, Grants Evaluation Specialist with Southern Plains Office of Native American Programs which stated "they will not address the *questioned* costs of the MODULAR HOMES . . . if you repay these funds from NON-FEDERAL FUNDS ALSO." The HASN in April 2003 repaid its NAHASDA grant in the total amount of \$296,152.70 for these very costs. Because these funds have already been repaid to HUD, the Report must reflect their repayment, and any assessment must be reduced accordingly.

The Report includes the following recommendations and a response of the HASN to each recommendation is as follows:

III. RESPONSE TO OIG RECOMMENDATIONS

Recommendation 1A: Provide technical assistance to Authority commissioners, management and employees on the implementation of sound procurement policy and procedures.

We are currently working with HUD staff in a review of our policies and programs and will continue to follow their recommendations for policy and procedural changes.

Recommendation 1B: Ensure that implemented procedures include requirements for:

- 1) Written contracts with work specifications and appropriate final inspections of work as shown in the specification when obtaining housing rehabilitation work.
- 2) Appraisals and environmental reviews when acquiring land.
- 3) Adequate competition and documentation for all procurements.

We are currently in the process of coordinating with NAIHC to provide in-house training for procurement procedures and environmental assessments. We plan to revise our procurement policy and procedures and are implementing new bidding system procedures. We will make provisions and procedures for institution of an exit conference before final payment has been made to any contractor who provides rehabilitation work. We have informed all staff regarding the requirements of appraisal and environmental assessments and will require training on appraisals and environmental assessments for all employees involved in land acquisitions.

Recommendation 1C: Require the Authority to repay the Grant \$485,294 from non-federal funds for the misspent housing rehabilitation funds.

We agree that HUD grant funds must be repaid where the rehabilitation was inadequate, or remains so. We have outlined a proposal for the ultimate repayment of these funds to HUD, and would request that HUD indicate if this proposal is adequate. However, in as much as this amount reflects work for the Isaac Foster Unit we disagree with the inclusion of those amounts as we have already repaid the Grant \$1,600.00 for that work.

Recommendation 1D: Advise the Authority to seek repayment of \$190,184 from the contractors for work obviously not done.

We agree with this recommendation and are currently working with the United States Attorney for the Eastern District of Oklahoma in the criminal indictments against these contractors. Further, the HASN intends to pursue any and all other legal remedies which might be available to it for repayment of these funds..

Recommendation 1E: Require the Authority to repay from non-federal funds, \$188,073 misspent on land in Seminole County.

As stated above, the HASN has repaid the Grant with non-federal funds for the purchase of land. The HASN therefore disagrees with this recommendation and requests that you hold this report in abeyance until the issue of the ineligible purchase of land is removed.

Recommendation 1F: Require the Authority to repay from non-federal funds, \$107,080 misspent on mobile homes.

As stated above, the HASN has repaid the Grant with non-federal funds for the purchase of mobile homes. The HASN intends to seek refund from Liberty Homes for the down payment made on the homes not delivered. The HASN therefore disagrees with this recommendation for the foregoing reasons and requests that you hold this report in abeyance until the issue of the ineligible purchase of mobile homes is removed.

Recommendation 1G: Advise the Authority to not use Grant funds to pay \$76,790 on the remaining four mobile homes.


The HASN agrees with this recommendation for the foregoing reasons and does not intend to finalize any contract with Liberty Homes for delivery of the remaining mobile homes. The HASN intends to seek to recover from responsible firms the costs of these mobile homes.

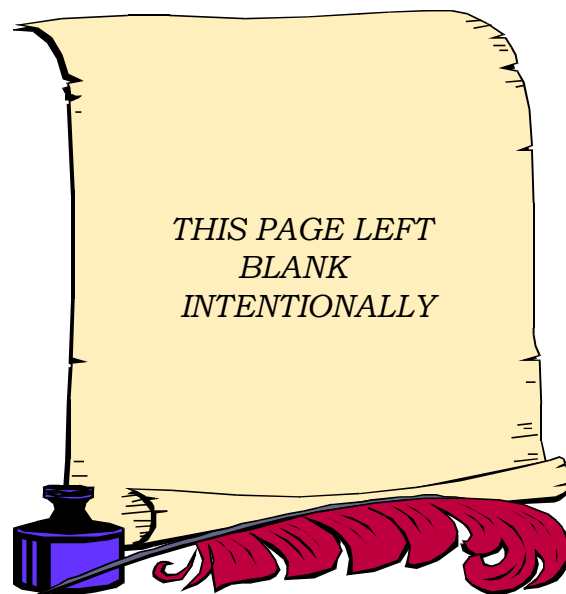
IV. CONCLUSION

The HASN appreciates the opportunity to provide our comments on your Final Draft Audit Report. While the HASN has emerged this summer from nearly two years of turmoil, it is committed to providing high quality services to our program participants and to rectifying the errors of the previous administrations and their contractors. We will work with HUD and other entities to take corrective measures to ensure that these activities do not repeat themselves.

Should you wish to discuss these responses please do not hesitate to contact me.

Respectfully yours,


Susan L. Faulkner,
Executive Director



Distribution

Housing Authority of the Seminole Nation, Wewoka, Oklahoma

Ranking Member, Committee on Government Affairs

Senior Advisor, Subcommittee on Criminal Justice, Drug Policy & Human Resources

House Committee on Financial Services

Senior Counsel, Committee on Financial Services

Committee on Financial Services

Managing Director, U.S. GAO

Chief Housing Branch, Office of Management and Budget

Department of Veterans Affairs, Office of Inspector General

Chairman, Committee on Government Affairs
172 Russell Senate Office Bldg., Washington, D.C. 20510

Chairman, Committee on Government Reform
2348 Rayburn Building, House of Representatives, Washington, D.C. 20515-4611

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