



# The Housing Authority of the City of Annapolis, MD

## Resident Opportunities and Self-Sufficiency Program



**To:** William D. Tamburrino, Director, Office of Public Housing, Baltimore Field Office, 3BPH  
*//signed//*

**From:** David E. Kasperowicz, Regional Inspector General for Audit, Philadelphia Region, 3AGA

**Subject:** The Housing Authority of the City of Annapolis, MD, Did Not Always Administer Its Resident Opportunities and Self-Sufficiency Program in Accordance With Applicable Requirements

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 Annapolis' Resident Opportunities and Self-Sufficiency program.

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 Web site. 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 215-430-6734.



**Audit Report Number: 2016-PH-1006**

**Date: August 31, 2016**

**The Housing Authority of the City of Annapolis, MD, Did Not Always Administer Its Resident Opportunities and Self-Sufficiency Program in Accordance With Applicable Requirements**

## Highlights

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### What We Audited and Why

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We audited the Housing Authority of the City of Annapolis' Resident Opportunities and Self-Sufficiency (ROSS) program due to a hotline complaint. The complaint alleged that the Authority used ROSS grant funds to pay a resident who did not work on a grant. This is the first of two audit reports on the Authority. Our audit objective was to determine whether the Authority administered its ROSS program in accordance with applicable U.S. Department of Housing and Urban Development (HUD) requirements.

### What We Found

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The Authority did not always administer its ROSS program in accordance with applicable HUD requirements, and the allegation in the complaint had merit. Specifically, the Authority did not maintain documentation to support program accomplishment data reported to HUD for two grants with drawdowns totaling \$292,611 and salary and fringe benefit costs totaling \$109,248 paid to its service coordinator for one grant. It also incurred \$6,850 in ineligible costs for training that HUD had not approved in advance as required for two grants and \$3,400 in ineligible costs for payments to a public housing resident who did not perform duties related to a grant. In addition, the Authority could not support in-kind service contributions from community partners totaling \$243,750 as required. These conditions occurred because the Authority was not aware of requirements and lacked controls over its tenant councils and service coordinators administering the program. As a result, the Authority could not show that disbursements totaling \$401,859 complied with program requirements, and it incurred ineligible expenses totaling \$10,250.

### What We Recommend

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We recommend that HUD require the Authority to provide documentation to support program accomplishments related to disbursements totaling \$292,611 and salary and fringe benefit costs totaling \$109,248 or repay HUD from non-Federal funds for any amounts that it cannot support. We also recommend that HUD require the Authority to repay \$6,850 from non-Federal funds for the ineligible training costs and \$3,400 for the ineligible payments to a public housing resident. We further recommend that HUD require the Authority to develop and implement policies, procedures and controls to ensure that (1) it complies with program and financial reporting requirements, (2) tenant councils and service coordinators administering the grants comply with applicable requirements, and (3) in-kind contribution amounts are verified.

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# Background and Objective

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The Housing Authority of the City of Annapolis was founded in 1937 to provide affordable housing in Annapolis, MD, for families who lacked the means to purchase or rent housing at market prices. The Authority's mission is to achieve excellence by providing housing, and self-sufficiency opportunities and by promoting customer satisfaction to enhance the quality of life for low-, very low-, and moderate-income residents. The Authority is an independent agency chartered by the State of Maryland, funded by the U.S. Department of Housing and Urban Development (HUD), under the direction of a board of commissioners appointed by the mayor of Annapolis. The board of commissioners consists of five members. An executive director, appointed by the board of commissioners, manages the daily operations of the Authority.

HUD's Resident Opportunities and Self-Sufficiency (ROSS) program provides grants to public housing agencies and other entities to coordinate supportive services and other activities designed to help public housing residents attain economic and housing self-sufficiency. The services provided enable participating families to increase earned income; reduce or eliminate the need for welfare assistance; make progress toward achieving economic independence and housing self-sufficiency; or, in the case of elderly or disabled residents, help improve living conditions and enable residents to age in place. A service coordinator arranges services for residents and ensures that program participants are linked to the supportive services they need to achieve self-sufficiency or remain independent. Between 2011 and 2015, HUD awarded the Authority and its site-based tenant councils four ROSS grants totaling \$975,000.<sup>1</sup>

Our audit objective was to determine whether the Authority administered its ROSS program in accordance with applicable HUD requirements.

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<sup>1</sup> Appendix C provides details.

# Results of Audit

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## **Finding: The Authority Did Not Always Administer Its ROSS Program in Accordance With Applicable HUD Requirements**

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The Authority did not always administer four ROSS grants totaling \$975,000, which it received between 2011 and 2015, in accordance with applicable HUD requirements. Specifically, it did not maintain documentation to support (1) program accomplishment data reported to HUD for two grants with drawdowns totaling \$292,611 and (2) salary and fringe benefit costs totaling \$109,248 paid to its service coordinator for one grant. It also incurred \$6,850 in ineligible costs for training that HUD had not approved in advance as required for two grants and \$3,400 in ineligible costs for payments to a public housing resident who did not perform duties related to a grant. In addition, the Authority could not support in-kind service contributions from community partners totaling \$243,750 as required. These conditions occurred because the Authority was not aware of requirements and lacked controls over its tenant councils and service coordinators administering the program. As a result, it could not show that disbursements totaling \$401,859 complied with program requirements, and it incurred ineligible expenses totaling \$10,250.

### **The Authority Could Not Support Program Accomplishment Data Reported to HUD**

The Authority's service coordinators and tenant councils did not maintain documentation to support achievement data reported to HUD for two grants with expenditures totaling \$298,455.<sup>2</sup> The Authority provided some documentation, such as program summaries, but it was not sufficient because it lacked details. For example, for one grant, the Authority reported that 11 residents enrolled in the program, 10 residents received educational services, and 8 residents gained full-time employment. For the other grant, the Authority reported that three providers agreed to provide services, three new participants enrolled in individual training service plans, and seven residents participated in self-sufficiency activities. However, the Authority could not provide documentation, such as resident participation files, case notes, or other documentation, to identify the assisted residents and support the achievement data that it reported to HUD. Subarticle E(1) of the Authority's grant agreement with HUD required it to evaluate its activities and submit a program accomplishment report annually. The report shows the achievements to date against projections for services and outcomes as proposed in the HUD-approved application. Data, such as the number of residents involved in community services, number of residents who gained full-time employment, and number of persons who obtained a general education degree, are evaluated by HUD to determine whether the Authority met program requirements. Subarticle F(2) of the grant agreement required the Authority to maintain copies of documents related to the award and administration of the grant for at least 3 years after the final closeout of the grant. The condition described above occurred because the Authority was not aware that it needed to maintain detailed documentation. Because the Authority did not

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<sup>2</sup> Robinwood Tenant Council grants MD001RPS186A011 (\$240,000) and MD001RPS009A014 (\$58,455)

maintain documentation such as resident participation files, case notes, or other documentation, to identify the assisted residents to support program accomplishments, expenditures totaling \$292,611<sup>3</sup> were unsupported.

### **The Authority Paid Salary and Fringe Benefit Costs That Were Not Supported**

The Authority could not support salary and fringe benefit costs totaling \$109,248 that it paid for a service coordinator.<sup>4</sup> The Authority hired the service coordinator to work full time and assist with administering self-sufficiency activities related to the grant. However, the service coordinator also served as the Authority's resident manager. The resident manager duties were not eligible grant activities. The service coordinator provided timesheets, which showed that 100 percent of her time was charged to the grant. The Authority charged associated fringe benefits at the same time it charged the grant for salary expenses. However, the service coordinator explained that she spent 80 percent of her time on grant activities and 20 percent on nongrant activities. The Authority did not require the service coordinator to track time spent separately on timesheets or other documentation. This condition occurred because the Authority lacked controls to ensure that the service coordinator complied with timekeeping requirements. Regulations at 2 CFR (Code of Federal Regulations) Part 225, appendix B(8)(h)(4), require that employees who work on multiple activities distribute their salaries and fringe benefits to reflect an after-the-fact distribution of actual activities. As a result, expenditures totaling \$109,248 were unsupported.

### **Service Coordinators Attended Training Sessions That Were Not Approved by HUD**

The Authority used \$6,850 in grant funds to pay for training expenses, but it did not obtain HUD approval in advance as required.<sup>5</sup> The Authority paid for two service coordinators to attend a 4-day training conference in Indianapolis, IN, and one service coordinator to attend a 3-day training conference in Columbus, OH. The expenses related to these trips included registration fees, airfare, lodging, and other travel-related expenses. Subarticle B(5) of the grant agreements state that before traveling outside the local area for program-related training sessions, the grantee must request approval from the HUD field office in advance. The Authority did not request approval from HUD in advance because it was not aware of the requirement. As a result, training expenses totaling \$6,850 were ineligible.

### **The Authority Paid a Public Housing Resident Who Did Not Work On Grant Activities**

The complaint alleging that the Authority used ROSS grant funds to pay a resident who did not work on a grant had merit. During the period July 2013 to February 2014, the Authority made 17 payments totaling \$3,400 to a public housing resident to assist the service coordinator with administrative tasks; however, the resident did not perform work related to the grant.<sup>6</sup> Although the resident completed timesheets and the service coordinator approved them, the service coordinator explained that the resident did not perform work on the grant and she could not

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<sup>3</sup> To avoid double counting, we reduced the amount of unsupported costs reported for this issue by the ineligible amounts attributable to these grants discussed in later paragraphs of this finding.

<sup>4</sup> Housing Authority of the City of Annapolis grant MD001RPS037A013

<sup>5</sup> \$2,444 from Robinwood Tenant Council grant MD001RPS186A011 and \$4,406 from Morris Blum Tenant Council grant MD001RPS015A012

<sup>6</sup> Robinwood Tenant Council grant MD001RPS186A011

justify the payments. Section IV(E)(4)(a) of a HUD Federal Register notice<sup>7</sup> allows administrative costs to be incurred for administrative staff support. The condition described above occurred because the Authority lacked controls to ensure that residents performed work on specific grants before paying them with grant funds. As a result, the \$3,400 was ineligible.

### **In-Kind Services Were Not Supported**

The Authority did not maintain documentation to show that it met program match contribution requirements. For the four grants reviewed, HUD notices<sup>8</sup> required the Authority to acquire a 25 percent non-Federal match contribution for each of its grants in either cash or in-kind services totaling \$243,750.<sup>9</sup> Grantees are required to meet the minimum 25 percent match requirement to be eligible for the ROSS grant. The Authority provided a list of community partners and services to be provided by each partner with a dollar value associated with the services provided. All of the partners planned to provide in-kind services, such as educational classes, literacy training, computer classes, and other sessions to enhance the self-sufficiency skills of the residents. However, none of the documentation provided was verifiable as required. This condition occurred because the Authority was not aware of the requirements. Regulations at 24 CFR 85.24(b)(6) required the Authority to maintain records of costs and third-party in-kind contributions. The regulations require costs and third-party in-kind contributions counting toward satisfying a cost-sharing or matching requirement to be verifiable from the records of grantees and subgrantees. The records must also show how the value of the in-kind contributions was determined. Without verifiable documentation, HUD had no assurance that the Authority met the 25 percent match requirement.

### **Conclusion**

The Authority did not always administer its ROSS program in accordance with applicable HUD requirements, and the allegation in the complaint had merit. The Authority did not maintain documentation to support program accomplishment data reported to HUD and salary and fringe benefit costs paid to its service coordinator. It also incurred ineligible costs for training that HUD had not approved in advance and for payments it made to a public housing resident who did not perform duties related to a grant. In addition, it could not support in-kind service contributions from community partners totaling \$243,750 as required. As a result, the Authority could not show that disbursements totaling \$401,859 complied with program requirements, and it incurred ineligible expenses totaling \$10,250.

### **Recommendations**

We recommend that the Director of HUD's Baltimore Office of Public Housing require the Authority to

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<sup>7</sup> Federal Register Notice 5500-N-08

<sup>8</sup> Federal Register Notices 5500-N-08, 5800-N-03, 5700-N-07, 5600-N-30

<sup>9</sup> \$975,000 x .25 = \$243,750

- 1A. Provide documentation to support program accomplishment data related to disbursements totaling \$292,611<sup>10</sup> or repay HUD from non-Federal funds for any amount that it cannot support.
- 1B. Provide documentation to support salary and fringe benefit costs totaling \$109,248 or repay HUD from non-Federal funds for any amount that it cannot support.
- 1C. Repay HUD \$6,850 from non-Federal funds for the ineligible training costs that were not approved in advance.
- 1D. Repay HUD \$3,400 from non-Federal funds for the ineligible payments made to the public housing resident.
- 1E. Provide documentation to show that it verified the value of the matching in-kind contributions identified in the audit report.
- 1F. Develop and implement controls to ensure that it complies with applicable program requirements, thereby putting \$2,444 in unspent training funds from one grant to better use.
- 1G. Develop and implement controls to ensure that in-kind contribution amounts are verified.

We also recommend that the Director of HUD's Baltimore Office of Public Housing

- 1H. Provide technical assistance to the Authority to ensure that its administration of its ROSS grants complies with applicable requirements.

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<sup>10</sup> Disbursements from both Robinwood Tenant Council grants MD001RPS186A011 (\$240,000) and MD001RPS009A014 (\$58,455) were unsupported. To avoid double counting, we reduced the total by \$2,444 reported in recommendation 1C and by \$3,400 reported in recommendation 1D ( $\$298,455 - \$2,444 - \$3,400 = \$292,611$ ).

# Scope and Methodology

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We conducted the audit from December 2015 through July 2016 at the Authority's office located at 1217 Madison Street, Annapolis, MD, and our offices located in Baltimore, MD, and Richmond, VA. The audit covered the period July 2013 to November 2015 but was expanded when necessary.

To accomplish our objective, we reviewed

- Applicable laws, regulations, HUD's program requirements at 2 CFR Part 225 and 24 CFR Part 85, and other guidance.
- The Authority's grant files, annual audited financial statements for fiscal years 2013 and 2014, policies and procedures, and organizational chart.
- Grant agreements, partnership agreements with the Authority's site-based tenant councils, and the Authority's grant fund draws for program activities.

We also interviewed Authority employees and HUD staff.

To achieve our audit objective, we relied in part on computer-processed data from the Authority's computer system. We used the data to identify program expenditures for review. Although we did not perform a detailed assessment of the reliability of the data, we did perform a minimal level of testing and found the data to be adequate for our purposes.

We used HUD's Line of Credit Control System<sup>11</sup> to determine that HUD awarded four ROSS grants totaling \$975,000 to the Authority and its site-based tenant councils during the period 2011 to 2015. We used the Authority's automated data to determine that during the period July 2013 to November 2015, it made 68 draws totaling \$519,800. We sorted the draws in descending dollar value order and selected the 20 largest draws totaling \$225,260 for review during the survey. Based on our survey results, we expanded our review to include \$75,047 in expenditures for training and salary and fringe benefit costs that were part of the other 48 draws. Therefore, we reviewed a total of \$300,307 in expenditures, which represented 58 percent<sup>12</sup> of the expenditures during our audit period (appendix D). Although this approach did not allow us to make a projection to the population, it was sufficient to meet the audit objective.

We determined that \$2,444 of funds could be put to better use if the Authority implements our recommendation. It will do so by not incurring ineligible training expenses against the \$6,000 budget line item for training under from Robinwood Tenant Council grant MD001RPS009A014 and, instead, spend those funds on eligible training expenses. We determined that \$2,444 could be put to better use because both of Robinwood Tenant Council's grants had \$6,000 budgeted for

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<sup>11</sup> The Line of Credit Control System is HUD's primary grant disbursement system, handling disbursements for the majority of HUD programs, including the ROSS program.

<sup>12</sup>  $\$300,307 / \$519,800 = 58$  percent

training. We found that the Authority used \$2,444 of the \$6,000 from grant MD001RPS186A011 for ineligible training expenses because it did not obtain HUD approval in advance as required. By preventing this condition from occurring in the future, the Authority can avoid incurring ineligible training expenses against the unspent budget line item for training under grant MD001RPS009A014.

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.

# Internal Controls

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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:

- Effectiveness and efficiency of program operations – Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Validity and reliability of data – Policies and procedures that management has implemented to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.
- Compliance with applicable laws and regulations – Policies and procedures that management has implemented to reasonably ensure that program participants comply with program 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.

## **Significant Deficiency**

Based on our review, we believe that the following item is a significant deficiency:

- The Authority lacked controls to ensure that it administered its program in accordance with applicable HUD requirements (finding).

# Appendixes

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## Appendix A

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**Schedule of Questioned Costs and Funds To Be Put to Better Use**

<b>Recommendation number</b>	<b>Ineligible 1/</b>	<b>Unsupported 2/</b>	<b>Funds to be put to better use 3/</b>
1A		\$292,611	
1B		109,248	
1C	\$6,850		
1D	3,400		
1F			\$2,444
<b>Totals</b>	<b>10,250</b>	<b>401,859</b>	<b>2,444</b>

- 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 program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures.
- 3/ Recommendations that funds be put to better use are estimates of amounts that could be used more efficiently if an Office of Inspector General (OIG) recommendation is implemented. These amounts include reductions in outlays, deobligation of funds, withdrawal of interest, costs not incurred by implementing recommended improvements, avoidance of unnecessary expenditures noted in preaward reviews, and any other savings that are specifically identified. In this instance, if the Authority implements our recommendation, it will not incur ineligible training expenses against the budget line item for training under Robinwood Tenant Council grant MD001RPS009A014 and, instead, will spend those funds on eligible training expenses.

# Appendix B

## Auditee Comments and OIG's Evaluation

### Ref to OIG Evaluation

### Auditee Comments

Comment 1

Comment 2

Comment 3

Comment 4



**Housing Authority of the City of Annapolis**

Executive Director  
Melvin S. Colbert, Jr.

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Board of Commissioners  
Sandra D. Chapman, Chair,  
Deborah A. Johnson, Vice-Chair  
Jacquelyn V. Wells, Treasurer  
Elizamae Robinson, Christopher Flynn  
Jeffrey Henderson, Martin Doordan

July 29, 2016

Mr. David E. Kasperowicz  
Regional Inspector General for Audit  
HUD-OIG Office of Audit, Philadelphia Region  
100 Penn Square East, Suite 10205  
Philadelphia PA 19107

Dear Mr. Kasperowicz:

This letter is in response to the Department of Housing and Urban Development (HUD) Office of the Inspector General's (OIG) audit of our Resident Opportunities and Self-Sufficiency Programs (ROSS) which was provided and discussed on July 27, 2016 at the Housing Authority of the City of Annapolis (HACA).

We basically agree with the OIG's report but would like to comment on a few findings.

*The City of Annapolis' grant is claimed to have paid \$109,248.00 to the Harbour House/Eastport Terrace Coordinator for assisting with Resident Services. However, the roll of the Resident Service Manager's duties are basically the same as the Service Coordinator. Both positions serve the same clientele with the same goals; to empower residents to be self-sufficient and to be allowed to live independently.*

*The Robinwood and Morris H. Blum grant is claimed to have paid a total of \$6,850.00 for training that was not approved by HUD. The trainings would have been approved by HUD if HACA was able to reach the designated contact person. Efforts were made to get approval but HACA did not receive any response to the request.*

*In-Kind Services Were Not Supported.* Current staff could not find documentation from former staff to support this finding. But HACA received an abundance of supportive services from a number of providers. There are activities year round in all of HACA's community centers that service our residents with the help of the Coordinators.

We are developing a plan to monitor the activities of our grant more effectively. A monthly tracking system has already been developed where the Coordinators have to submit monthly reports and provide copies of Individual Training and Services Plans (ITSP) to the supervisor and property manager for individuals needing to meet their community service requirement.

Based upon the OIG's findings and to comply with the requirements of the Robinwood grant more effectively and efficiently, HACA has terminated the current Coordinator. Furthermore, we will work with the Resident Council of Robinwood to fill that position with a qualified Coordinator.

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1217 Madison Street • Annapolis, MD 21403 • Phone: 410-267-8000 • Fax: 410-267-8290



## Auditee Comments and OIG's Evaluation

### Ref to OIG Evaluation

### Auditee Comments

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HUD-OIG Office of Audit, Philadelphia Region  
July 29, 2016

Overall, we thank the Office of the Inspector General's office for working with us and we hope to resolve these issues with the Department of Housing and Urban Development (HUD).

Should you have any additional questions, please feel free to contact me at 443-482-3022

Sincerely,



Melvin S. Colbert, Jr.  
Executive Director



## OIG Evaluation of Auditee Comments

- Comment 1 The Authority asserted that the duties of the resident service manager and the service coordinator are basically the same. Although the positions serve the same clientele and have the same goals, the work of the service coordinator to administer self-sufficiency activities was covered under the grant and the work of the resident manager was not covered under the grant. As stated in the audit report, regulations require employees who work on multiple activities to distribute their salaries and fringe benefits to reflect an after-the-fact distribution of actual activities. Since the service coordinator charged all of her time to the grant although she was splitting her time between the two roles, the expenditures totaling \$109,248 for salary and benefit costs were unsupported.
- Comment 2 The Authority asserted that it requested approval for the training from the designated HUD point of contact but it received no response to its request. The Authority provided no documentation to support its assertion. Regardless of the Authority's attempt to obtain approval, the grant agreement required the Authority to obtain HUD approval in advance for program-related training sessions outside of the local area.
- Comment 3 The Authority stated that it could not locate documentation to support this finding but asserted that it received an abundance of supportive services from a number of providers. As stated in our recommendation, the Authority has the opportunity to provide documentation to show that it verified the value of the matching in-kind contributions identified in the audit report. As part of the audit resolution process, the Authority will provide documentation to HUD to demonstrate that it met the 25 percent match requirement. If it cannot demonstrate that it met this requirement, HUD may take remedial action against the Authority as described in the grant agreements.
- Comment 4 The Authority stated that it is developing a plan to monitor the activities of its grant more effectively and that it has developed a monthly tracking system to collect reports and other documentation from the service coordinators for individuals needing to meet their community service requirement. We did not verify these actions. As part of the audit resolution process, HUD will evaluate the corrective actions taken by the Authority to ensure that they satisfy the recommendations.

## Appendix C

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### Grant Award and Disbursement Data as of May 2016

Grantee	Grant number	Grant award year	Grant amount	Disbursed amount	Grant balance
Robinwood Tenant Council	MD001RPS009A014	2014	\$246,000	\$58,455	\$187,545
Housing Authority of the City of Annapolis	MD001RPS037A013	2013	246,000	151,228	94,772
Morris Blum Tenant Council	MD001RPS015A012	2012	243,000	229,821	13,179
Robinwood Tenant Council	MD001RPS186A011	2011	240,000	240,000	0
<b>Totals</b>			<b>975,000</b>	<b>679,504</b>	<b>295,496</b>

## Appendix D

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### Ineligible and Unsupported Costs by ROSS Grant

Grantee	Grant award year	Grant amount	Amount reviewed	Ineligible amount	Unsupported amount
Robinwood Tenant Council	2014	\$246,000	\$33,184	\$0	\$58,455
Housing Authority of the City of Annapolis	2013	246,000	115,220	0	109,248
Morris Blum Tenant Council	2012	243,000	63,665	4,406	0
Robinwood Tenant Council	2011	240,000	88,238	5,844	234,156
<b>Totals</b>		<b>975,000</b>	<b>300,307</b>	<b>10,250</b>	<b>401,859<sup>13</sup></b>

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<sup>13</sup> The total unsupported amount is larger than the amount of expenditures reviewed because based on the results of our review of a sample of expenditures, we determined that all of the expenditures related to the Robinwood Tenant Council grants were unsupported because the Authority did not maintain documentation to support its reported accomplishments.