

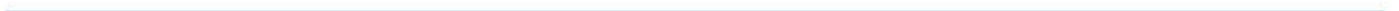


Housing Authority of the City of Tulsa, Tulsa, OK

Section 8 Program

**Office of Audit, Region 6
Fort Worth, TX**

**Audit Report Number: 2017-FW-1007
May 17, 2017**





To: Greg Jungman
Program Center Coordinator, 6IPH

//signed//

From: Kilah S. White, Regional Inspector General for Audit, 6AGA

Subject: The Housing Authority of the City of Tulsa, Tulsa, OK, Did Not Always Correctly Compute Housing Assistance Payments

Attached is the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) final results of our review of the Housing Authority of the City of Tulsa.

HUD Handbook 2000.06, REV-4, sets specific timeframes for management decisions on recommended corrective actions. For each recommendation without a management decision, please respond and provide status reports in accordance with the HUD Handbook. Please furnish us copies of any correspondence or directives issued because of the audit.

The Inspector General Act, Title 5 United States Code, section 8M, requires that OIG post its publicly available reports on the OIG website. Accordingly, this report will be posted at <http://www.hudoig.gov>.

If you have any questions or comments about this report, please do not hesitate to call me at 817-978-9309.



Audit Report Number: 2017-FW-1007

Date: May 17, 2017

The Housing Authority of the City of Tulsa, Tulsa, OK, Did Not Always Correctly Compute Housing Assistance Payments

Highlights

What We Audited and Why

We audited the Housing Authority of the City of Tulsa's administration of its Section 8 program. We selected the Authority based on reports generated by the U.S. Department of Housing and Urban Development's (HUD) Enterprise Income Verification system (EIV). The Authority had indicators of noncompliance with program requirements. Specifically, EIV reported an annualized income discrepancy of more than \$1.6 million for 328 tenants in the Authority's Section 8 program. The objective of the audit was to determine whether the Authority conducted tenant certifications and calculated housing assistance payments for its Section 8 program in accordance with HUD's admission and occupancy requirements.

What We Found

The Authority did not always comply with program requirements in accordance with HUD's rules and regulations. Specifically, it did not ensure that its staff computed housing assistance payments correctly for 13 of 25 tenant files (52 percent) reviewed and monitored EIV income discrepancy reports as required. This condition occurred because the Authority did not follow its income calculation requirements. In addition, it did not have policies and procedures to monitor the EIV income discrepancy reports. As a result, it spent \$41,313 on ineligible and unsupported housing assistance payments and may have spent more because it did not adequately use the EIV income discrepancy reports.

What We Recommend

We recommend that HUD require the Authority to (1) repay \$12,739 from non-Federal funds to its Section 8 program for ineligible payments; (2) support or repay \$28,574 from non-Federal funds to its Section 8 program for unsupported payments; and (3) strengthen its controls over its income verification process, including the use of the EIV discrepancy report to support tenant-reported income.

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Background and Objective

The City of Tulsa, OK, established the Housing Authority of the City of Tulsa in 1966. The Authority is a quasi-governmental organization that helps low-income families obtain safe and sanitary housing at affordable prices. The mayor of Tulsa appoints the Authority's five-member board of commissioners. The board enacts policies, approves budgets, and allocates resources. In addition, it appoints the Authority's president.

The Authority has a contract with the U.S. Department of Housing and Urban Development (HUD) to administer the Section 8 program. The Section 8 program enables very low-income families to afford decent, safe, and sanitary housing in the private market. The Authority gives vouchers to eligible families so they can choose any housing that meets the requirements of the program. It administers nearly 5,000 vouchers. For the Authority's Section 8 program, HUD authorized \$39 million and \$22.6 million in funding for fiscal years 2015 and 2016, respectively.

HUD required the Authority to use its Enterprise Income Verification system (EIV) to verify income reexaminations. EIV contains income information from the Social Security Administration, the U.S. Department of Health and Human Services, and other contributing income data collection entities. HUD required the Authority to monitor the EIV income discrepancy report¹ each quarter so that it would be aware of potential subsidy payment errors.²

As of October 16, 2016, at a 5 percent discrepancy threshold, EIV reported more than a \$1.6 million annualized income discrepancy for 328 of 3,071 households (11 percent) in the Authority's Section 8 program.³

Our objective of the audit was to determine whether the Authority conducted tenant certifications and calculated housing assistance payments for its Section 8 program in accordance with HUD's admission and occupancy requirements.

¹ This report showed discrepancies between the Authority's tenant-reported income and the EIV income information.

² Office of Public and Indian Housing (PIH) Notice PIH 2010-19 (HA)

³ EIV used income from the quarter before the reexamination date to calculate this discrepancy.

Results of Audit

Finding: The Authority Did Not Always Correctly Compute Housing Assistance Payments

The Authority did not always comply with requirements for computing housing assistance payments. Specifically, it did not always verify tenant income correctly, use current income documentation and correct payment standards, or monitor EIV income discrepancy reports as required. Therefore, it did not compute housing assistance payments correctly for 13 of 25 tenant files (52 percent) reviewed. These deficiencies occurred because the Authority did not follow income calculation requirements.⁴ In addition, the Authority's administrative plan did not include a requirement to monitor the EIV income discrepancy reports.⁵ As a result, the Authority spent \$41,313 on ineligible and unsupported housing assistance payments⁶ and may have misspent additional funds because it did not adequately use the EIV income discrepancy reports.

The Authority Did Not Always Verify Tenant Income Correctly

The Authority did not always verify tenant income in accordance with requirements. Specifically, it did not document its income verifications for nine tenants⁷ that showed additional income on the EIV income report. The tenant files lacked specific documents required to verify the current incomes of the tenants, such as EIV reports, payroll documents, and bank statements.⁸ While the Authority maintained some of the required supporting documents in its files, it did not always collect these documents within the required timeframes⁹ to provide accurate annualized incomes. In addition, the Authority did not correctly analyze or review conflicting information when calculating household income and housing assistance payments. This condition occurred because it either did not understand the requirements or did not comply with them. As a result, it spent \$31,892 in housing assistance payments¹⁰ on unverified income for eight of the nine tenants.¹¹

⁴ Regulations at 24 CFR (Code of Federal Regulations) Parts 5 and 982

⁵ Notice PIH 2010-19 (HA) required the Authority to monitor this report quarterly.

⁶ This amount consisted of \$12,739 in ineligible and \$28,574 in unsupported payments.

⁷ This was a nonstatistical sample from an October 2016 EIV income discrepancy report.

⁸ Regulations at 24 CFR Part 5, Notice PIH 2010-19 (HA), and the Authority's policies identified document requirements.

⁹ Regulations at 24 CFR 5.233 required the Authority to use EIV in accordance with administrative guidance issued by HUD in its Notice PIH 2010-19 (HA), which set specific timeframes for collecting information.

¹⁰ This amount consisted of \$4,134 in ineligible and \$27,758 in unsupported payments.

¹¹ All nine files had issues, but only eight files resulted in questioned costs.

Table 1: Housing Assistance Payments Made From Unverified Income Reported by EIV

Voucher number	Effective date ¹²	Calculated income ¹³	Recomputed income ¹⁴	Ineligible costs	Unsupported costs
11545	4/29/2016	\$16,298	\$50,009	\$4,134	
V29300	2/1/2016	8,796	50,304		\$8,874
VED6940	12/1/2015	14,184	42,548		6,047
V27977	3/1/2016	4,779	32,017		4,186
9759	1/1/2016	19,209	30,530		3,015
11429	3/29/2016	7,908	23,436		2,400
V25222	7/1/2016	11,960	17,680		1,716
V25056	6/1/2016	24,472	39,886		1,520
Totals				4,134	27,758

For example, the Authority calculated a household's¹⁵ annual income at \$16,298. The Authority's file did not contain the required EIV income report and related documents, such as payroll documents and bank statements, to support its calculations. The file contained an EIV income report that was obtained more than 3 months following the date on which it began the housing assistance payments. According to the EIV report and other third-party supporting documentation in the file, the tenant had a calculated income of \$50,009, making the tenant ineligible to receive housing assistance. Notice PIH 2010-19 (HA) required the Authority to access EIV and obtain an income report for each household. In addition, the Notice required the Authority to maintain the income report in the tenant file, along with the form HUD-50058 and other supporting documentation, to support income and rent determinations for all new admissions. The Authority's files did not show why it did not collect or review required third-party documentation for EIV-reported employment income.

In another example, the Authority calculated a household's¹⁶ annual income at \$14,184, while the EIV income report and other third-party supporting documents in the file showed that the household might have earned more than \$42,000. HUD and the Authority's administrative plan required verification of employment income through EIV for this annual reexamination. HUD also required third-party supporting documents, including check stubs, earning statements, income tax returns, and letters from employers, to supplement EIV-reported income sources.

¹² The effective date is the date on which the Authority began the housing assistance payments for the reviewed admission or reexamination of family income.

¹³ The calculated income is the amount of household annual income that the Authority verified.

¹⁴ The recomputed income is based on the use of EIV and other documents in the tenant file.

¹⁵ Voucher 11545, resulting in \$4,134 in ineligible costs from April 29 to November 30, 2016

¹⁶ Voucher VED6940, resulting in \$6,047 in unsupported costs through September 30, 2016

The Authority had available information to accurately compute the household income but did not use it to support its calculations.

The Authority Did Not Use Current Income Documentation and the Correct Payment Standard

The Authority did not conduct 7 of 16 reviewed reexaminations¹⁷ in compliance with requirements. For 2 of 16 reexaminations,¹⁸ it did not verify tenant income in compliance with requirements¹⁹ and its own policies. For another three reexaminations,²⁰ it used incorrect payment standards and utility allowances to calculate its housing assistance, even though its policies correctly required it to use the lower of payment standards and utility allowances of the voucher-approved bedroom size or the actual unit size. These three mistakes caused the Authority to make ineligible housing assistance payments totaling \$1,544. Lastly, two households²¹ did not notify the Authority of an increase in household income.²² Once the Authority became aware of the actual incomes, it did not collect the retroactive rent from the tenants or set up tenant repayment agreements as required.²³ These errors occurred because the Authority did not follow its requirements or establish a quality control system to detect and correct them. As a result, it had \$9,421 in questioned costs consisting of \$8,605 in ineligible²⁴ and \$816 in unsupported costs²⁵ for 5 of 16 tenants.

Table 2: Questioned Costs Resulting From Incorrect Documentation and Payment Standards

Voucher number	Effective date ²⁶	Ineligible costs	Unsupported costs
8325	03/01/2016	\$6,336	
V16568	04/20/2015	1,544	
9046	08/31/2015	725	
V26270	09/13/2016		\$606
9872	09/01/2016		210
Totals		8,605	816

¹⁷ This was a nonstatistical random sample.

¹⁸ Vouchers V26270 and 9872, resulting in \$816 in unsupported costs

¹⁹ The EIV reports and income documents were not current as required by Notice PIH 2010-19 (HA).

²⁰ Vouchers V16568, VED8436, and V26101

²¹ Vouchers 9046 and 8325, resulting in \$7,061 in ineligible costs

²² The Authority required all households to report changes in income within 30 days of the change. It terminated assistance for voucher 9046 because the tenant did not provide required documents.

²³ Notice PIH 2010-19 (HA) and the Authority's policies required the Authority to retroactively decrease these housing assistance payments to the date on which the income began.

²⁴ See appendix A. The \$12,739 in ineligible costs in appendix A consisted of \$4,134 for incorrect income verification and \$8,605 for noncurrent documentation, incorrect payment standards, and incomplete follow-up.

²⁵ See appendix A. The \$28,574 in unsupported costs in appendix A consisted of \$27,758 for incorrect income verification and \$816 for noncurrent documentation.

²⁶ The effective date is the date on which the Authority began the housing assistance payments for the reviewed admission or reexamination of family income.

The Authority Did Not Monitor the EIV Income Discrepancy Reports

The Authority's files did not support that it monitored the EIV income discrepancy reports as required.²⁷ This condition occurred because the Authority's policy did not require its staff to monitor these reports. The EIV reports showed income discrepancies between the tenant-reported income and the income information collected in EIV. When used, the reports can alert the Authority to potential unreported household income. Since the Authority did not properly monitor the income discrepancy reports, it did not know whether it correctly calculated income for its tenants. As a result, it made housing assistance payments based on questionable income calculations.

Analysis of the October 16, 2016, EIV income discrepancy report showed substantial negative income discrepancies²⁸ for 194 households totaling more than \$1.7 million. A nonstatistical sample of nine tenant files on this report showed that the Authority might not have included all household income when computing housing assistance payments. Additional analysis showed that four of the nine tenants²⁹ appeared on both the July and October 2016 EIV income discrepancy reports. The report showed that the four tenants had substantial income discrepancies between \$24,675 and \$31,754. The Authority did not properly analyze documents in its files, which resulted in \$22,122 in questioned housing assistance payments.³⁰ Table 3 summarizes the Authority's substantial income differences reported by EIV on October 16, 2016.

Table 3: EIV income discrepancies as of October 16, 2016

Types of substantial differences	Number of tenants with substantial income differences	Amounts by which EIV annualized income totals exceeded the Authority-calculated income	Possible housing assistance overpayments (30 percent of differences) ³¹
Between \$41,000 and \$20,000	15	\$ 402,655	\$ 120,797
Between \$20,000 and \$10,000	49	670,391	201,117
Between \$10,000 and \$2,400	130	713,419	214,026
Totals	194	1,786,465	535,940

²⁷ Notice PIH 2010-19 (HA) had this requirement so the Authority would know of potential subsidy payment errors.

²⁸ Notice PIH 2010-19 (HA) defined a substantial income difference as an annual income amount equal to or greater than \$2,400. Negative discrepancies indicate households that may not have reported all of their income.

²⁹ Vouchers 9759, V29300, VED6940, and V27977

³⁰ Vouchers 9759 (\$3,015), V29300 (\$8,874), VED6940 (\$6,047), and V27977 (\$4,186)

³¹ Thirty percent represents the typical percentage of their income that tenants pay towards rent, with the Authority paying the remaining portion of rent. Therefore, if the Authority had properly analyzed income using EIV, tenants may have paid an additional \$535,940 in rent.

If the Authority had analyzed the EIV discrepancy reports as required, it would have assured that tenants accurately reported their income and correctly calculated the housing assistance payment. By following requirements, the Authority could have saved as much as \$535,000 in HUD Section 8 funds.

Conclusion

The Authority did not always compute housing assistance payments in accordance with program requirements. Further, it did not monitor EIV income discrepancy reports as required. The errors and miscalculations occurred because the Authority did not follow its income calculation procedures. In addition, it did not have policies and procedures to monitor the EIV income discrepancy reports as required. As a result, it spent \$41,313 in housing assistance payments on unverified income³² and may have spent more because it did not adequately use the EIV income discrepancy reports.

Recommendations

We recommend that the Program Center Coordinator, Office of Public Housing, Oklahoma City, OK, require the Authority to

- 1A. Repay \$12,739 from non-Federal funds to its Section 8 program for ineligible payments based on incorrect housing assistance payment calculations, incorrect payment standards and utility allowances, and unreported income.
- 1B. Support or repay \$28,574 from non-Federal funds to its Section 8 program for unsupported payments based on questionable income calculations.
- 1C. Strengthen its compliance with requirements by implementing a quality control system that would require management to review a sample number of income calculations, ensure staff follow-up on income discrepancies and document their analysis.
- 1D. Implement policies and procedures to monitor the EIV income discrepancy reports each quarter to minimize subsidy payment errors.

³² This amount consisted of \$12,739 in ineligible and \$28,574 in unsupported housing assistance payments.

Scope and Methodology

We performed the audit from October 2016 to January 2017 at the Authority's office located at 415 East Independence Street, Tulsa, OK, and the Region 6 Office of Inspector General's (OIG) Fort Worth, TX, and Oklahoma City, OK, field offices. The audit generally covered the period October 1, 2014, through September 30, 2016. We adjusted the review period when necessary to accomplish our objective.

To accomplish the audit objective, we

- Reviewed and obtained an understanding of relevant laws, regulations, and requirements, the Authority's written policies and procedures, and the consolidated annual contributions contract with HUD.
- Interviewed Authority employees and HUD staff.
- Obtained and reviewed the minutes of the Authority's board of commissioners' meetings.
- Obtained and reviewed the Authority's housing assistance payment registers.
- Obtained and reviewed the Authority's unaudited financial statements and trial balances.
- Reviewed reports issued by the independent auditor for the 18-month period ending December 31, 2015.
- Obtained and analyzed EIV reports.

We selected and reviewed the housing assistance payment calculations for 9 tenants from the list of 255 current Section 8 tenants with apparent negative income discrepancies³³ as reported by EIV on October 16, 2016. The selection totaled \$234,748 (or 13 percent) of more than \$1.8 million negative income discrepancies.³⁴ It included 8 of the top 10 tenants that had the largest negative income discrepancies, which could indicate that the Authority did not use the entire household income to calculate the housing assistance payments. We did not include the \$199,558 positive discrepancies (tenant reporting more income than EIV) in the sample population³⁵ because there was a greater risk of tenants not reporting income to the Authority. We randomly selected the remaining tenant that had a lower income discrepancy but was renting a home with more bedrooms than authorized by the housing assistance payments voucher. We selected this nonstatistical sample to determine whether the Authority correctly calculated its housing assistance payments and paid accurate utility reimbursements. The sample provided adequate support to determine whether the Authority spent its program receipts as required by following-up on the income information provided by the EIV income discrepancy reports. We did not select a statistical sample because we did not intend to project the results of our testing.

³³ Households with negative discrepancies may have received more income than reported to the Authority.

³⁴ This population consisted of 194 households with significant income differences of \$2,400 or more (totaling more than \$1.7 million) and 61 households with less than \$2,400 annual income differences (totaling \$61,025).

³⁵ The net positive and negative discrepancies equaled more than \$1.6 million.

We selected 16 tenant files from an October 17, 2016, form HUD-50058 spreadsheet obtained from HUD's Public and Indian Housing Information Center system. We initially selected 9 of 6,012 current tenants that were included in that spreadsheet. Of the 6,012 tenants, 1,289 were living in homes with more bedrooms than authorized by the vouchers. We selected an additional 7 of these 1,289 tenants for review. We selected these nonstatistical samples to determine whether the Authority correctly calculated its housing assistance payments and paid accurate utility reimbursements and whether there was a valid reason for the Authority's tenants to live in houses with more bedrooms than authorized by the vouchers. The sample provided sufficient support for our objective to determine whether the Authority properly calculated housing assistance payments. We did not select a statistical sample because we did not intend to project the results of our testing.

We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Internal Controls

Internal control is a process adopted by those charged with governance and management, designed to provide reasonable assurance about the achievement of the organization's mission, goals, and objectives with regard to

- effectiveness and efficiency of operations,
- reliability of financial reporting, and
- compliance with applicable laws and regulations.

Internal controls comprise the plans, policies, methods, and procedures used to meet the organization's mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations as well as the systems for measuring, reporting, and monitoring program performance.

Relevant Internal Controls

We determined that the following internal controls were relevant to our audit objective:

- Program operations – Policies and procedures in place to reasonably ensure that the Authority conducted tenant certifications, calculated housing assistance payments, and spent Section 8 program receipts in accordance with HUD's requirements.
- Compliance with laws and regulations – Policies and procedures in place to reasonably ensure that resource use was consistent with laws and regulations.

We assessed the relevant controls identified above.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, the reasonable opportunity to prevent, detect, or correct (1) impairments to effectiveness or efficiency of operations, (2) misstatements in financial or performance information, or (3) violations of laws and regulations on a timely basis.

We evaluated internal controls related to the audit objective in accordance with generally accepted government auditing standards. Our evaluation of internal controls was not designed to provide assurance regarding the effectiveness of the internal control structure as a whole. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal controls.

Appendixes

Appendix A

Schedule of Questioned Costs

Recommendation number	Ineligible 1/	Unsupported 2/
1A	\$12,739	
1B		\$28,574
Totals	12,739	28,574

- 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 those costs charged to a HUD-financed or HUD-insured program or activity when we cannot determine eligibility at the time of the audit. Unsupported costs require a decision by HUD's program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures.

Appendix B

Auditee Comments and OIG's Evaluation

Ref to OIG Evaluation

Auditee Comments



April 28, 2017

*Matt Letzig
President/CEO*

*Rick Neal
Chair*

*Steven Dow
Vice Chair*

*Sheila Jackson-
Johnson*

Jim Taylor

Debra Morrow

Kilah S. White
Regional Inspector General for Audit Region 6
819 Taylor Street, Suite 13A09
Fort Worth, TX 76102

RE: Response to OIG Audit – The Tulsa Housing Authority of the City of Tulsa Did Not Always Correctly Compute Housing Assistance Payments

Attached is the response to the most recently completed audit of our Housing Choice Voucher Program. Should you have any questions, please contact myself or Terri Cole, Vice President of Assisted Housing at 918-581-5767 or terri.cole@tulsahousing.org.

Sincerely,



Matthew Letzig
Interim President/CEO
Tulsa Housing Authority
918-581-5702

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Auditee Comments

Housing Authority of the City of Tulsa

Response Table 1: Housing Assistance Payments Made From Unverified Income Reported by EIV

Comment 1

Voucher Number	Comments
VED6940	The spouse of the HOH has had their identity stolen. THA discovered the income from the EIV Income Report and mailed verifications to the employer to verify the income found on the EIV Income Report and did not receive a response. THA had the participant self-certify that they had never worked at SOI-23 in Bradenton, Florida. Attached you will find the documents showing that THA attempted third party verification and received certification from the participant that they did not receive income from SOI-23. In addition, the participant has now filed a police report regarding the identity theft. The participant receives Social Security and does not receive income from SOI-23, therefore, the unsupported costs should be removed.
V27977	The participant did not report changes in income timely from DHS 6/20/14-10/29/14 and KLG from 5/29/15-3/31/16, however, based on our overpayment calculations the amount is only \$912.00 and the unsupported costs should be adjusted. Attached you will find the overpayment calculation and income verifications to support the amount. Participant income was verified as Child Support (verified 11/17/2015) and KLG (verified 12/17/2015). We disagree that Leasing Agent did not question unreported income for the March 2016 reexamination.

Comment 2

Comment 3

Comment 4

In addition, overpayments have been calculated for 11545, V25222, 9046, V26270, V25056, 8325, 9046, V26270, and 9872..

The Tulsa Housing Authority staff is committed in providing program integrity to the Housing Choice Voucher Program. Procedures have been updated to include the processes and procedures for the EIV Income Discrepancy Report and will be provided to our local HUD Field Office. Also, additional training will be provided to all staff on resolving income discrepancies and the timeliness of resolution.

OIG Evaluation of Auditee Comments

- Comment 1 The Authority provided documents that it believed resolved the issue with voucher VED6940 and requested removal of \$6,047 in unsupported costs from the report. However, the Authority did not explain why the police report was filed more than 3 years after the tenant first reported to the Authority that they never worked for the company reporting the income. Further, the Authority did not explain why it has not taken steps to correct the inaccurate information in EIV in 3 years. The Authority will need to provide HUD support to resolve this recommendation.
- Comment 2 The Authority asserted that the tenant did not report changes in income timely for voucher V27977, which resulted in \$912 ineligible costs. Regardless, this overpayment was not included in the reported \$4,186 questioned costs. The Authority did not provide additional evidence to support the \$4,186 questioned in the report.
- Further, the Authority disagreed that its leasing agent did not question unreported income for the March 2016 reexamination. However, the Authority's response did not include evidence that it questioned either that the tenant had at least two bank accounts with deposits being made to each or the change in income. In addition, its response did not address discrepancies between the EIV-reported income between April and June 2016 and the tenant's apparent resignation from the same employer in January 2016. The Authority will need to submit to HUD sufficient information that it reviewed all relevant income sources and support that the tenant has agreed to repay ineligible costs. We did not modify the report.
- Comment 3 The Authority agreed that it calculated overpayments for vouchers 11545, V25222, 9046, V26270, V25056, 8325, and 9872. We appreciate the Authority's quick response to the finding. It will need to work with HUD to resolve these ineligible amounts.
- Comment 4 We appreciate the Authority's willingness to address the deficiencies and change its procedures. It will need to work with HUD to resolve the deficiencies and improve its program operations.