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U.S. Department of Housing and Urban Development
Office of District Inspector General for Audit
Capital District
800 North Capitol Street, N. W.
Suite 500
Washington, DC 20002

Audit Memorandum
2001-AO-0803

September 21, 2001

MEMORANDUM FOR: Gloria J. Cousar, Deputy Assistant Secretary for Public and Assisted Housing Delivery, PH

[SIGNED]
FROM: Saundra G. Elion, District Inspector General for Audit, Capital District, 3GGA

SUBJECT: Complaint – Administration of the Vacancy Reduction Program

In response to a citizen's complaint, we performed a limited review of the administration of the Vacancy Reduction Program (VRP). The VRP focused on the rehabilitation of vacant units, and identification and correction of site and management deficiencies to achieve and sustain occupancy at Public Housing Authorities (PHAs). The Assistant Secretary for Public and Indian Housing (PIH) is responsible for administering VRP.

The complainant alleged that the Director of the Community Safety and Conservation Division (CSCD) inappropriately used:

- A contractor to provide the same services that HUD staff performed, and

- Drug Elimination Program funds to pay Aspen Systems Corporation (Aspen) for VRP activities.

We did not substantiate that the Director of CSCD used a contractor to perform services that HUD staff performed. However, we did find that the Director inappropriately used Drug Elimination Program funds to pay for VRP modernization requirements. We also determined that PIH did not provide adequate program oversight to VRP.

On August 23, 2001, the Deputy Assistant Secretary for Public and Assisted Housing Delivery (DAS) submitted PIH's official response to our draft audit report. We summarized the DAS' written comments after each finding and included the complete text in Appendix A.

Within 60 days, please give us a status report on each recommendation made in this report. The status report should be prepared in accordance with Appendix 6 of HUD Handbook 2000.06

REV-3 and include the corrective action taken, the proposed corrective action, the date to be completed, or why the action is considered unnecessary. Also, please give us copies of any correspondence or directives issued because of this review.

If you have any questions, please call me or Joe E. Richardson, Assistant District Inspector General for Audit, on (202) 501-1330.

OBJECTIVES, SCOPE, AND METHODOLOGY

Our objective was to review PIH's administration of VRP to the extent necessary to determine if the allegations were valid.

To substantiate the allegations, we:

- Reviewed applicable VRP laws, regulations, and program documents;
- Interviewed officials from HUD's Office of Procurement and Contracts, CSCD, and various Field Offices; Johnson, Bassin, and Shaw (JBS) Inc.; and Aspen;
- Reviewed contract files of JBS and Aspen;
- Analyzed the Line of Credit and Control System (LOCCS) data for each VRP grant;
- Evaluated grant agreements to determine grant expiration dates; and
- Gained an understanding of VRP management controls relevant to our objective.

We conducted our review from June 2000 through June 2001, and reviewed grant activities for the period January 1994 through December 2000.

BACKGROUND

Program Requirements

Congress authorized $202,560,000 from modernization funds (Section 14 of HUD's 1993 and 1994 Appropriations Act) for VRP activities. HUD made these funds available to PHAs through the June 13, 1994, Notice of Funding Availability (NOFA). HUD awarded $199,646,354 to 63 PHAs and $1,172,445 to four contractors to support the various activities. As of June 14, 2001, the remaining $1,741,201 of VRP funds had not been awarded.

As outlined in the NOFA, HUD established performance goals and guidance to require the impacted PHAs to develop a plan to include the number of vacant units requiring physical improvements. Unless the Assistant Secretary for PIH granted an extension of time, the PHAs were also required to expend the VRP funds and reoccupy the units within 24 months after the date of funding.

VRP Implementing Statute

The VRP was authorized under 42 U.S.C. 1437l(p), Public and Indian Housing Modernization, to reduce vacancies in public housing units. To be eligible to participate in the VRP, PHAs had to meet one of the following requirements: (1) had a vacancy rate that exceeded 15.9 percent as of March 30, 1993; (2) designated as a troubled agency; or (3) was placed under receivership.

Quality Housing and Work Responsibility Act

On October 21, 1998, the Quality Housing and Work Responsibility Act (QHWRA) of 1998 repealed the initial VRP authorizing statute. QHWRA merged all FY 1997 and prior years funding previously available under Modernization, *which included the VRP funds,* into the Capital Fund. QHWRA also required the PHAs to obligate these prior year funds by September 30, 1999. However, HUD issued supplemental guidance to extend the period for obligating these funds to March 30, 2000.

RESULTS

ALLEGATION 1: Contractor Used to Provide the Same Services that HUD Staff Performed

The complainant alleged that the Director of CSCD used a contractor (JBS) to provide a status report of VRP activities, the same services that HUD staff had already performed. We compared the VRP status report JBS prepared with the report the VRP Manager (a PIH employee) prepared to determine whether those reports contained the same or similar information. The VRP Manager's status report, prepared during February 1998, included background information, cause for vacancies, funding data, analyses of vacancy rates and Public Housing Management Assessment Program (PHMAP) scores, and a discussion of program results. JBS prepared a similar report on November 10, 1998, and acknowledged that its report was based largely on the same data included in the VRP Manager's report.

We determined that there were measurable and distinct differences between the two reports because JBS's conclusions, analyses, and recommendations were based on updated program information. We therefore did not substantiate the allegation. Specifically, the JBS report updated the PHAs' vacancy rates and the PHMAP scores; and incorporated recommendations for achieving and sustaining occupancy rates at PHAs. JBS recommends that HUD develop the ability to detect and correct vacancy problems by monitoring PHAs and conducting analyses. JBS also recommends that HUD encourage PHAs to improve and sustain occupancy levels through traditional information products such as best practices and case studies. These attributes were not part of the VRP Manager's report.

ALLEGATION 2: Inappropriate Use of Drug Elimination Program Funds

The complainant alleged that the Director of CSCD inappropriately used Drug Elimination Program funds for VRP activities. Specifically, we reviewed this allegation to determine if the VRP activities were drug related.

We found that the Director of CSCD inappropriately used Drug Elimination Program funds to pay for VRP activities that Aspen performed. This condition occurred because neither the Director of CSCD nor the Government Technical Representative (GTR) ensured that Aspen's contract was properly funded. As a result, $1,187 of Drug Elimination Program funds was inappropriately used and a potential contract funding violation may have occurred.

On December 22, 1998, HUD awarded a contract to Aspen to provide services authorized under legislation through a Public Housing Drug Elimination Program Support Center. Because the contract statement of work was broadly written, Aspen could perform a variety of services, including drug and non-drug activities for PIH. The Office of Procurement and Contracts (OPC) awarded the subject contract as **an unpriced** contract award and the Director of CSCD used $200,000 of Drug Elimination Program funds to fund the interim award.

We found that Aspen performed VRP modernization work activities during January 1999 and the Director of CSCD used Drug Elimination Program funds to pay for the work. During this period, Aspen completed the following VRP related tasks:

- Reviewed a LOCCS report and discovered that 10 housing authorities had unexpended VRP funds;
- Reviewed VRP related regulations to determine the types of reports and other documentation that should be available for each grantee;
- Reviewed OIG reports; and
- Requested a copy of the original NOFA from the HUD library.

Drug Elimination funds were incorrectly used because neither the Director of CSCD nor the GTR ensured that the Aspen contract was properly funded before tasking Aspen to perform these services. HUD Handbook 2210.3 REV 8, Procurement Policies and Procedures, Chapter 4, Availability and Reservation of Funds, states that in accordance with 31 U.S.C. 1341 and FAR Subpart 32.7, no procurement action which obligates funds shall be initiated without assurance that adequate funds are available for that purpose. Authorization of an expenditure or obligation in excess of the amount of funds available or in advance of appropriation made for such purposes is likewise prohibited.

PIH did not comply with HUD guidance because the Director of CSCD did not obligate the modernization funds (from the Capital Fund to the Aspen contract) until June 1999, approximately 6 months after Aspen performed the VRP modernization activities and incurred the related costs. As a result, the Director of CSCD improperly authorized the expenditure of

$1,187 for the VRP that must be repaid to the Drug Elimination Program. In addition, a potential contract funding violation may have occurred because VRP expenditures were made in advance of funding availability.

PAHD Comments

The DAS stated that the language of the task order did not preclude Aspen from reviewing vacancy reduction efforts, as those efforts related to criminal activity, in housing agencies that had not received drug elimination grants. However, the DAS stated that letters would be sent to contractors re-stating the limitations on using drug elimination funds.

PIH's Procurement and Contracting Division has issued internal guidance directing GTRs to ensure that all proposed contract actions involving multiple sources of funding clearly restricts the use of funds to the work for which they were authorized.

OIG Evaluation of PAHD Comments

Based upon information that we received from the Office of the Chief Procurement Officer, we redirected Recommendation 1B to require that the DAS determine whether Drug Elimination Program funds were used inappropriately on Contract DU100C00018378-Task Order 15.

The DAS did not show the nexus between the tasks Aspen actually performed and the relationship to drug elimination activities. Therefore, we concluded that $1,187 of Drug Elimination Program funds were used to pay for non-drug activities and a potential contracting funding violation may have occurred. In addition, we modified Recommendation 1B to require the DAS to change the funding source from the Drug Elimination Program to the Capital Fund to correct the inappropriate use of funds on Contract DU100C00018378-Task Order 15.

Also, we believe that the proposed corrective actions do not go far enough because the proposed action shifts PIH's responsibility to the contractor. PIH, not the contractor, should ensure that the appropriate funds are used to pay for contract work.

Recommendations

We recommend that the Deputy Assistant Secretary for Public and Assisted Housing Delivery:

1.A Ascertain that procurement actions are properly funded before services are performed. As a minimum, procedures should be established to clearly delineate how the funds are to be allocated to work activities. Specifically, the contract should indicate the appropriate program and the amount of funds available for each task or contract line item.

1.B Change the funding source from the Drug Elimination Program to the Capital Fund to correct the inappropriate use of funds on Contract DU100C00018378-Task Order 15.

OTHER MATTERS AFFECTING PROGRAM EFFECTIVENESS

We extended our review to address the adequacy of PIH's oversight procedures for the administration of the VRP to ensure compliance with program and statutory requirements.

We found that PIH did not exercise adequate program oversight over VRP. Specifically, PIH did not conduct budgetary reviews to ensure that VRP funds were effectively used; allowed record keeping deficiencies to occur; did not ensure that $3 million of program funds were timely obligated, deobligated, or recaptured; and did not conduct adequate progress reviews. These conditions occurred because PIH did not clearly define the management roles and responsibilities and organizational changes resulting from HUD 2020. As a result, PIH did not effectively use $1,741,201 of program funds; allowed $3,569 of funds to be improperly obligated and expended; and did not ensure that the PHAs timely completed their vacancy reduction plans.

Budgetary Reviews not Conducted

PIH did not conduct periodic budgetary reviews to ensure that VRP funds were effectively used. Specifically, PIH did not reconcile the $202,560,000 set-aside for VRP with the amounts awarded under the NOFA to ensure that the full authorized amount was awarded to PHAs and other modernization programs.

By conducting periodic budgetary reviews, PIH could have further reduced the vacancy rate at PHAs by timely allocating all available VRP funds. For example, PIH could have potentially repaired an additional 218 vacant units with the remaining $1,741,201 of VRP funds. We based this on the premise that a PHA could use $8,000 or less of VRP funds to rehabilitate and make a unit available for occupancy (the $8,000 excludes any cost for abating lead-based paint and asbestos in vacant units and for making a vacant unit handicapped accessible).

On June 29, 2001, the Director for PIH Program Budget Development Division stated that these funds are now part of the unobligated lump sum for the Capital Fund balance carried over as no year money. Since PIH did not obligate the $1,741,201 by March 30, 2000, the funds are no longer available for the VRP.

Recordkeeping Deficiencies

PIH did not ensure that the status of VRP funds was timely updated in LOCCS.

- In February 1995, $2.3 million of funds for the Greater Metro Housing Authority of Rock Island were deobligated in HUD's Program Accounting System (PAS). However, as of March 3, 2001, the LOCCS Status of Funds Report still showed the $2.3 million as part of the budget line item for the PHA. According to the Executive Director for the Greater Metro Housing Authority of Rock Island, the PHA did not apply for or receive a VRP grant. This error was corrected on **June 15, 2001**, after we discussed this issue during our exit conference.

- In November 1999, HUD recaptured $297,782 from the Muskegon Heights Housing Commission. However, as of March 3, 2001, the LOCCS Status of Funds Report still showed the $297,782 as part of the budget line items for the PHA. This error was corrected on **June 22, 2001**, after we discussed this issue during our exit conference.

- On January 9, 2001, the Assistant Secretary for PIH requested that $403,139 of the Boston Housing Authority's grant be recaptured. However, these funds were not recaptured until May 15, 2001, after we inquired about the status of this recapture.

Improper Obligations

HUD established March 30, 2000, as the timeframe by which all FY 1997 and prior fiscal years' VRP funds had to be obligated. However, HUD's Puerto Rico Public Housing (PH) staff allowed the Virgin Island Housing Authority (VIHA) to obligate and expend $3,569 of VRP funds during August 2000, over 4 months after the established deadline.

On August 2, 2000, a Program Analyst in the Office of CSCD, notified the Puerto Rico PH staff that the VIHA had an outstanding balance of $3,569; and on August 15, 2000, instructed the PH staff to recapture the funds. However, on August 4, 2000, the VIHA initiated a procurement action to rehabilitate a vacant unit and on August 28, 2000, requested the payment of $3,569 for the completed services.

The untimely obligation and expenditure of funds occurred because of efforts to "use rather than lose" program funds and the failure to follow established procedures for expending funds. Specifically, the Modernization Program Analyst advised the Acting Executive Director, VIHA, that HUD's San Juan Field Office suggested that they immediately use the residual VRP funds.

On June 5, 2001, the Director, Office of Public Housing in Puerto Rico, informed us that his Financial Analyst authorized the VIHA to spend the VRP funds without obtaining approval from his first line supervisor. The Director admitted that the protocol for reviewing program regulations was not followed and the Financial Analyst did not ascertain if the VIHA had a valid time extension.

Inadequate Progress Reviews

VRP's authorizing statute, 42 U.S.C. 1437l(p), required the Secretary to review a PHA's progress 24 months after funding had been provided to ensure compliance with its vacancy reduction plan. And if a PHA had not complied with the plan within this 24-month period, HUD was required to withhold a percentage allocable to each vacant unit from the PHA's annual contributions for the operation of low-income housing. The PHA could only use these funds for vacancy reduction activities.

Although the progress reviews were required by law and were not optional, PIH did not conduct progress reviews in accordance with Section 1437l(p). Specifically, PIH conducted some program reviews but did not withhold funds from the PHAs' annual contributions. According to the VRP Manager, PIH did not conduct a formal on-site assessment review of the PHAs 24 months after funding had been provided. PIH's review process consisted of reviewing progress reports that the PHAs prepared. Although time did not always allow for a thorough review of each report, the VRP Manager said she attempted to follow each PHA's progress. She also said if the reports or the Field Office indicated that there were problems that needed PIH's attention, she would conduct site visits.

PIH's failure to conduct adequate reviews adversely impacted HUD's ability to ensure that the PHAs met their vacancy reduction goals. PIH's assessment of the PHA's progress at the end of the first 24 months of funding should have served as a benchmark for PIH to determine whether the PHA was carrying out its vacancy reduction activities, and obligated and expended funds in a timely manner. Because PIH did not comply with the statute, HUD could not determine or quantify VRP's impact on reducing vacancies or correcting site and management deficiencies to sustain occupancy at PHAs.

Management Responsibilities Not Clearly Defined

PIH did not ensure adequate oversight of the administration of the VRP because the management roles and responsibilities were not clearly defined. Headquarters PIH personnel assumed that oversight of the VRP was to have been shared by Headquarters and the Field Office staffs rather than by a single entity. This assumption led to confusion as to which entity was responsible for specific aspects of the program. For example,

- The General Engineer, HUD Jacksonville Area Office of Public Housing, stated that the VRP was poorly handled. Nobody monitored or provided oversight for the program.

- The Revitalization Specialist, HUD Illinois State Office of Public Housing, stated there was a lot of frustration with the VRP. There were too many people involved and nobody really seemed to have a handle on it.

- The Facilities Management Specialist, HUD Cleveland Area Office of Public Housing, stated, that the VRP was a myriad between modernization and occupancy programs. There was little or no guidance received from Headquarters to administer VRP. Our office ran the program as a Comprehensive Grant Program. PHAs could justify their own time extensions without the intervention of the Field Office or Headquarters.

In addition, during the period (1996-1997) when most of the program reviews should have been conducted, the VRP was administered by PIH's Capital Program, Modernization Division. The Deputy Assistant Secretary for Public and Assisted Housing Delivery did not assume responsibility for VRP until **1997**, as most grant periods were expiring.

We are bringing this oversight deficiency to management's attention to ensure that adequate management controls are established for future programs. However, we are not making an audit recommendation because the VRP has been completed or substantially completed.

PAHD Comments

The DAS stated that Congress' authorization of the VRP did not change the basic characterization of the funds as modernization funds, it simply allowed HUD to target those funds solely for a particular modernization, namely vacancy reduction. Once they could no longer be used solely for VRP purposes, these funds remained available for use as modernization funds.

OIG Evaluation of PAHD Comments

We relied on input from the Director for PIH Budget Development Division in our initial statement on how expired VRP funds could be used. Based on additional information from the DAS we deleted the sentence regarding how VRP funds can be authorized and modified Recommendation 2A to require the DAS to ensure that VRP funds are reconciled, tracked, and accounted for properly.

Recommendations

We recommend that the Deputy Assistant Secretary for Public and Assisted Housing Delivery:

2A Ensure that Vacancy Reduction Program funds are reconciled, tracked, and accounted for properly.

2B. Recapture $3,569 from the Virgin Island Housing Authority for expenditures made after HUD's March 30, 2000, allowable timeframe for obligating VRP funds.

Appendix A

U. S. Department of Housing and Urban Development
Washington, D.C. 20410-5000

OFFICE OF THE ASSISTANT SECRETARY
FOR PUBLIC AND INDIAN HOUSING

AUG 23 2001

MEMORANDUM FOR: Saundra G. Elion, District Inspector for Audit, Capital District, 3GGA

FROM: Gloria J. Cousar, Deputy Assistant Secretary for Public and Assisted Housing Delivery, PE

SUBJECT: Draft Audit Memorandum Report - Complaint on the Administration of the Vacancy Reduction Program (VRP)

We are herein responding to allegations made by a complainant and the preliminary conclusions reached by the Office of the District Inspector General for Audit. We do not concur in the preliminary finding that the Director of the Community Safety and Conservation Division (CSCD) inappropriately used Drug Elimination Program funds to pay for administrative aspects of VRP.

Following an analysis of your recommendations and an in-depth review of the procurement actions cited, we note the following:

Recommendations

1.A The Deputy Assistant Secretary for Public and Assisted Housing Delivery ascertain that procurement actions are properly funded before services are performed. As a minimum, procedures should be established to clearly delineate how the funds are to be allocated to work activities. Specifically, the contract should indicate the appropriate program and the amount of funds available for each task or contract line item.

Response: In December 1998, the Department entered into an agreement with Aspen Systems, Corp., under Contract # 18378 Task Order 15, for provision of technical assistance services via a "PHDEP (Public Housing Drug Elimination Program) Support Center." Funding for this Support Center came from drug elimination technical assistance appropriations. In addition to activities specifically and explicitly related to the drug elimination program, sub-task 15.4-5 called for the contractor to review vacancy reduction activities in housing agencies that received Vacancy Reduction grants to determine the efficiency of efforts under the vacancy reduction initiative. The supposition was that reduction in numbers and/or concentrations of vacant units would relate to reductions in drug-related activity, and that, conversely, reductions in drug activity and increases in security would favorably impact occupancy rates. The relationship between vacancy problems and security problems was explicitly recognized in the Notice of Funds Availability (NOFA) announcing the PHDEP program; see 64 F.R. 9751, February 26, 1999, copy attached.

To the extent this presumed relationship is valid, there is no question that analysis of the inter-relationship is a legitimate use of drug elimination funds ensuring that procurement actions were properly funded before the services were performed. The language in the Task Order did not clearly limit PHDEP-funded activity to those housing agencies that had been funded under both PHDEP and Vacancy Reduction. Community Safety and Conservation Division staff was intuitively aware of a heavy over-lap between the universe of PHDEP housing authorities and that of Vacancy Reduction grantees; a later informal survey indicated that approximately three-quarters of the VRP grantees were also PHDEP grantees. Therefore, the language of the Task Order was open to the possibility, without saying so explicitly, that the contractor could review vacancy reduction efforts, as these related to criminal activity, in housing agencies that had not received PHDEP grants.

To limit the extent of any possible problem in the future, we are issuing letters to contractors re-stating the limitations on use of drug elimination appropriations. Perhaps more importantly, these letters also caution contractors, in cases where there is a joint PHDEP and non-PHDEP funding, to differentiate clearly between drug elimination activities and other management improvement activities in their cost estimating, in their cost accounting, and in their billing.

In further clarification we note that in Contract 21044 Task Order 1 with Johnson, Bassin and Shaw, the Office of the Inspector General has noted the possibility of a blur in the distinction between PHDEP-eligible activities and other management improvements. In response we note that the need for a distinction between drug elimination activities and "other" was made clear in the original task order wherein the contractor is charged, "to separately track and itemize in invoices work associated with the different appropriations funding the task order. The contractor is to be aware of the appropriation restrictions on the use of the respective technical assistance funds, and adhere to these requirements.....If the contractor exhausts its supply of one of the appropriations prior to the end of the task order, it is not authorized to use the remaining appropriations to supplement the exhausted funds."

It is therefore logical to conclude that the contractor is expected to know the difference between PHDEP activities eligible for PHDEP funding, and "other." The problem in this instance is that there was a modification to supplement the task order's original funding versus "other" funding. The contractor stated that, absent a clear statement of the split between appropriations in the modification, they assumed a proportional split consistent with the original funding amount(s). When the PIH Procurement and Contracting Division became aware of a potential problem - the contractor was billing close to or perhaps over the amounts of PHDEP money that had been reserved to the task order - the GTRs had long telephone conversations with the contractor, and called the issue to the attention of the Contracting Officer.

1.B The Chief Procurement Officer initiates actions to correct inappropriate use of Drug Elimination Program funds that occurred on the Contract DU100C000018378 - Task Order 15.

Response: PIH, PCD has issued internal guidance directing GTRs to ensure that all proposed contract actions involving multiple sources of funding clearly restrict the use of funds to the work for which they were authorized. This guidance is being coordinated with the Contracting Officers issuing PIH awards.

2.A Determine if the $1,741,201 of expired VRP funds can be recovered for other HUD modernization program requirements.

Response: It is unclear what the OIG means in recommending that OPIH determine whether the $1,741,201 of expired VRP funds can be "recovered for other HUD modernization program requirement." As previously indicated in conversations with OIG, when Congress authorized $202,560,000 from modernization funds for VRP activities, the set aside was intended to target modernization funds on vacancy reduction activities. Congress' authorization of the VRP did not change the basic characterization of the funds as modernization funds, it simply allowed HUD to target those funds solely for a particular modernization activity, namely vacancy reduction. Those funds, once they could no longer be used solely for that purpose, nonetheless, remained available for use as modernization funds. Funds not obligated by OPIH by March 30, 2000 while no longer targeted solely for VRP activities were "rolled back" into the Capital Fund and are available for modernization activities, including modernization activities that were allowable as part of the VRP. Consequently, the OIG's characterization that "these funds can only be authorized for use in one of two ways: (1) by Congressional authority; or (2) HUD implements additional vacancy reduction initiatives" is clearly erroneous (See page 6, draft Audit Memorandum 2001 - AO-XXXX).

2 B Recapture $3,569 from the Virgin Island Housing Authority for expenditures made after HUD's March 30, 2000 allowable timeframe for obligating VRP funds.

Response:
PIH will review this recommendation and take appropriate action.

If you have further questions relating to specific areas of this response, please contact Sonia Burgos, Director, Community Safety and Conservation Division at (202) 708-1197, extension 4227,

Appendix B

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