



OFFICE *of*
INSPECTOR GENERAL
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UNITED STATES DEPARTMENT OF
HOUSING AND URBAN DEVELOPMENT

CDBG-DR Program Generally Met Low- and Moderate-Income Requirements

Audit Report Number: 2023-FW-0001

March 3, 2023

Date: March 3, 2023

To: Tennille S. Parker
Director, Office of Disaster Recovery, ODR

//signed//

From: Kilah S. White
Assistant Inspector General for Audit, GA

Subject: CDBG-DR Program Generally Met Low- and Moderate-Income Requirements

Attached are the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) final results of our audit of whether HUD's Office of Community Planning and Development (CPD) had effectively and efficiently designed its Community Development Block Grant Disaster Recovery (CDBG-DR) program requirements and monitoring to ensure that the grantees meet statutory and other Federal low- and moderate-income requirements.

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, as amended, requires that OIG post its reports on the OIG website. Accordingly, this report will be posted at <https://www.hudoig.gov>.

If you have any questions or comments about this report, please do not hesitate to call Theresa A. Carroll, Audit Director, at (817) 978-9309.

Highlights

CDBG-DR Program Generally Met Low- and Moderate-Income Requirements | 2023-FW-0001

What We Audited and Why

Based on the U.S. Department of Housing and Urban Development's (HUD) top management challenge of administering disaster recovery assistance and our risk analysis, we audited the Office of Community Planning and Development's (CPD) monitoring and oversight of the Community Development Block Grant - Disaster Recovery (CDBG-DR) program. The objective of the audit was to determine whether CPD had effectively and efficiently designed its CDBG-DR program requirements and monitoring to ensure that the grantees meet statutory and other Federal low- and moderate-income (LMI) requirements.

What We Found

Generally, CPD had effectively and efficiently designed its CDBG-DR program requirements and monitoring to ensure that the grantees met the various LMI requirements. Almost all (98 percent) of the closed grants met the requirements, and a majority (80 percent) of the active grants were meeting the requirements. Of the 193 grants reviewed, 1 closed grant did not meet the requirements, and 28 active grants needed to budget funds to meet the requirements. We identified opportunities for CPD to improve its monitoring and oversight of its grantees' compliance with the requirements, such as (1) including an additional overall LMI benefit calculation in quarterly performance reports (QPRs) and (2) establishing budgeting benchmarks. If CPD implements the recommended improvements, it could potentially prevent other grants from becoming noncompliant and reduce the number of grantees that need to budget sufficient funds to LMI activities. The changes could also improve the accuracy of reporting.

What We Recommend

We recommend that CPD (1) address the one noncompliant \$666,666 grant, (2) adopt overall LMI benchmarking as part of its monitoring, and (3) make changes to the Disaster Recovery Grants Reporting (DRGR) system and action plan to increase accuracy and provide additional LMI information.

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Background and Objective

From November 2001 to July 2021, Congress appropriated more than \$87.9 billion¹ for major disasters, including a terrorist attack, hurricanes, severe storms,² floods, landslides, mudslides, and wildfires. It provided these funds to the U.S. Department of Housing and Urban Development's Office of Community Planning and Development (HUD CPD). CPD allocated and awarded these Community Development Block Grant Disaster Recovery (CDBG-DR) program funds to grantees such as States, units of general local governments, and other entities.

CDBG-DR grantees may use funds for only the purposes authorized by Congress in the supplemental public laws. Generally, Congress makes the CDBG-DR funds available for necessary expenses related to disaster relief, long-term recovery, restoration of infrastructure and housing, and economic revitalization in impacted areas. Congress has not always been specific in including low- and moderate-income (LMI) requirements in the various disaster supplemental public laws. It included specific statutory requirements that at least 50 percent of the funds be used to benefit LMI persons in laws for periods including 2004-2006, 2008, and 2013.³

CPD uses both State and Entitlement CDBG programs as a framework for the CDBG-DR program.⁴ Both CDBG programs have a programmatic requirement that grantees spend 70 percent of their funds on activities that benefit LMI persons or households. As of January 2022, CPD has issued 84 Federal Register notices for the CDBG-DR grants in our audit scope that provide allocations, common application, waivers, and alternative requirements for grantees, which include specific programmatic requirements applicable to LMI activities. In its Federal Register notices, CPD has

- Required the grantee to make a good faith effort to meet LMI requirements: 2002 disaster events funding.
- Waived the requirement from 70 percent of the funds to benefit LMI persons to 50 percent benefit: 2003-2015 disaster events funding, and 2016 mitigation funds.
- Required that 70 percent of the funds benefit LMI persons: 2016-2019 disaster events funding.

¹ See appendix C for a complete listing of the public laws, appropriation amounts, set-aside amounts, and amounts available to be awarded to grantees.

² Severe storms included tornados, tropical storms, windstorms, and snowstorms.

³ See appendix D for listing of relevant public laws and sections.

⁴ HUD OIG has issued recommendations that HUD codify the CDBG-DR program through regulations, or, if necessary, seek legislative authority to do so, to standardize the process and simplify the requirements for grantees. In response, HUD has consistently maintained that it does not have the statutory authority to codify the program requirements through the regulatory process. HUD is seeking that authority from Congress and is expressly supporting Congressional authorization of the program in its Fiscal Year 2023 Congressional Budget Justification.

Under the CDBG program requirements, each activity must meet one of three national objectives

1. Benefit LMI persons, including
 - a. LMI area benefit activities.
 - b. LMI housing activities.
 - c. LMI job creation or retention activities.
 - d. LMI limited clientele.
2. Meet an urgent need.
3. Prevent or eliminate slums or blight.

When calculating the LMI percentage, eligible CDBG administration and planning costs will be assumed to benefit LMI persons in the same proportion as the remainder of the CDBG funds and, accordingly, are excluded from the calculation. CPD also includes program income⁵ when calculating the overall LMI benefit percentage.

CPD created the Disaster Recovery Grants Reporting (DRGR) system. It is primarily used by grantees to access grant funds and report performance accomplishments for grant-funded activities. CPD uses the system to review grant-funded activities, prepare reports to Congress and other interested parties, and monitor program compliance.

Once notified that they have received a CDBG-DR allocation, grantees create an action plan that details activities, including those that will benefit LMI persons or areas. Once HUD approves the plan, grantees enter activities into DRGR and designate the activities' national objectives. Grantees then budget funds by activity and enter vouchers by activity to spend the DRGR funds. Grantees enter data and use DRGR data to generate quarterly performance reports (QPRs) which includes a section that reports on progress towards meeting LMI requirements based on funds spent to date. Grantees approved actions plans, including initial and amended plans, and approved QPRs are posted to the grantees' publicly available disaster recovery webpages.

Our objective was to determine whether CPD had effectively and efficiently designed its CDBG-DR program requirements and monitoring to ensure that the grantees met statutory and other Federal LMI requirements.

⁵ Program income means gross income received by the grantee or a subrecipient which is directly generated from the use of CDBG-DR funds.

Results of Audit

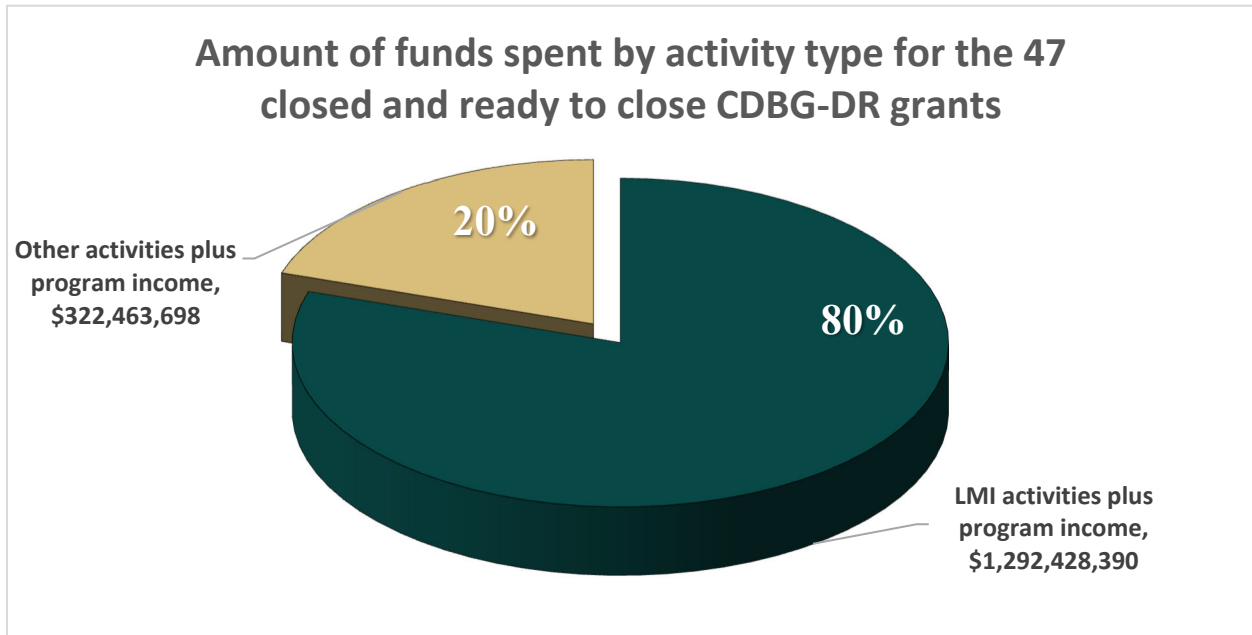
CDBG-DR Program Generally Met LMI Requirements

Generally, CPD had effectively and efficiently designed its CDBG-DR program requirements and monitoring to ensure that the grantees met the various statutory and other Federal LMI requirements. Almost all (98 percent) of the closed grants met the requirements, and a majority (80 percent) of the active grants were meeting the requirements. Of the 193 grants reviewed, 1 closed grant did not meet the requirements, and 28 active grants needed to budget funds to meet the requirements. We identified opportunities for CPD to improve its monitoring and oversight of its grantees' compliance with LMI requirements, such as (1) including an additional overall LMI benefit calculation in QPRs, (2) establishing budgeting benchmarks, and (3) including accurate information in QPRs. If CPD implements the recommended improvements, it could potentially prevent other grants from becoming noncompliant and reduce the number of grantees that need to budget sufficient funds to LMI activities. The changes could also improve the accuracy of reporting.

Closed Grants Generally Met or Exceeded the Overall LMI Benefit Requirements

CPD ensured that most closed and ready to close grants met statutory and other Federal LMI requirements. As of April 1, 2022, 47 grants totaling \$1.6 billion and awarded to 33 grantees were closed or were ready to close. These grants covered disasters ranging from 2005 to 2013 and had a waiver reducing the overall LMI benefit requirements from 70 percent to 50 percent. Almost all, or 46, of these grantees either met or exceeded the overall LMI benefit requirements. When grouped as a whole, these 47 grantees spent 80 percent of their funds on activities that benefited LMI persons, as shown in figure 1.

Figure 1: Total amount of CDBG-DR grant funds and program income spent on 47 closed and ready to close grants by activity type.⁶



One Closed Grant Did Not Meet the Overall LMI Benefit Requirements

Almost all the 47 closed and ready-to-close grants met or exceeded the LMI requirements. One grant did not meet its 50 percent requirement. The grantee did not report any funds spent on LMI persons or activities. The grantee requested a waiver of the requirement; however, the CPD field office could not locate a published waiver. The Disaster Recovery and Special Issues Division (DRSI) acknowledged that waivers were not effective until granted and published in a Federal Register notice. The CPD field office stated that this was an older closed grant⁷ for which it could not locate any files and none of its field office’s current staff had historical knowledge of this grant. Due to not meeting the statutory LMI benefit requirements, the entire grant amount totaling \$666,666 was at risk of having to be repaid.

⁶ Amounts spent include both the amount of grant funds provided and program income. Program income means gross income that is directly generated from a CDBG-DR funded activity.

⁷ The grant was awarded in 2009 and was closed in 2012.

CPD Could Improve the DRGR System’s QPRs by Including an Additional Overall LMI Benefit Percentage Calculation

CPD’s QPRs includes a target, projected, and actual LMI benefit percentage on a grant basis. The target LMI benefit percentage is the required LMI benefit percentage for the grant in the public law. The projected LMI benefit percentage shows how much of the grant funds have been budgeted toward LMI activities. The actual LMI benefit percentage shows how much of the grant has been spent on LMI activities. However, the QPRs do not show percentages based on the total grant funds awarded. Rather, it compares LMI benefits against just the portion of the grant award that has been spent at that point in time. A comparison of the grantees progress towards meeting LMI benefit requirements against the overall grant award would help HUD and its grantees track their progress toward meeting the overall LMI benefit requirement.

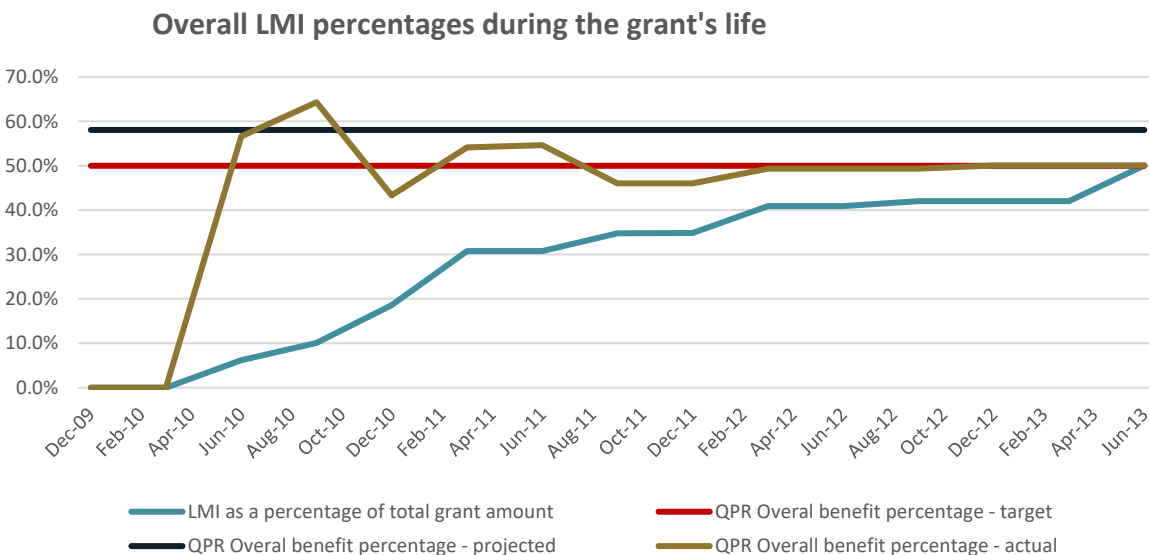
For example, of the 47 closed grants reviewed, we found 1 grant where the grantee returned almost 15 percent of its CDBG-DR funds as it struggled to meet the overall 50 percent LMI benefit requirements. The grantee’s reported actual overall benefit percentage in its various QPRs showed that it had exceeded or nearly met the overall LMI requirements. The QPRs did not report a complete status of the grant as it lacked an actual percentage based on the total amount grant awarded.

Figure 2: Excerpt from the grantee’s April 1, through June 30, 2010, performance report showing calculated target, projected, and actual overall LMI benefit percentages and amounts⁸

Progress Toward Required Numeric Targets			
Requirement	Target	Projected	Actual
Overall Benefit Percentage	50.00%	58.09%	56.63%
Minimum Non Federal Match	\$.00	\$.00	\$69,714.00
Overall Benefit Amount	\$424,650.50	\$493,400.00	\$52,255.50

As shown in figure 2, the grantee’s QPR reported an “actual” overall benefit percentage of 56.63 percent for LMI benefit progress for the quarter of April 1 to June 30, 2010. When comparing the amount spent to date on LMI activities to the total amount of the grant award, the grantee had spent only 6.2 percent of its total grant amount on LMI activities. Several QPRs showed that the grantees actual overall benefit percentage, shown in gold in figure 3, had exceeded or was very near its required target percentage of 50 percent, shown in red in figure 3. When comparing the amount spent to date on LMI activities to the total grant award amount, the grantee did not meet the 50 percent LMI target until it returned 15 percent of its grant funds in June 2013.

Figure 3: Grantee’s various overall LMI percentages over the life of the grant



This grantee’s QPR narratives and data also showed that it struggled with the DRGR system and overestimated the amount of LMI homeownership assistance needed. It also made statements in a QPR that “disaster funds should be urgent threat or slum and blight with no LMI objective.” The CPD field office was aware of this grantee’s issues and worked with this grantee to meet the LMI requirement. The grantee did add some smaller LMI activities. Ultimately, the grantee opted to return some funds to meet the LMI requirement, which was an allowed option for the grantee. Returning the funds resulted in disaster impacted areas not receiving the benefit of \$136,654 in CDBG-DR funds provided by Congress.

By calculating an actual overall LMI benefit requirements based on the total grant amount, CPD and its grantees could have a more complete understanding of their progress towards their compliance with the overall LMI requirement. Thus, CPD could improve its oversight by including in the DRGR system’s QPRs an overall LMI percentage based on the grant award amount. CPD indicated that it was still researching this grant.

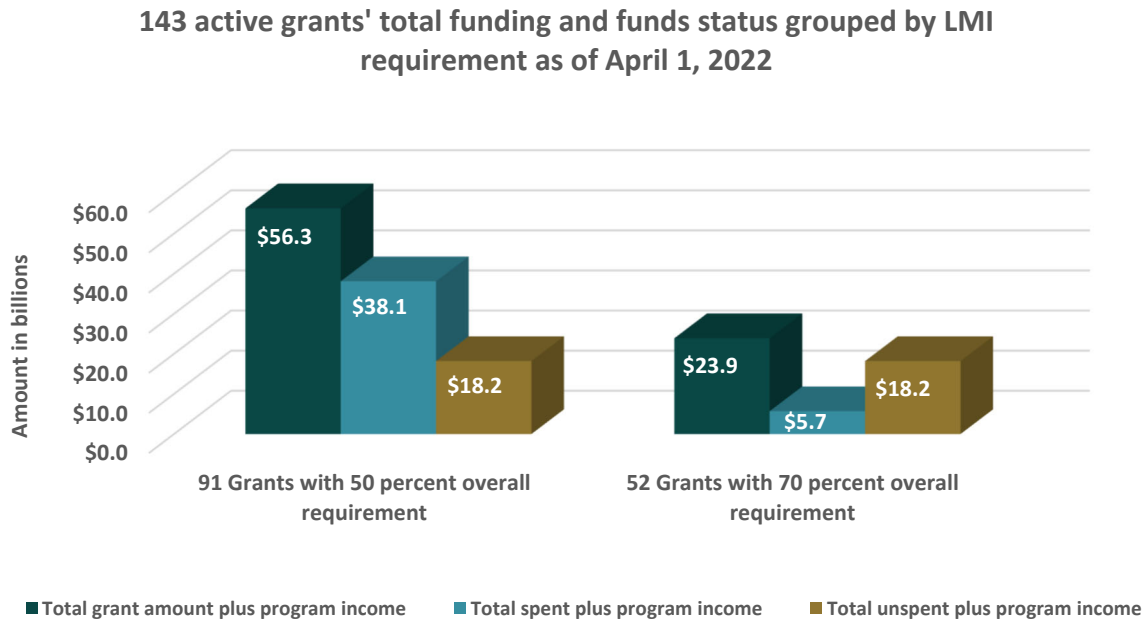
Active Grants Were on Track to Meet the Overall LMI Requirements

CPD ensured that a majority of the 143 active grants⁹ were on track to meet statutory and other Federal LMI requirements as of April 1, 2022. Of the 143 grants with grant funds and program income totaling \$80.2 billion, 52 had an overall LMI requirement of 70 percent and the remaining 91 grants had waivers which reduced the overall LMI requirement to 50 percent. Figure 4 shows these grants by total amount of grant funds awarded,¹⁰ total spent, and total unspent by the two groups.

⁹ Three active 9/11 World Trade Center terrorist attack grants were only required to make a good faith effort to meet the overall LMI benefit requirement and were not included in the active grants total or testing.

¹⁰ Totals include program income.

Figure 4: 143 active grants total funding separated into those with an overall 50 or an overall 70 percent LMI benefit requirement.



Taken as a whole, both groups of active grants were on track to meet the overall LMI requirement as of April 1, 2022. Grants with the overall 50 percent requirements reported that at least 54 percent of their total grant amount plus program income were spent on LMI activities as shown in figure 5. Further, grants with the overall 70 percent statutory and programmatic requirements reported that at least 73 percent of their total grant amount plus program income were spent on LMI activities as shown in figure 6.

Figure 5:

Distribution of 38.1 billion of funds spent by activity type for 91 active grants with a 50 percent overall LMI requirement

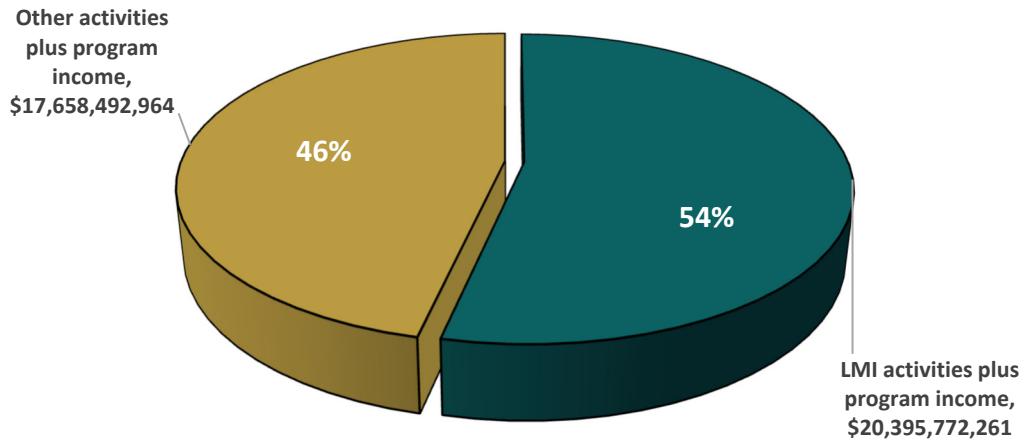
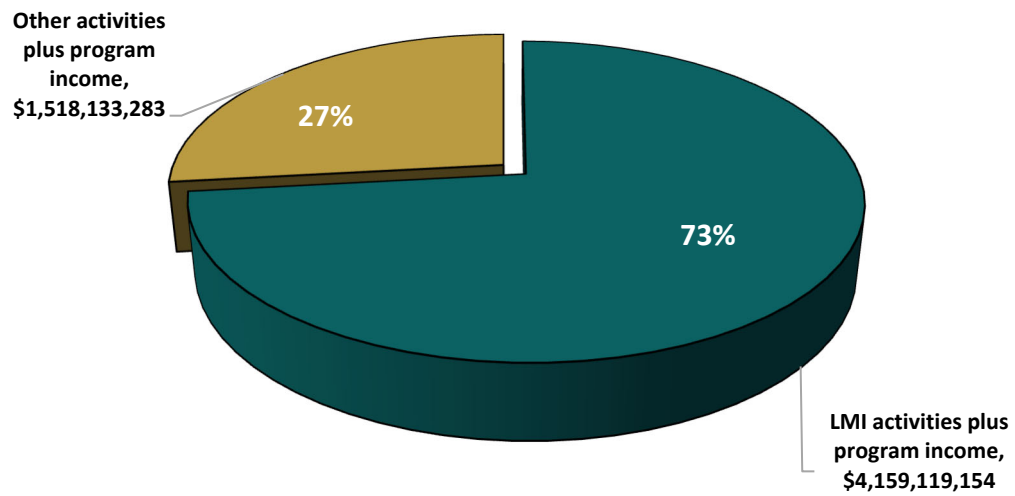


Figure 6:

Distribution of 5.7 billion of funds spent for 52 active grants with a 70 percent overall LMI requirement



Opportunities Exist for CPD to Reduce the Small Number of Active Grants That Have Not Budgeted Sufficient Funds to LMI Activities

Of 143 active grants, we identified 9 grantees that had not budgeted sufficient grant funds to meet the overall LMI benefit requirement. These nine grants did not have enough unbudgeted grant funds available to meet the LMI requirement when the analyses were performed, as noted in table 1. Further, two of these nine grants (the 2006 and 2017 grants) did not have sufficient unspent funds available. Meaning that even if the grantees spent all their remaining funds on LMI activities, the grantees would not be able to meet their requirement without revising other existing non-LMI activities.

Table 1: Grants that had not budgeted enough to meet the LMI requirement and lacked unbudgeted funds to meet the requirements as of April 1, 2022

Contract year	Minimum amount to meet required LMI percentage	Amount budget for LMI activities	Additional amount needed to budget for LMI activities	Unbudgeted funds available	Unspent funds available
2006	\$ 2,420,059,054	\$ 2,130,168,864	\$ 289,890,190	\$ 3,500,311	\$ 27,213,969
2011	1,009,087	96,165	912,922	(1,600)	1,049,892
2016	48,481,566	41,643,487	6,838,079	37,977	10,144,055
2017	7,500,000	0	7,500,000	0	6,805,158
2020	13,480,500	9,775,680	3,704,820	0	26,459,114
2020	84,033,500	75,630,150	8,403,350	0	159,729,583
2020	201,271,000	190,948,229	10,322,771	0	287,530,000
2020	17,093,090	13,216,000	3,877,090	651,700	45,125,840
2021	4,142,642,000	4,137,121,669	5,520,331	0	8,285,268,889
Totals	6,935,569,797	6,598,600,244	336,969,553	4,188,388	8,859,326,500

These issues may have occurred because CPD did not use formal timing benchmarks for grantees to budget funds to LMI activities. CPD waits until the end of the grant to fully measure compliance with the overall LMI requirement. To meet the LMI requirement, these nine grants needed an additional \$336 million budgeted to LMI activities. Some of the grantees would most likely need to recategorize activities to make them include a LMI national objective. Reclassifying an activity to benefit LMI persons after creation and implementation would result in additional work for a grantee, as it would need to support the new LMI designation. Further, if an activity was changed, LMI persons may not have received equitable treatment if the project was originally classified as an urgent needs or slum and blight activity.

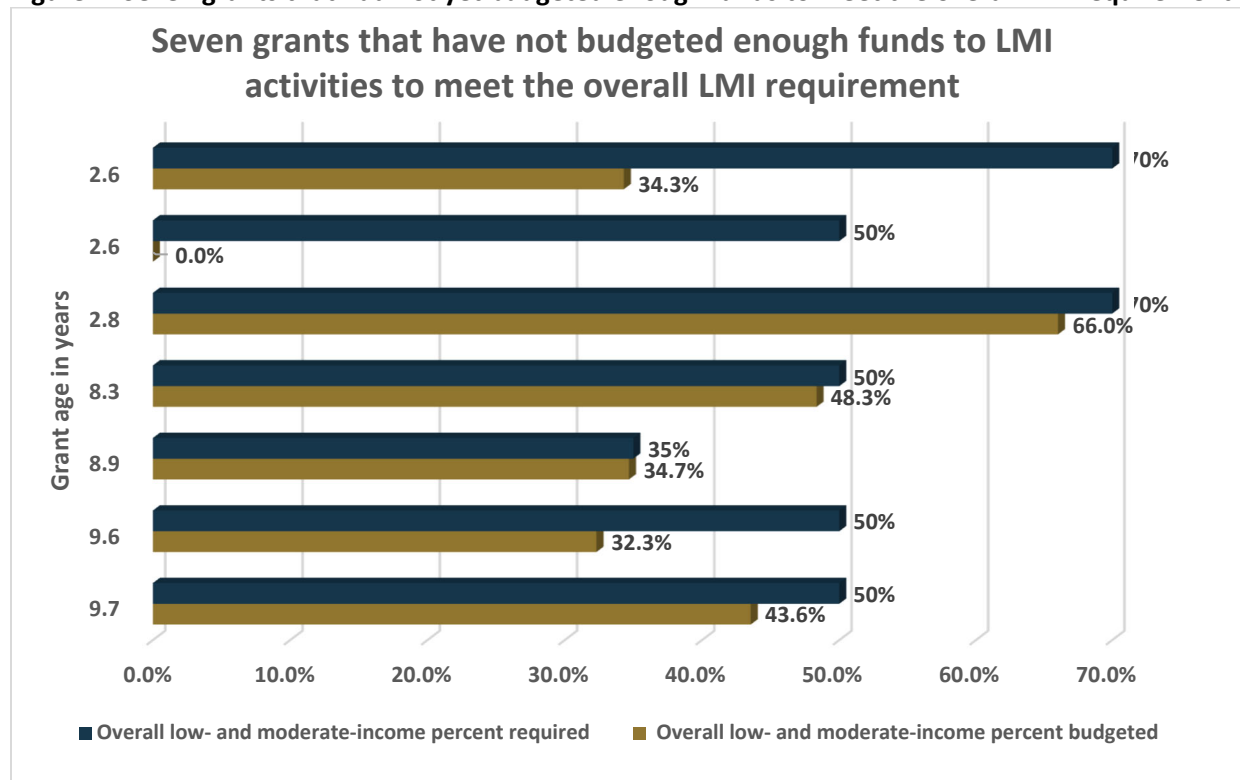
CPD disagreed with identifying any grant that had unbudgeted funds available as an issue. CPD said that it worked with grantees to meet the overall LMI benefit throughout the life of the grant. It further stated that grantees were allowed and encouraged to reallocate funds in the DRGR system as recovery progressed or challenges occurred. CPD also indicated that it was aware of these grantees, it performed extensive monitoring and provided technical assistance, and the grantees still had time to correct their budgets. CPD also indicated that in February 2020, it added new flags to the DRGR system to measure compliance with spending funds to meet the overall LMI requirement. However, the grantees' DRGR system data indicated some grantees still had not budgeted sufficient funds to LMI activities, and CPD did not have a DRGR flag to determine or measure whether grantees had budgeted sufficient funds or had sufficient funds remaining to budget to LMI activities. Further, adopting benchmarking could help

identify grantees who might face difficulty meeting the LMI requirement later in the grant cycle or reduce the number of grantees with such issues.

Opportunities Exist for CPD to Reduce the Small Number of Active Grants That Have Not Budgeted Enough to Meet the Overall LMI Requirements

An additional 19 active grants had also not budgeted enough to meet the minimum overall LMI requirement. Unlike the 9 grants above, all 19 of these grants had sufficient unbudgeted funds available to meet the LMI requirement, and most (12) were newer grants meaning that they were starting the budgeting process. However, for the remaining 7 of the 19 grants, 3 were executed more than 2.5 years ago and 4 were more than 8 years old. All seven of the grantees had not budgeted sufficient funds to activities to meet the overall LMI requirement as shown in figure 7.

Figure 7: Seven grants that had not yet budgeted enough funds to meet the overall LMI requirement.



Grantees' action plans did not calculate an anticipated overall LMI percentage or amount, even though the plans contain information on planned activities, proposed national objectives such as LMI, and proposed budgeted funds. Further, CPD did not have formal timing benchmarks for grantees to budget funds to LMI activities. CPD also waited until the end of the grant to fully measure compliance with the overall LMI requirement. Since these grants had unbudgeted funds available, they were at a lower risk of not meeting the overall LMI requirement.

CPD disagreed that grantees not budgeting sufficient funds to LMI activities when the grantee had unbudgeted funds available was an issue, as the grantees use a constantly evolving process to budget and rebudget funds through a grant's life. However, setting LMI budgeting benchmarks at measurable points

in a grant's life would help address the issues noted above both for current and future grantees. As a group, the 19 grantees needed to budget almost \$1.4 billion to LMI activities to meet their overall LMI requirement, and they had unbudgeted funds totaling \$2.1 billion available. Further, the seven older grants needed to budget \$107 million to LMI activities to meet the requirements. Since newer grants have a 6-year grant life, grantees may not be able to create sufficient new LMI-focused activities if they do not create them early in the grant cycle.

Conclusion

Generally, CPD had effectively and efficiently designed its CDBG DR LMI program requirement and monitoring. Almost all the closed grants and most of the active grants met or were meeting the requirement. However, we identified one closed grant that did not meet the requirement and a few other grants needed to budget funds to meet the requirement. We identified opportunities for CPD to improve its monitoring and oversight of its grantees' compliance with the LMI requirement, which could potentially prevent other noncompliant grants and further reduce the number of grantees that have yet to budget sufficient funds to LMI activities. In addition, the changes could provide more transparency and more accurate information regarding LMI status and compliance. We identified a minor deficiency that will be communicated to CPD later.

Recommendations

We recommend that the Director of CPD's Office of Disaster Recovery

- 1A. Review the one grantee with a grant totaling \$666,666 that did not meet the overall LMI requirement and address the noncompliance.
- 1B. Update DRGR's QPR to include information on the progress towards compliance with the overall LMI benefit based on the total amount of the grant.
- 1C. Adopt LMI benchmarking to ensure that grantees budget adequate funds to LMI at significant milestones in the grant lifecycle.
- 1D. Make changes to the action plan process so that the action plan calculates an overall LMI percentage.

Scope and Methodology

We conducted the audit remotely from February 2 to September 2, 2022. As explained further below, the audit covered executed CDBG-DR grants which were funded by supplemental public laws enacted by Congress from September 18, 2001, to June 6, 2019.

To accomplish our audit objective, we reviewed

- 100 percent of the 23 public laws that appropriated the disaster recovery funds for our scope period of November 26, 2001, to June 6, 2019, to determine the laws' language regarding the purpose of the funds and statutory LMI requirements.
 - No LMI requirement language was included in public laws enacted in the following years: 2001, 2002, 2007, 2010, 2011, and 2015-2019.
 - A requirement that at least 50 percent of the funds must be used to benefit LMI persons was included in public laws enacted in the following years: 2004-2006, 2008, and 2013.
- 100 percent of the 84 CDBG-DR Federal Register notices issued for the CDBG-DR program during our scope period to determine CPD's LMI requirements. The notices
 - Required the grantee to make a good faith effort in 2002.
 - Waived the requirement from 70 percent LMI benefit to 50 percent benefit in the following years' funding: 2003-2015, and 2016 mitigation funds.
 - Contained a 70 percent LMI benefit requirement in the following year's funding: 2016-2019.
 - Contained 23 waivers for 12 grantees that addressed LMI requirements.
- CPD's DRGR manuals, handbooks, guidebooks, policies, procedures, training, and webpages to obtain an understanding of the overall LMI benefit requirement.
- Our 2013 audit report, working papers, and audit resolution system's recommendation status for our audit that reported on LMI compliance for Hurricanes Katrina, Rita, Wilma, Gustav, Ike, and Dolly.
- The U.S. Government Accountability Office's (GAO) report, *Disaster Recovery: Better Data Are Needed to Ensure HUD Block Grant Funds Reach Vulnerable Populations*. This report reviewed how HUD used CDBG-DR funds to assist vulnerable populations, including people with LMI, the elderly, racial minorities, and others. We ensured that our work would not duplicate GAO's.

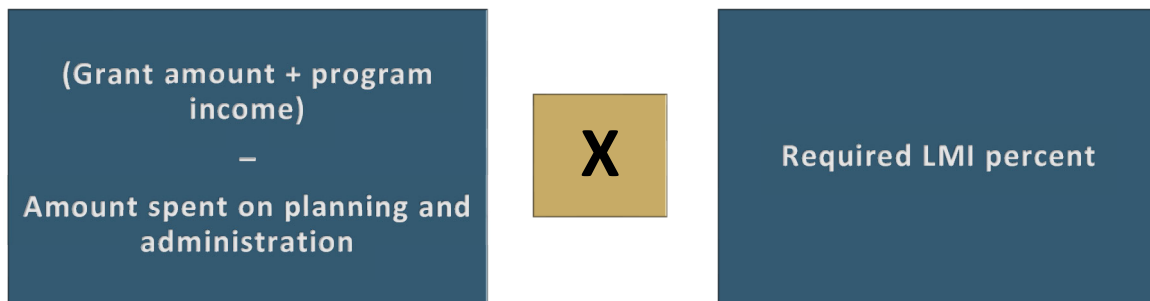
As of July 27, 2021, the DRGR system reported that 208 CDBG-DR grants had been executed totaling \$85.7 billion during our audit scope. We excluded 15 grants that did not have any budgeted activities and disbursements as of November 5, 2021. This resulted in a revised universe of 193 grants, which totaled \$84.4 billion.¹¹ Of the 193 grants,

- 46 were marked closed.
- 1 was marked ready to close.
- 146 were marked active.

¹¹ See appendix E for a listing of all grants reviewed.

We performed 100 percent testing on the 193 grants. Testing included obtaining DRGR reports¹² and calculating the overall LMI percentage using CPD's published formula and using data in various corresponding data fields in the DRGR reports. CPD's formula is as shown in figure 9.

Figure 9: Overall LMI benefit calculation.



Using requirements in the public laws and Federal Register notices, we grouped the 193 grants as follows

- All 46 closed and the 1 ready to close grant had their overall LMI requirement reduced to 50 percent.
- A total of 91 active grants had their overall LMI requirement reduced to 50 percent.
- A total of 52 active grants had an overall LMI requirement of 70 percent.
- A total of three active grants related to the World Trade Center terrorist attacks did not have an overall LMI requirement as the Federal Register notices only required the grantee to make a good faith effort to meet the requirement.


We compared the results of our LMI calculations to the grantees' requirements based on the above grouping. We identified potential noncompliant closed grants. We then compared all potential noncompliant closed grants to those grantees that had an additional LMI requirement waiver to exclude those with additional waivers.

We looked at the active grants and identified the following at-risk groupings

- Active grants that had not budgeted enough funds to meet the overall LMI requirement and did not have enough unbudgeted or unspent funds available to meet the overall LMI requirement.
- Active grants that had not budgeted sufficient funds to meet the LMI requirements.

We excluded from the two groups any grantee that had an additional overall LMI requirement waiver. We performed an additional data download from DRGR on April 1, 2022, and reperformed the above work to identify grantees who status had changed which resulted in them being included in the above two groups.

¹² Fin Rept01c: Draws-Budget and Disbursements by National Objective - Grant Level dated November 5, 2021; Fin Rept06a: CUM - Fin Data - Grant Level dated July 27, 2021; and F67-CUM-Grant Financial Summary by Activity, Resp Org, Act Type & National Objective dated July 1, 2021



For the 190 grants with overall LMI requirement, we obtained the grantee's QPRs for the 42 grants initially identified as noncompliant or that had not budgeted sufficient funds. We used the reports to obtain additional information, to review the DRGR system's calculated overall LMI benefit percentages, and to determine whether the reports identified any waivers to the overall LMI benefit requirement. We also obtained from the DRGR's system the initial action plans for the 42 grants. We reviewed these actions plans to see what activities the grantees identified as benefiting LMI persons and whether the plans identified a total overall LMI percentage.

To achieve our objective, we relied in part on CPD's DRGR system. Although we did not perform a detailed assessment of the reliability of the data, we performed a minimal level of testing, which included comparing our calculation of overall LMI benefit percentage to the DRGR systems' QPRs overall targeted, projected, and actual LMI percentages and amounts. Although there were a few inconsistencies, generally, we found the data to be adequately reliable for our purposes.

We interviewed CPD DRSI staff and CPD field staff in nine offices, including Boston, MA; Columbia, SC, Denver, CO, Houston, TX, Kansas City, MO, Minneapolis, MN, Milwaukee, WI, New York, NY, and Philadelphia, PA.

We determined that internal controls over compliance with laws and regulations, effectiveness and efficiency of operations, and reliability of financial reporting were relevant to our audit objective. We assessed the relevant controls. Based on our review, we believe that CPD has adequate controls to ensure that it followed applicable statutory and Federal LMI requirements.

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(s). We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Appendixes


Appendix A – Schedule of Questioned Costs

Recommendation number	Ineligible 1/
1A	\$666,666
Total	666,666

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.

Appendix B - Auditee Comments and OIG'S Evaluation

Ref to OIG Evaluation - Auditee Comments



OFFICE OF COMMUNITY PLANNING
AND DEVELOPMENT

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-7000

MEMORANDUM FOR: William W. Nixon, Assistant Audit Director, 6AGA
TENNILLE PARKER

FROM: Tennille Smith Parker, Director, Office of Disaster Recovery, DGR

SUBJECT: HUD Comments for OIG Draft Audit Report - CDBG-DR
Program Generally Met Low- and Moderate-Income
Requirements

The Office of Community Planning and Development (CPD) has reviewed the draft audit report entitled *CDBG-DR Program Generally Met Low- and Moderate-Income Requirements*. CPD offers the following comments on the draft audit report for consideration.

The HUD Office of Inspector General (OIG) conducted the Community Development Block Grant disaster recovery (CDBG-DR) low- and moderate-income (LMI) audit to identify whether the 193 CDBG-DR grants reviewed were on track to meet the LMI requirements. Furthermore, the objective of the audit was to determine whether CPD had designed the CDBG-DR program requirements and monitoring effectively to ensure that the grantees met the statutory and other Federal LMI requirements. The HUD OIG draft audit report indicated that CPD generally had effectively and efficiently designed overall CDBG-DR LMI requirements and effectively monitored grantee overall LMI benefit requirements. Of the 193 grants reviewed, the OIG determined that one closed grant did not meet the LMI requirements. Additionally, the OIG stated 28 active grants needed to budget additional funds to meet the LMI requirements.

The Department would like to reiterate that the OIG's review noted that both groups of active grants reviewed were on track to meet the overall LMI requirements. Grantees with an overall benefit requirement of 50 percent reported that at least 54 percent of the total grant amount plus program income was spent on LMI activities. Further, grantees with an overall benefit requirement of 70 percent reported that at least 73 percent of the total grant amount plus program income was spent on LMI activities. Although the OIG's review resulted in predominantly compliant grants, the OIG issued a Finding and four recommendations. The Department always strives to improve disaster recovery, including the HUD systems that CDBG-DR grantees use. Therefore, the Department is concurring with the OIG's recommendations, but also notes that the audit identified a single instance of potential non-compliance.

The discussion below includes CPD's comments on the specific OIG Recommendations:

OIG Finding 1: HUD OIG identified opportunities for CPD to improve its monitoring and oversight of its grantees' compliance with LMI requirements, such as (1) including an additional overall LMI benefit calculation in Quarterly Performance Reports (QPRs), (2) establishing budgeting benchmarks, and (3) including accurate information in QPRs.

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 **Comment 1 >**

 **Comment 1 >**

Ref to OIG Evaluation – Auditee Comments

 **Comment 1 >**

2

OIG Recommendation 1A: Review the one grantee with a grant totaling \$666,666 that did not meet the overall LMI requirement and address the noncompliance.

HUD Comment: HUD will review the grantee with a grant totaling \$666,666 to determine if the grant did not meet the overall LMI requirement and will address any noncompliance.

OIG Recommendation 1B: Update Disaster Recovery Grant Report (DRGR) systems QPR to include information on the progress towards compliance with the overall LMI benefit based on the total amount of the grant.

HUD Comment: HUD will review the DRGR QPR format and introduce a mechanism to provide grantee progress toward overall LMI benefit requirements.

OIG Recommendation 1C: Adopt LMI benchmarking to ensure that grantees budget adequate funds to LMI at significant milestones in the grant lifecycle.

HUD Comment: HUD will develop tools to ensure that grantees budget adequate funds to LMI at significant milestones in the grant lifecycle.

OIG Recommendation 1D: Make changes to the action plan process so that the action plan calculates an overall LMI percentage.

HUD Comment: HUD will review the DRGR action plan and update the module to include an overall LMI percentage in the applicable section of the action plan.

Should you have any questions regarding these draft audit report comments, please do not hesitate to contact Rosie Beaman at rosie.beaman@hud.gov.

OIG Evaluation – Auditee Comments

Comment 1 CPD’s Office of Disaster Recovery (ODR) noted that both the 50 percent and 70 percent grantees were predominately compliant and had met or were on track with meeting LMI requirements. ODR noted that only one instance of noncompliance was noted. Further, ODR concurred with the audit’s recommendations. We appreciate the cooperation and productive working relationship with ODR throughout the audit process. We acknowledge its agreement to the report’s recommendations and look forward to working with it during the audit resolution process.

Appendix C - Amounts Congress Appropriated to HUD for Disaster Recovery

Public law date	Public law number	Amount appropriated	Amount set aside ¹³	Amount available for grantees
11/26/2001	107-73	\$700,000,000	-	\$700,000,000
1/10/2002	107-117	2,000,000,000	1,000,000	1,999,000,000
8/2/2002	107-206	783,000,000	-	783,000,000
10/13/2004	108-324	150,000,000	-	150,000,000
12/30/2005	109-148	11,500,000,000	-	11,500,000,000
6/15/2006	109-234	5,200,000,000	27,000,000	5,173,000,000
11/13/2007	110-116	3,000,000,000	-	3,000,000,000
12/26/2007	110-161	(377,139,920)	-	(377,139,920)
6/30/2008	110-252	300,000,000	-	300,000,000
9/30/2008	110-329	6,500,000,000	6,500,000	6,493,500,000
7/29/2010	111-212	100,000,000	-	100,000,000
11/18/2011	112-55	400,000,000	-	400,000,000
1/29/2013	113-2	15,200,000,000 ¹⁴	19,000,000 ¹⁵	15,181,000,000 ¹⁶
12/18/2015	114-113	300,000,000	1,000,000	299,000,000
9/29/2016	114-223	500,000,000	-	500,000,000
12/10/2016	114-254	1,808,976,000	3,000,000	1,805,976,000
5/5/2017	115-31	400,000,000	-	400,000,000
9/8/2017	115-56	7,400,000,000	10,000,000	7,390,000,000
2/9/2018	115-123	28,000,000,000	35,000,000	27,965,000,000
10/5/2018	115-254	1,680,000,000	2,500,000	1,677,500,000
6/6/2019	116-20	2,431,000,000	5,000,000	2,426,000,000
Totals		87,975,836,080	110,000,000	87,865,836,080

¹³ Set asides are amounts that Congress specifically notes in the public law as being for specific purposes, such as oversight funds for HUD or HUD OIG.

¹⁴ Congress appropriated \$16 billion but the amount was reduced to \$15.2 billion due to sequestration in accordance with the Balanced Budget and Emergency Deficit Control Act.

¹⁵ Ibid.

¹⁶ Ibid.

Appendix D - Criteria

Public Law 108-324, Military Construction Appropriations and Emergency Hurricane Supplemental Appropriations Act, 2005, Dated October 13, 2004

...the [HUD] Secretary may waive the requirements that activities benefit persons of low and moderate income, except that at least 50 percent of the funds under this heading must benefit primarily persons of low and moderate income unless the Secretary makes a finding of compelling need...

Public Law 109-148, Department of Defense, Emergency Supplemental Appropriations To Address Hurricanes in the Gulf of Mexico, and Pandemic Influenza Act, 2006, Dated December 30, 2005

...the Secretary may waive the requirement that activities benefit persons of low and moderate income, except that at least 50 percent of the funds made available under this heading must benefit primarily persons of low and moderate income unless the Secretary otherwise makes a finding of compelling need...

Public Law 109-234, Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Hurricane Recovery, 2006, Dated June 15, 2006

...the Secretary may waive the requirement that activities benefit persons of low and moderate income, except that at least 50 percent of the funds made available under this heading must benefit primarily persons of low and moderate income unless the Secretary otherwise makes a finding of compelling need...

Public Law 110-252, Supplemental Appropriations Act, 2008, Dated June 30, 2008,

...the Secretary may waive the requirement that activities benefit persons of low and moderate income, except that at least 50 percent of the funds made available under this heading must benefit primarily persons of low and moderate income unless the Secretary otherwise makes a finding of compelling need...

Public Law 110-329, Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009, Dated September 30, 2008

...a waiver granted by the Secretary under the preceding proviso may not reduce the percentage of funds which must be used for activities that benefit persons of low and moderate income to less than 50 percent, unless the Secretary specifically finds that there is compelling need to further reduce or eliminate the percentage requirement...

Public Law 113-2, Disaster Relief Appropriations Act, 2013, Dated January 29, 2013

...a waiver granted by the Secretary may not reduce the percentage of funds that must be used for activities that benefit persons of low and moderate income to less than 50 percent, unless the Secretary specifically finds that there is compelling need to further reduce the percentage requirement...

Appendix E - CDBG-DR Grants Reviewed for LMI Status and Compliance

Count	Grant number	Grantee	Status	Grant amount	Effective date	LMI %	Waiver (Y and type/N)
1	B-01-DW-36-0001	Empire State Development Corporation	Active	\$700,000,000	2/13/2002	0%	N
2	B-02-DW-36-0001	Empire State Development Corporation	Active	2,000,000,000	6/7/2002	0%	N
3	B-02-DW-36-0002	Empire State Development Corporation	Active	783,000,000	9/15/2003	0%	N
4	B-05-DJ-01-0001	Alabama	Closed	10,965,311	6/27/2005	50%	N
5	B-05-DJ-06-0001	California	Closed	10,403,120	10/25/2005	50%	N
6	B-05-DJ-12-0001	Florida	Closed	98,930,861	4/11/2005	50%	N
7	B-05-DJ-24-0001	Maryland	Closed	2,062,131	8/5/2005	50%	N
8	B-05-DJ-37-0001	North Carolina	Closed	4,397,390	5/31/2005	50%	N
9	B-05-DJ-39-0001	Ohio	Closed	1,971,541	8/2/2005	50%	N
10	B-05-DJ-42-0001	Pennsylvania	Closed	2,444,851	7/19/2005	50%	N
11	B-05-DJ-51-0001	Virginia	Closed	5,237,572	7/18/2005	50%	N
12	B-05-DJ-54-0001	West Virginia	Closed	2,041,256	7/9/2005	50%	N
13	B-05-DJ-72-0001	Puerto Rico	Closed	7,998,964	7/21/2005	50%	N
14	B-06-DG-01-0001	Alabama	Closed	74,388,000	5/1/2006	50%	N
15	B-06-DG-01-0002	Alabama	Closed	21,225,574	4/20/2007	50%	N
16	B-06-DG-12-0001	Florida	Closed	79,221,507	7/27/2006	50%	N
17	B-06-DG-12-0002	Florida	Closed	97,130,301	1/21/2007	50%	N
18	B-06-DG-22-0001	Louisiana	Active	6,210,000,000	5/9/2006	50%	N
19	B-06-DG-22-0002	Louisiana	Active	4,200,000,000	6/12/2007	50%	N
20	B-06-DG-28-0001	Mississippi	Active	5,058,185,000	4/3/2006	50%	Y -specific activities waivers
21	B-06-DG-28-0002	Mississippi	Active	423,036,059	7/24/2007	50%	N
22	B-06-DG-48-0001	Texas - GLO	Closed	74,522,569	6/19/2006	50%	N
23	B-06-DG-48-0002	Texas - GLO	Closed	428,671,849	5/12/2007	50%	N
24	B-08-DF-05-0001	Arkansas	Closed	4,747,501	5/4/2009	50%	N
25	B-08-DF-08-0001	Colorado	Closed	588,657	5/9/2009	50%	N
26	B-08-DF-17-0001	Illinois	Active	17,341,434	10/23/2009	50%	N
27	B-08-DF-18-0001	Indiana - OCRA	Active	67,012,966	3/5/2009	50%	N
28	B-08-DF-19-0001	Iowa	Closed	156,629,974	9/23/2008	50%	N
29	B-08-DF-23-0001	Maine	Closed	2,187,114	5/5/2009	50%	N
30	B-08-DF-27-0001	Minnesota	Closed	925,926	7/9/2013	50%	N
31	B-08-DF-28-0001	Mississippi	Closed	2,267,361	8/12/2009	50%	N
32	B-08-DF-29-0001	Missouri	Closed	11,032,438	5/27/2009	50%	N
33	B-08-DF-30-0001	Montana	Closed	666,666	4/1/2009	50%	N
34	B-08-DF-31-0001	Nebraska	Closed	5,557,736	6/2/2009	50%	N
35	B-08-DF-40-0001	Oklahoma	Closed	1,793,876	10/18/2010	50%	N
36	B-08-DF-46-0001	South Dakota	Closed	1,987,271	6/11/2009	50%	N
37	B-08-DF-54-0001	West Virginia	Closed	3,127,935	1/27/2014	50%	N
38	B-08-DF-55-0001	Wisconsin	Closed	24,006,242	7/22/2009	50%	N
39	B-08-DG-22-0003	Louisiana	Active	3,000,000,000	1/15/2008	50%	N
40	B-08-DI-05-0001	Arkansas	Active	90,475,898	5/13/2009	50%	N
41	B-08-DI-06-0001	California	Closed	40,061,051	3/25/2010	50%	N
42	B-08-DI-12-0001	Florida	Closed	103,574,429	12/21/2009	50%	N
43	B-08-DI-13-0001	Georgia	Closed	5,209,460	7/31/2009	50%	N
44	B-08-DI-17-0001	Illinois	Active	193,700,004	1/22/2010	50%	N

Count	Grant number	Grantee	Status	Grant amount	Effective date	LMI %	Waiver (Y and type/N)
45	B-08-DI-18-0001	Indiana - OCRA	Active	372,546,531	4/13/2009	50%	N
46	B-08-DI-19-0001	Iowa	Active	734,178,651	10/20/2009	50%	N
47	B-08-DI-21-0001	Kentucky	Closed	3,717,686	9/22/2009	50%	N
48	B-08-DI-22-0001	Louisiana	Active	1,093,212,571	4/27/2009	50%	N
49	B-08-DI-28-0001	Mississippi	Active	11,722,116	8/10/2009	50%	N
50	B-08-DI-29-0001	Missouri	Active	97,605,490	11/30/2009	50%	N
51	B-08-DI-47-0001	Tennessee	Closed	90,773,713	2/5/2010	50%	N
52	B-08-DI-48-0001	Texas - GLO	Active	3,113,472,856	3/31/2009	50%	N
53	B-08-DI-55-0001	Wisconsin	Closed	114,619,036	12/1/2009	50%	N
54	B-08-DI-72-0001	Puerto Rico	Active	29,982,887	9/24/2009	50%	N
55	B-10-DF-21-0001	Kentucky	Closed	13,000,000	4/20/2011	50%	N
56	B-10-DF-44-0001	Rhode Island	Closed	8,935,237	3/31/2011	50%	N
57	B-10-DF-47-0001	Tennessee	Closed	30,047,713	9/23/2011	50%	N
58	B-10-MF-44-0001	Cranston, RI	Closed	1,234,434	3/31/2011	50%	N
59	B-10-MF-44-0002	Warwick, RI	Active	2,787,697	4/4/2011	43%	N
60	B-10-MF-47-0001	Memphis, TN	Closed	6,264,239	6/17/2011	50%	N
61	B-10-MF-47-0002	Nashville-Davidson, TN	Active	33,089,813	3/24/2011	50%	N
62	B-10-UF-47-0001	Shelby County, TN	Closed	3,735,139	4/6/2011	50%	N
63	B-12-DT-01-0001	Alabama	Active	24,697,966	8/2/2012	50%	N
64	B-12-DT-29-0001	Missouri	Active	8,719,059	9/27/2012	50%	N
65	B-12-DT-34-0001	New Jersey	Active	15,598,506	10/4/2012	50%	N
66	B-12-DT-36-0001	New York	Active	71,654,116	7/27/2012	50%	N
67	B-12-DT-38-0001	North Dakota-DOC	Closed	11,782,684	8/15/2012	50%	N
68	B-12-DT-42-0001	Pennsylvania	Active	27,142,501	9/24/2012	50%	N
69	B-12-DT-48-0001	Texas - GLO	Active	31,319,686	9/17/2012	50%	N
70	B-12-DT-50-0001	Vermont	Closed	21,660,211	8/30/2012	50%	N
71	B-12-MT-01-0001	Birmingham, AL	Active	6,386,326	7/26/2012	50%	N
72	B-12-MT-01-0002	Tuscaloosa, AL	Active	16,634,702	8/2/2012	50%	N
73	B-12-MT-29-0001	Joplin, MO	Active	45,266,709	9/14/2012	50%	N
74	B-12-MT-36-0001	Town of Union, NY	Active	10,137,818	10/4/2012	50%	Y - specific activities waiver
75	B-12-MT-38-0001	Minot, ND	Active	67,575,964	8/8/2012	50%	Y - exception criteria waiver
76	B-12-UT-01-0001	Jefferson County, AL	Active	7,847,084	8/28/2012	50%	N
77	B-12-UT-36-0001	Orange County, NY	Active	11,422,029	8/10/2012	50%	Y - exception criteria waiver
78	B-12-UT-42-0001	Dauphin County, PA	Active	6,415,833	9/14/2012	50%	N
79	B-12-UT-42-0002	Luzerne County, PA	Active	15,738,806	9/14/2012	27%	Y - 50% to 27%
80	B-13-DS-01-0001	Alabama	Active	49,157,000	12/16/2013	50%	N
81	B-13-DS-06-0001	California	Active	70,359,459	1/17/2017	50%	Y - LMI area benefit waiver
82	B-13-DS-08-0001	Colorado	Active	320,346,000	4/29/2014	50%	N
83	B-13-DS-09-0001	Connecticut - DOH	Active	159,279,000	8/22/2013	50%	N
84	B-13-DS-09-0002	Connecticut - DOH	Active	54,277,359	2/8/2017	50%	N
85	B-13-DS-17-0001	Illinois	Active	10,400,000	7/2/2014	50%	N
86	B-13-DS-19-0001	Iowa	Active	96,887,177	10/11/2016	50%	N
87	B-13-DS-22-0001	Louisiana	Active	64,379,084	2/12/2014	50%	N
88	B-13-DS-22-0002	Louisiana	Active	92,629,249	12/19/2016	50%	N
89	B-13-DS-24-0001	Maryland	Active	28,640,000	12/12/2013	50%	N
90	B-13-DS-25-0001	Massachusetts	Active	7,210,000	12/12/2013	50%	N
91	B-13-DS-29-0001	Missouri	Active	11,844,000	1/8/2014	50%	N

Count	Grant number	Grantee	Status	Grant amount	Effective date	LMI %	Waiver (Y and type/N)
92	B-13-DS-34-0001	New Jersey	Active	4,174,429,000	5/13/2013	50%	N
93	B-13-DS-34-0002	New Jersey	Active	15,000,000	1/24/2017	50%	Y - exception criteria waiver
94	B-13-DS-36-0001	New York	Active	4,416,882,000	5/14/2013	35%	50% to 35%
95	B-13-DS-36-0002	New York	Active	35,800,000	1/25/2017	50%	N
96	B-13-DS-38-0001	North Dakota-DOC	Closed	6,564,951	1/6/2014	50%	N
97	B-13-DS-40-0001	Oklahoma	Active	93,700,000	4/29/2014	50%	N
98	B-13-DS-42-0001	Pennsylvania	Active	29,986,000	1/1/2014	50%	N
99	B-13-DS-44-0001	Rhode Island	Active	19,911,000	9/3/2013	50%	N
100	B-13-DS-47-0001	Tennessee	Active	13,810,000	2/12/2014	50%	N
101	B-13-DS-47-0002	Tennessee	Active	44,502,374	12/27/2016	50%	N
102	B-13-DS-48-0001	Texas - GLO	Closed	5,033,377	12/5/2013	50%	N
103	B-13-DS-50-0001	Vermont	Active	17,932,000	12/10/2013	50%	N
104	B-13-DS-51-0001	Virginia	Active	120,549,000	1/18/2016	50%	N
105	B-13-MS-01-0001	Birmingham, AL	Active	17,497,000	12/16/2013	50%	N
106	B-13-MS-01-0002	Tuscaloosa, AL	Active	43,932,000	12/16/2013	50%	N
107	B-13-MS-17-0001	Chicago, IL	Active	63,075,000	8/25/2014	50%	N
108	B-13-MS-22-0001	New Orleans, LA	Active	15,031,000	4/22/2014	50%	N
109	B-13-MS-22-0002	New Orleans, LA	Active	141,260,569	1/19/2017	50%	N
110	B-13-MS-25-0001	Springfield, MA	Active	21,896,000	12/13/2013	50%	N
111	B-13-MS-25-0002	Springfield, MA	Active	17,056,880	10/17/2016	50%	N
112	B-13-MS-29-0001	Joplin, MO	Active	113,276,000	1/16/2014	50%	N
113	B-13-MS-36-0001	New York City, NY	Active	4,213,876,000	8/16/2013	50%	N
114	B-13-MS-36-0002	New York City, NY	Active	176,000,000	1/24/2017	50%	N
115	B-13-MS-38-0001	Minot, ND	Active	35,056,000	1/6/2014	23%	Y - 50% to 23%
116	B-13-MS-38-0002	Minot, ND	Active	74,340,770	9/21/2016	23%	Y - 50% to 23%
117	B-13-MS-40-0001	Moore, OK	Active	52,200,000	5/14/2014	42%	Y - 50% to 42%
118	B-13-US-01-0001	Jefferson County, AL	Active	9,142,000	1/20/2014	50%	N
119	B-13-US-17-0001	Cook County, IL	Active	83,616,000	7/2/2014	50%	N
120	B-13-US-17-0002	DuPage County, IL	Active	31,526,000	6/18/2014	50%	N
121	B-13-US-22-0001	Jefferson Parish, LA	Active	16,453,000	3/13/2014	50%	N
122	B-13-US-22-0002	St. Tammany Parish	Active	10,914,916	3/13/2014	50%	N
123	B-13-US-42-0001	Dauphin County, PA	Active	7,632,000	1/1/2014	50%	N
124	B-13-US-42-0002	Luzerne County, PA	Ready to Close	9,763,000	7/21/2014	37%	Y - 50% to 37%
125	B-13-US-47-0001	Shelby County, TN	Closed	7,463,750	1/13/2014	50%	N
126	B-13-US-47-0002	Shelby County, TN	Active	60,445,163	9/1/2016	50%	N
127	B-16-DH-45-0001	South Carolina	Active	126,698,000	10/12/2016	70%	N
128	B-16-DH-48-0001	Texas - GLO	Active	74,568,000	4/5/2017	70%	Y - exception criteria waiver
129	B-16-DL-12-0001	Florida	Active	117,937,000	9/22/2017	70%	N
130	B-16-DL-22-0001	Louisiana	Active	1,708,407,000	4/4/2017	55%	Y - 70% to 55%
131	B-16-DL-37-0001	North Carolina-NCORR	Active	236,529,000	8/15/2017	70%	N
132	B-16-DL-45-0001	South Carolina	Active	95,086,000	6/12/2017	70%	N
133	B-16-DL-48-0001	Texas - GLO	Active	238,895,000	11/1/2017	70%	Y - exception criteria waiver
134	B-16-DL-54-0001	West Virginia	Active	149,875,000	9/15/2017	70%	N
135	B-16-MH-45-0001	Columbia, SC	Active	26,155,000	9/23/2020	70%	N
136	B-16-MH-48-0001	Houston, TX	Active	87,092,000	12/7/2016	70%	N
137	B-16-MH-48-0002	San Marcos, TX	Active	33,794,000	12/9/2016	70%	N
138	B-16-UH-45-0001	Lexington County, SC	Active	21,370,000	3/6/2017	50%	Y - 70% to 50%
139	B-16-UH-45-0002	Richland County, SC	Active	30,770,000	11/18/2016	70%	N

Count	Grant number	Grantee	Status	Grant amount	Effective date	LMI %	Waiver (Y and type/N)
140	B-17-DL-48-0002	Texas - GLO	Active	57,800,000	6/12/2018	70%	Y - exception criteria waiver
141	B-17-DM-12-0001	Florida	Active	615,922,000	8/6/2018	70%	N
142	B-17-DM-48-0001	Texas - GLO	Active	5,024,215,000	8/17/2018	70%	Y - exception criteria waiver
143	B-17-DM-72-0001	Puerto Rico	Active	1,507,179,000	9/20/2018	70%	N
144	B-17-DM-78-0001	Virgin Islands	Active	242,684,000	9/27/2018	70%	N
145	B-18-DP-06-0001	California	Active	124,155,000	8/21/2019	70%	N
146	B-18-DP-06-0002	California	Active	88,219,000	8/14/2019	50%	N
147	B-18-DP-12-0001	Florida	Active	157,676,000	8/6/2018	70%	N
148	B-18-DP-12-0002	Florida	Active	633,485,000	10/14/2020	50%	N
149	B-18-DP-13-0001	Georgia	Active	37,943,000	6/27/2019	70%	N
150	B-18-DP-13-0002	Georgia	Active	26,961,000	11/20/2020	50%	N
151	B-18-DP-22-0001	Louisiana	Active	1,213,917,000	9/16/2020	50%	N
152	B-18-DP-29-0001	Missouri	Active	58,535,000	8/30/2019	70%	N
153	B-18-DP-29-0002	Missouri	Active	41,592,000	8/19/2020	50%	N
154	B-18-DP-37-0001	North Carolina-NCORR	Active	168,067,000	6/3/2020	50%	N
155	B-18-DP-45-0001	South Carolina	Active	157,590,000	8/20/2020	50%	N
156	B-18-DP-48-0001	Texas - GLO	Active	652,175,000	8/17/2018	70%	Y - exception criteria waiver
157	B-18-DP-48-0002	Texas - GLO	Active	4,297,189,000	1/12/2021	50%	Y - exception criteria waiver
158	B-18-DP-54-0001	West Virginia	Active	106,494,000	1/13/2021	50%	N
159	B-18-DP-72-0001	Puerto Rico	Active	8,220,783,000	9/20/2018	70%	N
160	B-18-DP-72-0002	Puerto Rico	Active	8,285,284,000	5/12/2021	50%	N
161	B-18-DP-78-0001	Virgin Islands	Active	779,217,000	2/10/2020	70%	N
162	B-18-MP-45-0001	Columbia, SC	Active	18,585,000	9/23/2020	50%	N
163	B-18-MP-48-0001	Houston, TX	Active	61,884,000	4/28/2020	50%	N
164	B-18-MP-48-0002	San Marcos, TX	Active	24,012,000	12/11/2020	50%	N
165	B-18-UP-45-0001	Lexington County, SC	Active	15,185,000	11/12/2020	50%	N
166	B-18-UP-45-0002	Richland County, SC	Active	21,864,000	12/17/2020	50%	N
167	B-19-DF-19-0001	Iowa	Active	96,741,000	12/11/2020	70%	N
168	B-19-DF-31-0001	Nebraska	Active	108,938,000	10/5/2020	70%	N
169	B-19-DF-40-0001	Oklahoma	Active	36,353,000	10/16/2020	70%	N
170	B-19-DF-48-0001	Texas - GLO	Active	227,510,000	3/22/2021	70%	Y - exception criteria waiver
171	B-19-DP-06-0001	California	Active	38,057,527	8/18/2020	70%	N
172	B-19-DP-12-0001	Florida	Active	38,637,745	8/13/2020	70%	N
173	B-19-DP-13-0001	Georgia	Active	13,015,596	12/31/2020	70%	N
174	B-19-DP-29-0001	Missouri	Active	9,847,018	9/18/2020	70%	N
175	B-19-DP-78-0001	Virgin Islands	Active	53,588,884	2/8/2021	70%	N
176	B-19-DV-06-0001	California	Active	491,816,000	12/1/2020	70%	N
177	B-19-DV-06-0002	California	Active	525,583,000	12/1/2020	70%	N
178	B-19-DV-12-0001	Florida	Active	448,023,000	10/14/2020	70%	N
179	B-19-DV-12-0002	Florida	Active	287,530,000	10/14/2020	70%	N
180	B-19-DV-13-0001	Georgia	Active	34,884,000	1/19/2021	70%	N
181	B-19-DV-13-0002	Georgia	Active	6,953,000	1/19/2021	70%	N
182	B-19-DV-37-0001	North Carolina-NCORR	Active	336,521,000	8/17/2020	70%	N
183	B-19-DV-37-0002	North Carolina-NCORR	Active	206,123,000	8/17/2020	70%	N
184	B-19-DV-45-0001	South Carolina	Active	47,775,000	12/14/2020	70%	N
185	B-19-DV-45-0002	South Carolina	Active	24,300,000	12/14/2020	70%	N
186	B-19-DV-48-0001	Texas - GLO	Active	46,400,000	10/9/2020	70%	Y - exception criteria waiver

Count	Grant number	Grantee	Status	Grant amount	Effective date	LMI %	Waiver (Y and type/N)
187	B-19-DV-48-0002	Texas - GLO	Active	26,513,000	10/9/2020	70%	Y - exception criteria waiver
188	B-19-DV-55-0001	Wisconsin	Active	15,355,000	12/15/2020	70%	N
189	B-19-DV-69-0001	Northern Mariana Islands	Active	188,652,000	11/24/2020	70%	N
190	B-19-DV-69-0002	Northern Mariana Islands	Active	65,672,000	11/24/2020	70%	N
191	B-19-UV-15-0001	Hawaii County, HI	Active	66,890,000	5/4/2021	70%	N
192	B-19-UV-15-0002	Hawaii County, HI	Active	40,671,000	5/4/2021	70%	N
193	B-19-UV-15-0003	Kauai County, HI	Active	9,176,000	12/23/2020	70%	N
Total				84,447,928,450¹⁷			

¹⁷ Individual amounts in table add to \$2 more than the total due to rounding differences.