



U.S. Department of Housing and Urban Development
Office of Inspector General
Pacific/Hawaii District
450 Golden Gate Avenue, Box 36003
San Francisco, California 94102-3448

Audit Memorandum
No. 99-SF-207-1803

September 8, 1999

TO: C. Rafael Mecham, Administrator, Southwest Office of Native American
Programs, 9EPI

FROM: Glenn S. Warner, District Inspector General for Audit, 9AGA

SUBJECT: Limited Review of Operations
Northern Pueblos Housing Authority
Santa Fe, New Mexico

INTRODUCTION

We conducted a limited audit of the Northern Pueblos Housing Authority (NPHA) located in Santa Fe, New Mexico. We began the audit because of allegations of mismanagement. The purpose, extent, and timing of our original audit review changed significantly during the course of our review due to potentially criminal violations noted during our initial survey and due to changing circumstances at NPHA. However, during our review we did note several matters which warrant your review and action as discussed herein.

SUMMARY

NPHA has suffered and continues to suffer from serious administrative deficiencies which affect the management and control of its housing operations. Problems noted during our review included (1) poor management of procurement activities, including the failure to ensure fair and open competition during the procurement process, ineffective contract administration resulting in at least \$34,000 of contract overpayments, questionable payments of \$122,000 and the failure to ensure work completion in accordance with contract specifications; (2) inadequate accounting and cash controls which allowed the

theft of over \$16,000 of homebuyer payments to go undetected; (3) abuse of travel (\$17,450 ineligible and \$3,971 unsupported travel costs); and (4) failure to prudently invest excess funds.

We attributed these problems to several factors, including lack of or inadequate procedures and controls and intentional disregard of existing procedures and federal requirements. Problems with accounting and cash controls were further exacerbated by NPHA's failed attempts to implement a computerized accounting and management control system costing over \$200,000.

NPHA has taken steps to strengthen its controls over cash and investments and to improve its procurement and contract management systems. However, problems continue to exist which place its housing programs at substantial risk of fraud, waste, or abuse. We are recommending that NPHA refund money spent for ineligible expenses to its project accounts; resolve unsupported costs; and adopt and implement management controls to ensure that the deficiencies identified in this report do not reoccur.

We provided your staff and the NPHA with copies of our draft report on May 17, 1999, for their review and comment. You have advised us that you are in full agreement with our findings and recommendations. The NPHA Executive Director declined our offer of a formal exit conference. However, we received written comments on the draft report from both the NPHA Executive Director and the NPHA attorney. The Executive Director's response is included as Appendix C of this report. The Executive Director and the NPHA attorney expressed the shared belief that the current NPHA administration should not be required to act on most of our recommendations since many of the problems addressed by the recommendations occurred under the prior administration. We disagree. The audit was a review of NPHA operations. It was not an audit of the job performance of any NPHA officials, past or present. Implementation of our recommendations is necessary to recover improper past expenditures (which can be used for current operations) and to insure that adequate controls are in place to avoid similar problems in the future. In conjunction with his response, the Executive Director provided some documentation and explanation of his own travel claims. Our evaluations of these submissions are included at the end of each finding and in Appendix B as applicable.

BACKGROUND

During the period covered by our audit, NPHA was the tribally designated housing entity for six Pueblos in northern New Mexico, including Taos, Picuris, San Ildefonso, Tesuque, Pajoaque, and Nambe Pueblos with approximately 500 mutual help units under management. In late 1996, top management of NPHA was changed due to board concerns over the management of its programs. Significant management changes have been implemented since 1996 in an attempt to improve operations. Additionally, with the enactment of the Native American Housing Assistance and Self-Determination Act, the role and responsibilities of NPHA have undergone further change. Recently, Nambe Pueblo withdrew from NPHA and Pajoaque Pueblo is also in the process of withdrawing from NPHA.

PURPOSE AND METHODOLOGY

The purpose of our review was to determine whether NPHA was carrying out its housing activities in accordance with its adopted policies and procedures and in accordance with HUD requirements, in a cost efficient and effective manner. To accomplish these objectives we:

- Interviewed current and former NPHA staff, contractors, and other contractors who purportedly bid on NPHA contracts.
- Reviewed available contract files for rehabilitation work and reviewed the contracting and contract management processes related to 117 procurement actions.
- Analyzed documentation supporting travel costs charged from January 1995 through June 1998.
- Reconstructed and reconciled homebuyer collections for the period July 1997 through January 1998.
- Identified and reviewed documents related to the purchase and implementation of NPHA's computerized accounting/management system.
- Reviewed and analyzed NPHA's policies and procedures relating to the investment of excess funds and verified NPHA's actual investment practices.

REVIEW RESULTS

Finding 1 - NPHA Violated HUD-Required Procurement Policies And Procedures

NPHA failed to follow its adopted procurement policies and procedures and violated federal requirements relating to bid solicitation and contract management. Specifically, contracts totaling \$1.3 million were executed without competition; procurements were not adequately planned; contractors were not required to adhere to the terms of their contracts; and effective payment controls were not adopted. As a result, procurements were made without the required competition which could have served to lower costs; contracts were let on a piecemeal basis when it would have been more efficient and cost effective to award larger contracts combining the work; work was completed in a shoddy manner or not completed at all; contract overpayments totaling more than \$34,000 and questionable payments of at least \$122,000 were made. In our opinion, this resulted from an intentional disregard of NPHA's procurement policies and procedures and HUD requirements by former NPHA staff. Although improvements have been made in NPHA's procurement and contract management systems starting in early 1997, problems still exist and must be addressed.

Recipients of federal grants are required by 24 CFR 85.36 to adopt and implement procurement and contract management policies and procedures which ensure full and open competition; ensure that contractors perform in accordance with the terms and specifications of their contracts; and include cost or price analysis for all procurement actions. In addition, they are required to provide effective control and cash accountability which would ensure that contract overpayments do not occur (24 CFR 85.20).

NPHA's procurement policy essentially mirrored the requirements of 24 CFR 85.36 during the period of our audit i.e., it required cost or price analysis of all contracts, provided for establishment of a contract management system to ensure performance, and required formal bidding for all procurements expected to cost \$25,000 or more (amended to \$100,000 effective July 1995).

Prior to the change in administration at NPHA, which occurred in late 1996, its procurement and contract management functions were in complete disarray. Essentially, NPHA had no effective controls over its procurement process and as a result incurred improper, unnecessary and avoidable costs. For example, in relation to the 117 procurement actions reviewed totaling approximately \$1.3 million (These contracts/procurement actions involved only four contractors, which NPHA dealt with almost exclusively, and occurred primarily in 1995 and 1996), we noted:

- There was no cost or price analysis for any of the procurement actions.
- Often there were no proposal plans or specifications for the primarily rehabilitation work, and contract terms and conditions were often unclear as to what work was to be provided. Also, there were numerous change orders indicating poor work planning.
- Only one of the 117 procurement actions had valid documented price quotes from other contractors. In 116 of the procurement actions we determined that one or more of the competing quotes NPHA had purportedly received from other contractors were fictitious. We identified a total of 138 fictitious competing quotes.
- Contract registers and other controls over contract payments were not implemented which resulted in contract overpayments of at least \$34,000. Additionally, payments of nearly \$71,000 were made to the four favored contractors without supporting documentation.
- Contracts were let on a piecemeal basis in an apparent attempt to circumvent NPHA's formal bid requirements, resulting in increased costs.
- Instances were noted where the contractors were not required to correct defective work, including one instance where a contractor was paid over \$51,000 to rehabilitate a home, yet after work completion the home was uninhabitable.
- There were no controls to ensure that Davis Bacon wage requirements were met, and in only one instance did we see any evidence that these requirements were even partially addressed.
- In 15 instances, work was paid for without the benefit of any contract or executed proposal/quote. Payments were made simply based upon the contractors' billing invoices claiming that some work had been done.
- In two instances cost plus percentage of cost contracts were used. Total payments under these contracts were \$6,030. Such contracts are specifically prohibited under 24 CFR 85.36(f)(4).

- Contract documents were often not executed (signed) by NPHA.

Beginning in approximately January 1997, NPHA implemented actions to improve its procurement and contract management systems including the obtaining of valid cost proposals/quotes, establishment of contract registers (except for administrative contracts), enforcement of contract requirements, and improved contract planning. However, as documented in a September 1998 management review by HUD program staff, serious problems continue with NPHA's procurement and contract management activities. Weaknesses which still must be addressed include obtaining appropriate quotes for all work, assigning one person the responsibility for procurement actions to ensure that they are carried out in accordance with policy, establishing controls to ensure compliance with Davis Bacon requirements, establishing contract registers for all contracts, and updating its procurement policies and procedures.

Auditee Comments

The NPHA Executive Director, in his July 25, 1999 letter, stated that it was not necessary or possible to reply to findings prior to and including 1996 because the current administration was not responsible for and had no knowledge about the past administration. Likewise, the NPHA attorney stated in her June 29, 1999 letter that the vast majority of the findings occurred prior to the new (current) administration. With respect to questioned/ineligible costs, the attorney stated NPHA should not be held responsible for their payment since they were incurred by the former administration acting outside the scope of its authority and in violation of NPHA and HUD policies, rules, regulations and laws. "If HUD expects the new administration at NPHA to be responsible for those costs, then NPHA insists that HUD compel the IG to go after the former Executive Director to recoup the costs...."

The attorney also stated that the new administration has gone a long way towards improving services and operations.

Evaluation of Auditee Comments

We disagree with the NPHA attorney's assertion that the current administration has no responsibility for questioned/ineligible payments. She says HUD should compel the IG to recover improper costs from the former executive director; however, we believe the NPHA is responsible for repayment of any costs determined to be ineligible. The NPHA can seek to recover improper costs from responsible parties, but it remains primarily responsible for their repayment.

Neither the attorney nor the Executive Director denied, refuted or otherwise commented on continuing procurement problems noted by HUD in its September 1998 management review or on the draft OIG recommendations. Regardless of the prior administration's contribution to the present problems, the current administration is responsible for ensuring the adequacy of current procedures and controls and we believe our recommendations should be implemented.

Recommendations

We recommend that you require NPHA to:

- 1A. Adopt and implement procurement and management controls which provide for proper procurement planning; cost and price analysis for each relevant procurement action; obtaining competing proposals or bids as required; establishment of inspection controls to ensure work is completed prior to contractor payment; appropriate contract registers and payment controls to ensure that duplicate payments are not made and that payment requests are fully documented; and adherence to Davis Bacon requirements;
- 1B. Refund to its operating account, from non-federal sources, the \$34,554.26 of ineligible payments identified in Appendix A, and take action to obtain reimbursement from the contractors who were overpaid;
- 1C. Obtain documentation to support the \$70,936.78 of undocumented (questioned) payments identified in Appendix A and refund to its operating account, from non-federal sources, any amount which can not be documented; and
- 1D. Take appropriate action to ensure that the contractor identified as Contractor A in Appendix A corrects the deficient contract work for which it was paid \$51,450.

Finding 2 - Accounting And Cash Controls Were Inadequate

NPHA's accounting and cash controls were so poor that staff and management were unable to closely monitor its operations, ensure the validity of payment requests, or to maintain control over cash receipts. As a result, NPHA lost control over budgetary operations, duplicate payments were made, accounting controls over homebuyer payments were inconsistent, and at least \$16,000 of homebuyer payments were stolen and an additional \$4,500 could not be accounted for. These problems were caused by various factors including inadequate separation of duties, staff turnover, a two year plus failed attempt to fully implement a computerized accounting and management control system, and staff's disregard of existing procedures.

Recipients of federal funds are required by 24 CFR 85.20 to implement a financial management system which, among other things, provides accurate, current and complete disclosure of financial results and effective internal controls and accountability over all assets. As discussed below, NPHA's financial management system did not meet these requirements.

In December 1995, NPHA entered a contract to purchase hardware, software and training necessary for the implementation of an on-site computerized accounting and management system. Once the system was up and operational, NPHA was to be able to carry out their own accounting operations and would no longer need the services of their fee accountant. However, after two and one half years and \$220,000, the system was not close to being fully operational and NPHA still had to use its fee

accountant to provide essential accounting services. The only part of the system that was being used was the homebuyer account receivable module. Further, attempts to implement the system resulted in confusion and errors which contributed to NPHA's loss of control over its financial activities. For example, homebuyer accounting, which became effective under the new system in November 1996, suffered from serious posting errors resulting in recorded balances becoming meaningless; information necessary to allow the fee accountant to post the accounting records on a current basis was not provided; month end accounting information provided by the fee accountant, such as collections summaries, bank reconciliation and journal entries, were not reviewed by NPHA; and separation of duties related to the cash collection and posting process was not enforced.

As a consequence of these problems, over \$16,000 was stolen in a "check for cash" scheme which went unnoticed by NPHA until we brought it to management's attention. As a result of this scheme, not only were the funds stolen, but credit was not given to those homebuyers whose checks were substituted for the stolen cash. Additionally, we identified another \$4,500 of collections, not part of the check for cash scheme, which could not be accounted for. The theft of funds resulted from NPHA's failure to provide proper segregation of duties and from the poor accounting records which allowed the scheme to go undetected. Other problems resulting from this turmoil included:

- Contract overpayments totaling \$24,310 were made as a result of a failure to properly account for payments made under each of the existing contracts (see previous discussion on procurement).
- General ledger account postings fell approximately six months behind as a result of the failure to submit required information to the fee accountant. Accordingly, NPHA could not determine the current status of its activities.

In order to address these problems, NPHA has implemented various actions which include:

- Setting up lock boxes at various banks to receive homebuyers' payments and changing its collection policy to prohibit homebuyer payments by cash.
- Implementing procedures to ensure timely submission of documents to its fee accountant.
- Analyzing homebuyer accounts to identify and correct posting errors.

However, we believe NPHA needs to take additional actions to strengthen its accounting and financial controls. These actions should include formal development and implementation of accounting procedures which set out individual responsibilities for each accounting and record keeping function carried out on-site; management review of fee accountant prepared journal entries and bank reconciliations; and current maintenance of contract registers for each contract. Additionally, we have provided NPHA with a list of homebuyer payments, involved in the cash for check scheme, for which the homebuyers did not receive proper credit. NPHA needs to adjust the homebuyers' account balances to give them credit for these payments. Also, NPHA needs to perform a realistic analysis of its current computerized financial and administrative system and determine whether, based upon current

staff capabilities, it should go forward with training necessary to bring its accounting in house or leave it with a fee accountant.

Auditee Comments

The NPHA's comments did not address these issues except to blame the former administration.

Recommendations

We recommend you take appropriate action to ensure that NPHA:

- 2A. Adopts and implements policies and procedures which set out individual responsibilities for each accounting and record keeping function and which provide for management review of fee accountant prepared journal entries and bank reconciliations, and current maintenance of contract registers for each contract;
- 2B. Performs a realistic analysis of its current computerized financial and administrative system and determine whether, based upon current staff capabilities, it should go forward with training necessary to bring its accounting in house or leave it with a fee accountant;
- 2C. Files a claim with its bonding company for recovery of the \$16,000 of homebuyer funds stolen by employees; and
- 2D. Adjusts its homebuyer records to reflect proper credit for those homebuyers who did not receive credit for their payments which were used in the check for cash scheme discussed above (a listing of these has been provided to NPHA).

Finding 3 - NPHA Lacked Controls Over Travel Expenditures

NPHA lacked even minimal controls over its travel expenditures and adopted travel payment policies which permitted exorbitant costs and were contrary to federal grant requirements. As a result, payments were made for travel which was not made, most costs were not supported, excessive reimbursements were made, travel advance payments were not reconciled, ineligible payments were made; and unreasonable payments were made to travelers for subsistence and incidental expenses. Ineligible travel costs incurred totaled \$17,450 and unsupported costs totaled \$3,971.

In accordance with 24 CFR 1000.26, recipients of federal grant funds are required to comply with the requirements and standards of Office of Management and Budget (OMB) Circular No. A-87, Costs Principles for State, Local and Indian Tribal Governments. Attachment A, paragraph C of this circular states in part that for costs to be allowable they must be necessary, reasonable and adequately documented. The definition provided for reasonable costs is:

“A cost is reasonable, if in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.”

The Circular suggests that Federal Travel Regulations be used for guidance when establishing reasonable lodging and subsistence allowances for official travel. During this period the amounts allowed for subsistence and incidental expenses for Federal travelers ranged from \$30 to \$42 per day for travel anywhere in the continental United States. As discussed below NPHA’s travel costs did not meet these general guidelines and were neither reasonable nor adequately documented. We attribute this to a failure to adopt meaningful travel requirements, intentional abuse, and disregard of reasonableness guidelines by staff and board members.

NPHA adopted revised travel policies in November 1993 which did away with the previous requirement that travelers submit billing invoices in support of their travel claims. As a result, NPHA received no documentation from its travelers to even show that they completed the claimed travel. Further, travel advances made to the individual travelers were accounted for as a cost rather than as an account receivable as is the generally accepted business practice. As a result, there were no reconciliations of actual travel costs incurred to the advance made to the traveler in anticipation of the travel. Even the travel approvals on which the initial advances were made were not sufficient to identify expected travel costs. For example, proper approval (as required by NPHA’s travel policy) was not obtained for travel of the executive director; actual travel dates were not specified in 29 of 31 travel orders (overnight travel) reviewed; and in eight of thirty-one instances the traveler did not sign or date the travel order. As a consequence of these almost non-existent controls, NPHA employees and board members abused the system. For example:

- In at least 14 instances travelers did not attend the event for which they received travel advances. Total costs incurred by NPHA for this non-existent or ineligible travel totaled \$10,270.40. In other instances, due to a lack of documentation, we could not determine whether the travelers attended the event for which they received advances.
- In many instances travelers were paid subsistence and hotel costs for days in excess of the actual number of days for which they were on travel status (up to three extra days on one trip) or for hotel costs that had already been paid directly by NPHA.
- Starting in July 1996, NPHA started paying travelers \$60 per day for meals and miscellaneous expenses for each day the traveler was out of the office. In April 1998 the Board of Commissioners passed a resolution raising this daily reimbursement rate for meals and miscellaneous expenses to \$125 for travel within the state of New Mexico and \$150 for travel outside the state. These allowances are not reasonable as they far exceed the **maximum** federal rate in effect during the period for daily meals and miscellaneous costs of \$42 per day. We notified NPHA of our concern with these rates in a letter dated June 10, 1998. In response to this letter, the NPHA board reduced its rate for reimbursement of meals and miscellaneous expenses to \$80 per day. In our opinion,

these rates still are not reasonable and violate the requirements of OMB Circular No. A-87. Accordingly, we have determined that all reimbursements for meals and miscellaneous expenses that exceeded the maximum federal rate of \$42 per day are ineligible costs.

- NPHA allowed its Executive Director, other employees and Board Members to claim reimbursement for meals and miscellaneous expenses for day or partial day trips at rates ranging from \$60 to \$125 per day. We reviewed 18 of these claims made by the Executive Director with charges for meals and miscellaneous reimbursement totaling \$2,440. These claims were incurred during the period March 1997 through August 1998. Fifteen of these claims were for travel to Albuquerque, New Mexico from NPHA's office site in Nambé or from the Executive Director's residence located in Rio Rancho, New Mexico, a suburb less than 15 miles from downtown Albuquerque. The other trips were to other pueblos ranging from four to thirteen miles from NPHA's offices. In our opinion, payments for subsistence in these circumstances were unreasonable and therefore ineligible under the requirements of OMB Circular No. A-87.

Under Federal Travel Regulations, which are to be used as a model in establishing travel requirements for grantees, travelers are eligible for reimbursement of $\frac{3}{4}$ of the daily meal and miscellaneous cost rate (maximum would be \$31.50 per day) for day trips exceeding 12 hours. Official travel begins at the time the traveler leaves his/her home or office and ends when the traveler returns to his/her home or office. In the instances reviewed, not only did the reimbursement rate, ranging from \$60 to \$125 per day, far exceed the maximum daily rate available under federal guidelines of \$31.50, it is doubtful (as discussed above) that any of the travel would have met the minimum travel time of 12 hours to be eligible for any reimbursement. NPHA had no documentation available showing actual travel times. Accordingly, the \$2,440 paid the Executive Director for day travel is considered ineligible. Further, NPHA should research and identify other similar claims by employees or board members and submit them to HUD for eligibility determination.

NPHA amended its travel procedures to require that receipts be submitted with travel vouchers to support claimed travel costs. However, additional actions are needed to ensure that travel costs are reasonable and fully documented. These include: accounting for travel advances, limiting per diem to reasonable amounts as required by OMB Circular No. A-87, and establishing policies to closely review travel claims to ensure that they are eligible and reasonable.

Auditee Comments

The NPHA did not consider itself responsible for activity of the former administration. The Executive Director provided some documentation and explanation of his own travel which we had questioned and claimed to have repaid portions of costs of three of the trips. In all instances where the Executive Director was paid excessive subsistence expenses, he maintained that he was entitled to the excesses since they were the amounts approved by the Board of Commissioners and in effect at the time.

Evaluation of Auditee Comments

Again, we point out that the NPHA (as an entity) is responsible for the repayment of ineligible costs from non-federal sources regardless of which administration officials were in place at the time of the ineligible payments. Documentation supporting partial repayments for three trips referenced in the Executive Director's response was either missing from the response package or was not adequate to demonstrate that repayment has been made. As stated above, subsistence payments in excess of the maximum \$42 per day allowed for Federal travelers are not considered reasonable as required by OMB Circular No. A-87. Our draft recommendations remain appropriate but have been expanded to cover the Executive Director's partial day subsistence claims and travel by other staff and board members.

Recommendations

We recommend you require NPHA to:

- 3A. Adopt and implement travel policies and procedures which ensure that travel costs are fully documented and meet the reasonableness requirements of OMB Circular No. A-87;
- 3B. Refund to its operating account, from non-federal funds, the \$15,010.28 of ineligible travel claims identified in Appendix B;
- 3C. Obtain supporting documentation or refund to its operating account, from non-federal funds, the \$3,971.10 of unsupported costs identified in Appendix B;
- 3D. Refund to its operating account, from non-federal funds, the \$2,440 paid to the Executive Director for the 18 single and partial day subsistence claims; and
- 3E. Review travel claims for all employees and board members (not covered in Appendix B) subsequent to the July 1996 exorbitant increase in the subsistence allowance and refund to its operating account: any amounts paid for subsistence in excess of \$42 per day; single or partial day subsistence payments for travel of less than 12 hours; and any other travel claims or portions thereof which cannot be properly documented.

Finding 4 - Prudent Investment Policy Needs To Be Developed And Implemented

Prior to November 1997, NPHA did not have procedures to ensure that excess funds were invested. As a result, it lost the opportunity to earn significant investment earnings on funds for which it had no immediate need. NPHA essentially had no investment policy and allowed the majority of its excess funds totaling over \$1.5 million to sit unused in checking accounts earning only nominal (2.25%) interest and an additional \$275,000 in savings accounts earning 3 percent interest. This resulted from the failure of NPHA administration to realize the importance of prudent investment management. As a result of the

lack of investment policy, NPHA lost the opportunity to earn a minimum of \$50,000 annual investment income.

NPHA has taken limited steps to establish and implement an investment policy. This has included investing funds which had previously been in its savings account, in a certificate of deposit with a significantly higher interest rate and placing over \$600,000 in new demand deposit accounts earning almost double the previous rate. However, NPHA at July 31, 1998 still had over \$900,000 in its regular checking account. In order to improve its investment management, NPHA needs to formally adopt an investment policy which provides for at least monthly analysis of checking and investment accounts and current liabilities to determine fund availability; individual responsibility for determining fund availability and investment options.

Auditee Comments - None

Recommendations

We recommend you require NPHA to:

- 4A. Establish and adhere to a prudent investment policy which provides for periodic analysis of accounts to determine funds available for investment and established individual responsibility for determining fund availability and investment options.

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Within 60 days, please furnish us a status report on the corrective action taken, the proposed corrective action and the date to be completed, or why action is not considered necessary for the recommendations. Also, please furnish us copies of correspondence or directives issued because of this review.

If you have any questions, please contact me at (415) 436-8101 or Senior Auditor Charles Johnson at (602) 379-4675.

APPENDICES

- A Schedule of Ineligible and Unsupported Contract Payments
- B Schedule of Ineligible and Unsupported Travel Costs
- C NPHA Executive Director Comments
- D Distribution

Appendix A - Schedule of Ineligible and Unsupported Contract Payments

Check No./ Date	Ineligible	Un- supported	Comments
Various 9/94-7/97	\$3,034.22		Contractor A received award to perform rehabilitation work on seven properties in September 1994. The contractor only completed work on three of the properties (partial work was done on a fourth). The contract was canceled for non-performance. Total payment on these three properties exceeded adjusted contract amount by \$3,034.22.
NA 6/4/96	675.00		Contractor A was assessed liquidated damages of \$675 for late completion of contract. No evidence that contractor ever paid this.
12198 12389 8/15/95 9/29/95	10,520.00		Contractor A was paid \$3,200 material cost with check 12198 on 8/15/98. He was paid again for this material cost with check 12389. Also, contractor was mistakenly paid \$7,140 for both a change order(not a billing) and the billing itself. Total duplicate payments for this home (Casuas) was \$10,340. Contractor also billed and was paid an additional \$180 in excess of the contract amount.
12340 12389 9/14/95 9/29/95	4,480.00		Contractor A on 9/22/95 billed and was paid \$4,480 for roof installation (Viarral). Contractor was paid again for this same work based upon a 9/25/95 billing.
Various 8/1/95 1/8/96	869.37		Contractor A received payments in excess of revised contract amounts of \$500 (Valdez) and \$369.37 (Archuleta) for roofing work.
12198 12242 8/15/95 8/30/95		\$16,760.44	Contractor A submitted invoices totaling \$16,760.44 for reimbursement of cost of trusses he purportedly purchased for four homes. Contractor admitted that these invoices were false. Accordingly, we can not determine the eligible cost, if any, for the trusses charged to NPHA.

Appendix A - Schedule of Ineligible and Unsupported Contract Payments

Check No./ Date	Ineligible	Un- supported	Comments
Various 10/95 to 2/96		\$23,902.00	Contractor A charged \$23,902 in non contract, non documented charges for roof replace at three homes (A. Romero, C. Vigil, and P. Vigil). These charges appear to be for material purchases which were not part of the original contract and for which no documentation was submitted by Contractor.
Various 6/95 to 2/96		13,806.10	Contractor A charged and was paid \$13,806.10 in excess of contract amount for roof work on five homes (E. Gadd, J. Talache, Sam Vigil, Seraphin Vigil, and K. Williams). However, the contractor submitted no explanation or documentation to support the charges.
Various 4/95 to 6/95		51,450.00	Contractor A was paid \$51,450 to rehabilitate one residence. After completion, the residence was uninhabitable because of numerous construction defects. The contractor was notified of the defects but has not gone back and corrected faulty work and house remains uninhabitable.
13601 - 14328 5/31/96 to 7/31/96	\$ 549.42		Contractor B received duplicate payments on contract for bathroom repair on six homes.
12388 12430 9/29/95 10/3/95	930.00		Contractor B received excess payment on contract. Original contract work was for \$1,800 which was paid in full by check 11414. Change order for \$1,603.50 was also paid in full by check 12246. Subsequent payments totaling \$930 were overpayments.
14572 9/25/96	1,526.25		Contractor B submitted billing simply stating that it was a change order and was paid. Appears simply to be duplicate payment, i.e. original contract amount was \$1,626.25 which was paid with check 14509.
12570 11/1/95	503.00		Contractor B submitted billing simply stating "change order" and was paid \$503. There was

no documentation of a valid change order.

Appendix A - Schedule of Ineligible and Unsupported Contract Payments

Check No./ Date	Ineligible	Un- supported	Comments
13436 4/26/96	\$ 756.00		Contractor B was paid \$1,006 for a change order. However, change order work valued at \$756 was a duplicate of work to be done as part of the original contract.
12246 8/30/95		\$ 628.75	Contractor B submitted change order (and was paid) for work which appears should have been done under the original contract.
13562 5/31/96		880.25	Contractor B was paid \$880.25 for a purported change order that was never authorized by NPHA.
Various 8/95 to 10/95		12,572.83	Contractor B was paid \$12,572.83 for work on nine houses where there was no contract or proposal, simply a billing invoice from the contractor. Accordingly, it can not be determined if work was authorized or completed.
11809 5/31/95	2,401.00		Contractor C received duplicate payment. Was previously paid for same work with checks 11641 and 11798.
12336 9/14/95	310.00		Contractor C was paid \$310 for trouble shooting electrical system he had been paid to replace one month earlier. Thus he was paid to trouble shoot his own work when he should have been required to do it as part of warranty.
Various 5/95 to 11/95	8,000.00		Contractor C received change orders for claimed increases in material costs and for claimed errors in determining unit sizes. These items are the responsibility of the contractor once the contract is executed.
11861 6/14/95		2,386.41	Contractor D submitted billing invoice claiming unidentified extra costs for roofing work of \$2,386.41. These extra costs were not identified and are considered questionable.
Total	\$34,554.26	\$122,386.78	Questioned costs include \$70,936.78 for undocumented work and \$51,450.00 for deficient work.

Appendix B - Schedule of Ineligible and Unsupported Travel Costs

Traveler/ Claimed Dates	Ineligible Claim	Un- supported Claim	Comments
Former ED 1/8-13/95	\$366.00	\$744.20	Traveler was to attend conference beginning 1/9/95 @ 7:00 p.m. and ending 1/12/95 @ noon. Traveler actually left on Saturday 1/7 and returned on 1/11 @ 8:00 a.m. Maximum travel reimbursement should have been from 1/9 through 1/11. Thus, overpayment of at least \$366. The balance of travel cost is questioned because we could not determine whether traveler even attended the conference and based upon actual travel dates it is questionable whether the actual purpose of the travel was to attend the conference.
Former ED 2/9-10/95	217.00		Traveler claimed subsistence for attending training in Phoenix, AZ. However, there was no related transportation cost and thus it is likely that traveler did not go.
Former ED 2/13- 2/17/95	1,113.82		Traveler claimed travel status from 2/13 to 2/17 to attend NAIHC conference in Washington, D.C. Airline tickets show travel started on 2/14 and traveler left Washington on 2/16 but rather than returning to his residence he went to Las Vegas for several days. Accordingly, claimed subsistence for 2/13 and 2/17 of \$310 is ineligible. Further, net airfare, including unjustified trip to Las Vegas was \$1,356.82 yet another NPHA traveler who went to the same conference had airfare of only \$553. The difference in airfares of \$803.82 is an unwarranted, ineligible cost.
Former ED 3/9-3/11/95	274.00		Traveler received advance of \$274 for attending training in Denver. There was no related transportation cost and the check to pay traveler's registration fee was voided. Traveler obviously did not attend training.
Former ED 3/20- 3/23/95	822.00		Travel was for attending training in Las Vegas. Traveler went to Las Vegas with spouse but did not attend training. NPHA voided check for

Appendix B - Schedule of Ineligible and Unsupported Travel Costs

Traveler/ Claimed Dates	Ineligible Claim	Un- supported Claim	Comments
			tuition fee of \$275 but paid a no show fee of \$125 plus a \$3 cost for spouse. Travel charges paid by NPHA for this personal trip included transportation of \$289 and subsistence and other costs paid directly to traveler of \$405. Thus, total costs for this ineligible, personal travel totaled \$822.
Former ED 5/5-12/95	\$ 855.20		Travel was to attend conference in Wisconsin. Traveler canceled his trip but did not return travel advance of \$855.20.
Former ED 9/12-16/95	1,364.20		Travel was to attend conference in Washington, D.C. Traveler went but did not attend conference (Check for registration fee was voided).
Former ED 10/15- 18/95	1,023.20		Travel to attend conference in San Diego. Traveler did not go and did not return advance.
Former ED 12/3-8/95	1,103.20		Travel to attend conference in San Diego from 12/5 to 12/7/95. Traveler arrived in San Diego on 12/5/95 at 5:00 p.m. and left at 12:40 p.m. the next day. Thus he did not have time to attend the conference and there was no reason to go. Total cost of trip is ineligible.
Former ED 2/28-3/2/96	116.00		Travel to attend conference in Washington, D.C. Traveler went through Phoenix at an increased cost of \$107 plus he charged his wife's \$9 companion fare to NPHA.
Former ED 2/5-8/96		771.20	Travel was to attend meeting in Phoenix at a Ramada Inn. Traveler claimed per diem based upon rate at that hotel, however, he never stayed there and it is questionable as to whether he ever attended the training.
Former ED 4/22-24/96	371.20		Travel was to attend training in Phoenix. Traveler canceled airline tickets and didn't go but did not return travel advance.
Former ED 9/16-18/96	827.20		Travel was to attend HUD sponsored training in Phoenix. Per HUD records, traveler did not attend training.

Appendix B - Schedule of Ineligible and Unsupported Travel Costs

Traveler/ Claimed Dates	Ineligible Claim	Un- supported Claim	Comments
Former ED 11/1-3/96		\$ 477.00	Cost represents round trip airfare to Seattle for trip starting Friday 11/1/96 and ending Sunday 11/3/96. There was no related subsistence charges by the traveler and no documentation relating to the trip. The trip appears to be personal and not business related.
Former ED 11/17- 21/96		1,073.70	Travel was to attend meeting in Washington, D.C. on 11/19-20/96 (Claimed travel dates were 11/17 through 11/21). Travel advance was \$972.20. Traveler also claimed \$101.50 for use of his personal automobile within New Mexico on 11/18, 11/19, and 11/21, the same days he was supposed to be in Washington, D.C. Because of conflicting claims both travel claims are questioned.
Former Mgmt. Co- ordinator 4/5-6/95		135.00	Travel was to attend training in Albuquerque. Per other NPHA staff who attended session, traveler did not attend training. NPHA had no documentation to support purported travel.
Former Compgrant Co- ordinator 2/9-10/95	217.00		Traveler claimed subsistence for attending training in Phoenix, AZ. However, there was no related transportation cost and thus it is likely that traveler did not go.
Former Compgrant Co- ordinator 3/9-11/95	274.00		Traveler received advance of \$274 for attending training in Denver. There was no related transportation cost and the check to pay traveler's registration fee was voided. Traveler obviously did not attend training.

Appendix B - Schedule of Ineligible and Unsupported Travel Costs

Traveler/ Claimed Dates	Ineligible Claim	Un- supported Claim	Comments
Former Compgrant Co- ordinator 3/20-23/95	821.00		Travel was for attending training in Las Vegas. Traveler went to Las Vegas but did not attend training. NPHA voided check for tuition fee of \$275 but paid a no show fee of \$125. Travel charges paid by NPHA for this personal trip included transportation of \$291 and subsistence and other costs paid directly to traveler of \$405. Thus, total costs for this ineligible, personal travel totaled \$821.
Former Board Chairman 9/12-16/95	\$ 1,249.20		Travel was to attend conference in Washington, D.C. Traveler went to Washington, but did not attend conference (Check for registration fee was voided).
Current ED 2/10-15/97	878.00		Travel was to attend conference in Washington, D.C. Traveler claimed two extra days lodging and two extra days for meals and miscellaneous. This totaled \$538. Further, meals and miscellaneous expenses were charged at \$127 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$85 per day for four days totaling \$340 is considered ineligible. The ED says documentation for this trip cannot be located. He intimates that the past bookkeeper may be to blame.
Current ED 2/25-28/97	340.00	602.00	Travel was to Denver to attend Rule Making Committee conference. Meals and miscellaneous expenses were charged at \$127 per day which far exceeds the federal maximum of \$42 per day. The excessive amount of \$85 per day for four days totaling \$340 is considered ineligible. Additionally, two payments were made for this trip totaling \$602 (\$350 and \$252) for which no documentation was available. These costs are considered questioned until supporting documentation is made available. The ED says documentation for this trip

Appendix B - Schedule of Ineligible and Unsupported Travel Costs

Traveler/ Claimed Dates	Ineligible Claim	Un- supported Claim	Comments
			cannot be located. He intimates that the past bookkeeper may be to blame.
Current ED 6/5-12/97	260.00		<p>Travel to Juneau, Alaska to attend conference. The traveler charged airline ticket upgrade costs for himself and his spouse to NPHA's credit card. These upgrade costs of \$260 (\$130 each) are ineligible.</p> <p>The ED says he repaid the \$260 airline upgrade costs but did not provide adequate documentation of the repayment. Only a memo referencing a repayment was provided. A copy of the canceled check and a validated NPHA deposit slip are necessary to document the source and disposition of the claimed repayment.</p>
Current ED 2/22-25/98	182.18		<p>Travel was to Washington, D.C. to attend a conference. Traveler charged one night excess lodging totaling \$110.18. Also, meals and miscellaneous expenses were charged at \$60 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$18 per day for four days totaling \$72 is considered ineligible.</p> <p>The ED states that he spent an extra day in DC on NPHA business but his hotel receipt and travel itinerary both show that he only incurred three nights lodging expenses, not the four claimed.</p>
Current ED 3/12-13/98	88.50		<p>Travel was to Taos, New Mexico. Traveler charged one night lodging totaling \$52.50. However, NPHA paid this charge directly thus he had no hotel cost. Also, meals and miscellaneous expenses were charged at \$60 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$18 per day for two days totaling \$36 is considered ineligible.</p> <p>The ED is apparently attempting to determine if he might have paid with cash to</p>

Appendix B - Schedule of Ineligible and Unsupported Travel Costs

Traveler/ Claimed Dates	Ineligible Claim	Un- supported Claim	Comments
			stay at the Sagebrush Inn in Taos. In fact he stayed at the Comfort Inn in Espanola and the lodging costs were paid directly by NPHA check No 191.
Current ED 5/5-6/98	68.12		Travel was to Taos, New Mexico. Traveler charged one night lodging totaling \$50.12. However, the lodging cost was charged to and paid by NPHA, thus he had no hotel cost. Also, meals and miscellaneous expenses were charged at \$60 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$18 per day for one day is considered ineligible. The ED says he repaid the \$50.12 for lodging but did not provide any documentation in support of the repayment.
Current ED 4/13-18/98	190.00		Travel was to Sacramento, California. Traveler was advanced funds for five nights lodging. However, he charged one night lodging totaling \$82 to NPHA's credit card. Accordingly he should have refunded the \$82, but did not. Also, meals and miscellaneous expenses were charged at \$60 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$18 per day for six days totaling \$108 is considered ineligible. The ED says he repaid the \$82 lodging cost but did not provide any documentation to support the repayment.
Current Board Chairperson 2/10-15/97	654.00		Travel was to Washington, D.C. with first and last nights stay in Albuquerque. Traveler was advanced hotel costs for four nights at a Washington, D.C. rate of \$142 per night. Since two nights were in Albuquerque, she should have had hotel cost limited to Albuquerque rate of \$70 per night. The \$72 excessive rate for two nights totaling \$144 is considered ineligible. Also, meals

Appendix B - Schedule of Ineligible and Unsupported Travel Costs

Traveler/ Claimed Dates	Ineligible Claim	Un- supported Claim	Comments
			and miscellaneous expenses were charged at \$127 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$85 per day for six days totaling \$510 is considered ineligible.
Current Board Chairperson 2/24-26/97	\$ 255.00	\$ 168.00	Travel was to Denver, Colorado. Meals and miscellaneous expenses were charged at \$127 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$85 per day for three days totaling \$255 is considered ineligible. Additionally, traveler was reimbursed \$168 without documentation setting out what the charge was for. This amount is considered questioned until proper documentation is provided.
Current Board Chairperson 2/22-25/98	228.26		Travel was to attend conference in Washington, D.C. One extra night lodging of \$110.18 which was not incurred was claimed. Also, meals and miscellaneous expenses were charged at \$60 per day which far exceeds federal maximum of \$42 per day. The excessive amount of \$18 per day for four days totaling \$72 is considered ineligible. Further, traveler charged privately owned vehicle mileage of 464 for the round trip from Taos to Albuquerque rather than the board approved maximum of 320 miles. The excessive mileage charge of \$46.08 (144 x .32) is considered an ineligible expenditure.
Current Board Member 4/13-18/98	852.00		Traveler received a \$770 advance to attend conference in Sacramento, California which he did not attend. We could find no evidence that the advance was returned. Additionally, NPHA incurred and paid a \$82 no show fee to the hotel when he did not attend the conference.
Total	\$15,010.28	\$3,971.10	

Appendix C - Auditee Comments (NPHA Executive Director)

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**NORTHERN PUEBLOS HOUSING AUTHORITY**

July 25, 1999

Mail: PO Drawer 6640
Santa Fe, NM 87502-6640
Office: 2006 Botolph Road
Santa Fe, NM 87505
(505) 989-8116
Fax (505) 989-7850

Mr. Charles S. Johnson, Senior Auditor
U. S. Department of Housing and Urban Development
Office of the Inspector General for Audit
Two Arizona Center, Suite 1600
400 North Fifth Street
Phoenix AZ 85004

Dear Charles S. Johnson:

This letter is in response to the audit report submitted on May 17, 1999. We have replied to all questions pertaining to the years of 1997 and forward. We felt that it was not necessary or even possible to reply to findings prior to and including 1996 because we are not responsible for or knowledgeable about the past administration; however, we have asked our attorneys to address the issues separately. The copies of invoices for the Shred Man in 1996 support our assertion of documentation destroyed by the past administration. We have attempted to make contact with this company here in Santa Fe, but the business is no longer in existence.

Most expenditures are justified with supporting documentation which is attached. However, in the latter part of 1997, supporting documentation was submitted to the previous Finance Officer: they may have been lost, destroyed, or misplaced, because we cannot locate them.

Following are the comments on the seven findings regarding the current Executive Director and Board:

1. Supporting documentation has been researched and cannot be located. The past bookkeeper may have misplaced and lost records given to her by the Executive Director. However, all expenditures were justified and were not made fraudulently. The \$127.00 per diem was the amount approved by the Board of Commissioners and in effect at that time.

Appendix C - Auditee Comments (NPHA Executive Director)

Page 2 of 3

2. Supporting documentation has been researched and cannot be located. It could be several reasons leading to a negative finding of lost material. The past bookkeeper may have misplaced or lost records given to her by the Executive Director. However any expenditures made were made according to justified reasons and not because of fraudulent intent. The \$127.00 per diem was the amount approved by the Board of Commissioners and in effect at that time.
3. The travel to Juneau, Alaska was explained to the auditors. The Executive Director's personal credit card was the same as the NPHA card. It was inadvertently used. However, the payment of \$260.00 was made by check and submitted to the Finance Office on June 13, 1997 (See attached Memo dated 6/13/97). The \$80.00 per diem was the amount approved by the Board of Commissioners and in effect at that time.
4. Pending Receipt from Grand Hyatt Hotel to justify the number of nights stayed.

There was an extra day spent on NPHA business other than the Conference dates. The \$60.00 per diem was the amount approved by the Board of Commissioners and in effect at that time.
5. Pending Receipt from Sagebrush Inn of Taos to justify whether cost incurred was paid with cash.

According to the credit card statement, the night was debited on March 13, 1998 and mistakenly charged. The card was credited for the full amount of \$58.47 on March 14, 1998. The \$60.00 per diem was the amount approved by the Board of Commissioners and in effect at that time.
6. The supporting documentation attached does support your finding; however, attached is a copy of the reimbursement check #4159 for the amounts of \$50.12 and \$14.39, for a total of \$64.51. The \$60.00 per diem was the amount approved by the Board of Commissioners and in effect at that time.
7. The supporting documentation attached does support your finding; however, the charge of \$82.00 for one night's lodging was for NPHA business only. In addition to the extra day spent on business there is no supporting documentation; therefore, attached is a copy of the reimbursement check #4159 for the amount of \$82.00. The \$60.00 per diem was the amount approved by the Board of Commissioners and in effect at that time.

Appendix C - Auditee Comments (NPHA Executive Director)

Page 3 of 3

Thank you for extending the time for our response to the draft audit findings from June 21, 1999 to June 28, 1999. If you have any further questions or concerns please contact my office at (505) 989-8116.

With kind regards I remain.

Sincerely,



Tony Arroyos
Executive Director

CC: Board of Directors
Cate Stetson, Attorney
File

Appendix D - Distribution

Secretary's Representative, Pacific/Hawaii, 9AS (2)
State Coordinator, 9ES (1)
State Coordinator, 6ES (1)
Administrator, Southwest Office of Native American Programs, 9EPI (2)
Deputy Secretary, SD, Room 10100 (1)
Chief of Staff, S, Room 10000 (1)
Special Assistant to the Deputy Secretary for Project Management, SD, Room 10100 (1)
Acting Assistant Secretary for Administration, S, Room 10110 (1)
Assistant Secretary for Congressional and Intergovernmental Relations, J, Room 10120 (1)
Senior Advisor to the Secretary, Office of Public Affairs, S, Room 10132 (1)
Deputy Assistant Secretary for Administrative Services/Director of Executive Secretariat, AX,
Room 10139 (1)
Director of Scheduling and Advance, AL, Room 10158 (1)
Counselor to the Secretary, S, Room 10234 (1)
Deputy Chief of Staff, S, Room 10226 (1)
Deputy Chief of Staff for Operations, S, Room 10226 (1)
Deputy Chief of Staff for Programs and Policy, S, Room 10226 (1)
Director, Office of Special Actions, AK, Room 10226 (1)
Deputy Assistant Secretary for Public Affairs, W, Room 10222 (1)
Special Assistant for Inter-Faith Community Outreach, S, Room 10222 (1)
Executive Officer for Administrative Operations and Management, S, Room 10220 (1)
Senior Advisor to the Secretary for Pine Ridge Project, W, Room 10216 (1)
General Counsel, C, Room 10214 (1)
Director, Office of Federal Housing Enterprise Oversight, O, 9th Floor Mailroom (1)
Assistant Secretary for Housing/Federal Housing Commissioner, H, Room 9100 (1)
Office of Policy Development and Research, R, Room 8100 (1)
Inspector General, G, Room 8256 (1)
Assistant Secretary for Community Planning and Development, D, Room 7100 (1)
Government National Mortgage Association, T, Room 6100 (1)
Assistant Secretary for Fair Housing and Equal Opportunity, E, Room 5100 (1)
Chief Procurement Officer, N, Room 5184 (1)
Assistant Secretary for Public and Indian Housing, P, Room 4100 (1)
Chief Information Officer, Q, Room 3152 (1)
Director, Office of Departmental Equal Employment Opportunity, U, Room 5128 (1)
Director, Office of Departmental Operations and Coordination, I, Room 2124 (1)
Chief Financial Officer, F, Room 2202 (1)
Director, Enforcement Center, V, 200 Portals Building (1)
Director, Real Estate Assessment Center, X, 1280 Maryland Avenue, SW, Suite 800 (1)
Director, Office of Multifamily Assistance Restructuring, Y, 4000 Portals Building, (1)
Assistant Deputy Secretary for Field Policy and Management, SDF, Room 7108 (2)
Deputy Chief Financial Officer for Finance, FF, Room 2202 (1)
Director, Office of Budget, FO, Room 3270 (1)
Primary Field Audit Liaison Officer, 9AFI (2)
Headquarters Audit Liaison Officer, PF (2)
Departmental Audit Liaison Officer, FM, Room 2206 (2)

Appendix D - Distribution

Acquisitions Librarian, Library, AS, Room 8141 (1)

(continued)

Public Affairs Officer, G, Room 8256 (1)

Deputy Assistant Secretary, Native American Programs, 8APINW, Room 4126, (1)

Deputy Staff Director, Counsel, Subcommittee on Criminal Justice, Drug Policy & Human Resources, B
373 Rayburn House Office Bldg., Washington, DC 20515 (1)

The Honorable Fred Thompson, Chairman, Committee on Governmental Affairs, 340 Dirksen
Senate Office Building, United States Senate, Washington, DC 20510 (1)

The Honorable Joseph Lieberman, Ranking Member, Committee on Governmental Affairs, 706 Hart
Senate Office Bldg., United States Senate, Washington, DC 20510 (1)

The Honorable Dan Burton, Chairman, Committee on Government Reform, 2185 Rayburn Bldg., House
of Representatives, Washington, DC 20515 (1)

Henry A. Waxman, Ranking Member, Committee on Government Reform, 2204 Rayburn Bldg., House
of Representatives, Washington, DC 20515 (1)

Ms. Cindy Fogleman, Subcommittee on Oversight and Investigations, Room 212, O'Neill House Office
Building, Washington, DC 20515 (1)

Director, Housing and Community Development Issue Area, United States General Accounting Office,
441 G Street, NW, Room 2474, Washington, DC 20548 (Attention: Judy England-Joseph) (1)

Steve Redburn, Chief, Housing Branch Office of Management & Budget, 725 17th Street, NW, Room
9226 New Executive Office Building, Washington, DC 20503 (1)

Northern Pueblo Housing Authority, PO Drawer 6640, Santa Fe, New Mexico 87502 (2)

Edward Rael, Governor, Picuris Pueblo, PO Box 127, Penasco, New Mexico 87553 (1)

Carl Tsosie, Commissioner, Picuris Pueblo, PO Box 127, Penasco, New Mexico 87553 (1)

Milton Herrera, Governor, Tesuque Pueblo, RT. 5 Box 360-T, Santa Fe, New Mexico 87501 (1)

Dorothy Herrera, Commissioner, Tesuque Pueblo, RT 11 Box 53-TP, Santa Fe, New Mexico 87501 (1)

Carl Concha, Governor, Taos Pueblo, PO Box 1846, Taos, New Mexico 87571 (1)

Charlene Marcus, Commissioner, Taos Pueblo, PO Box 234, El Prado, New Mexico 87571 (1)

Terry Aguilar, Governor, San Ildefonso Pueblo, RT 5 Box 315-A, Santa Fe, New Mexico 87501 (1)

Leon Roybal, Commissioner, San Ildefonso Pueblo, RT 5 Box 315-A, Santa Fe, New Mexico 87501 (1)