



Issue Date	September 27, 1996
Audit Case Number	96-FW-202-1004

TO: Cynthia Gorman
Director of Public Housing, 6BPH

FROM: D. Michael Beard
District Inspector General for Audit, 6AGA

SUBJECT: Procurement of Fee Accounting Services for
Low Rent and Section 8 Programs
Española, New Mexico

At your request, we have conducted a survey of the City of Española, New Mexico (City). We surveyed the City's housing operations in the Low Rent, Section 8 Housing Assistance Payments, and Comprehensive Improvement Assistance Programs. The primary objective of the survey was to determine if there were indications of abusive practices or irregularities as it relates to: (1) safeguarding cash; (2) following acceptable administrative practices for personnel, travel, training, credit card, and cellular phone use; and (3) contracting and procurement practices.

Our survey was not designed to identify all instances of abuse, but to identify conditions which would be conducive to significant instances of abuse. During the survey we did not note any indicators of abusive practices or irregularities that would warrant an audit. However, we did note one item involving the procurement of fee accounting services, which HUD had previously communicated to the Executive Director. Therefore, we established one specific audit objective to determine whether the City properly procured fee accounting services and paid for such services in accordance with HUD requirements.

We provided an initial draft report to the Executive Director on October 20, 1995, and discussed the report with the Executive Director and fee accountant at an exit conference held on October 25, 1995. During the exit conference, we suggested to the Executive Director that he should immediately start the process of procuring fee accounting services by developing a Request for Proposal to be submitted to the HUD Albuquerque Office for review and approval prior to soliciting proposals. Further, we advised the Executive Director to ensure that HUD requirements were met and the HUD Albuquerque Office would need to review and approve any contract awards. Also, based on the exit conference, we agreed to review additional information on the nature of services provided by the fee accountant and, if warranted, to revise our draft report accordingly. The Executive Director provided us with the requested information on December 4, 1995. On December 11, 1995, we advised the Executive Director of certain specific contract provisions that would need to be included along with a copy of HUD's regulations

governing grantee procurement of goods and services. After analysis of the information, we revised the questioned cost downward. Further, we confirmed with the Albuquerque HUD Office that the City of Española had not submitted any revisions or other documentation to them regarding procurement of fee accounting services. On August 16, 1996, we provided a revised report to the Executive Director for review and comment. The Executive Director's September 16, 1996 response is summarized in the finding and included in its entirety in Attachment 2.

SUMMARY

Although the City initially procured fee accounting services in 1990 in accord with HUD requirements, the City continued to use the fee accountant after the contract expired. Thus, the City violated HUD requirements by not properly procuring a subsequent contract for professional fee accounting and consulting services. Based on prices for similar services, the City used HUD funds to pay about \$18,340 more than the reasonable cost of regular fee accounting services and incurred additional consulting services totaling \$13,368, which had not been identified in the City's budget submissions to HUD for the Low Rent Program. The City expended the \$31,848 in questioned costs during its fiscal years 1992, 1993, 1994, and 1995.

Subsequent to our initial review, the City submitted a draft Request for Proposal for fee accounting and other services to HUD for evaluation. The draft Request for Proposal did not meet HUD procurement requirements. Further, using one solicitation or one pricing method for both fee accounting and other consulting services will not permit the City to obtain the most reasonable price for fee accounting services.

We are recommending HUD: (1) require the City to repay the Low Rent Program¹ \$18,340 representing unreasonable costs for regular fee accounting services plus any similar excessive costs incurred subsequent to June 30, 1995; (2) review and determine the eligibility of \$13,368 paid for consulting service and to repay the Low Rent Program for any ineligible costs including any paid subsequent to June 30, 1995; (3) place the City on HUD pre-award review for procurement of fee accounting and other consulting services; (4) provide any necessary guidance to the City in properly procuring fee accounting services; and (5) review, evaluate, and only approve the City's procurement of accounting and consulting services that are necessary and obtained in accordance with HUD requirements. In addition, because the City has previously provided HUD assurances that corrective action would be taken, we are recommending HUD implement administrative sanctions for any continued delay in following or willful violation of HUD regulations governing procurement in the Low Rent Program.

Within 60 days please give us, for each recommendation in this report, a status report on: (1) the corrective action taken; (2) the proposed corrective action and the date to be completed; or (3)

¹ The price the City paid for regular accounting services in the Section 8 Program was within the normal range charged by other fee accountants for similar services. Also, since HUD pays the City a set fee to cover administrative costs in the Section 8 Program, the City did not require HUD approval to incur costs for other financial related consulting services.

why action is considered unnecessary. Also, please furnish us copies of any correspondence or directives issued because of this audit.

If you have any questions, please contact Darrel M. Vaught, Assistant District Inspector General for Audit, at 817-885-5551.

BACKGROUND

The City of Española, New Mexico, administers HUD's Low Rent and Section 8 Housing Assistance Payments Programs. In conjunction with the Low Rent Program, the City receives funding under HUD's Comprehensive Improvement Assistance Program to modernize low-rent units. The City Council governs the City and establishes policy for HUD's housing program operations. The Española Housing Authority (a Department of the City of Española) administers the day-to-day operations of the 178 low-rent and 204 Section 8 units. Leroy Salazar, Executive Director, supervises the City's housing operations. As of June 30, 1995, the City was administering a 1994 Comprehensive Improvement Assistance Program grant in the amount of \$680,000.

The City's housing programs are administered from the Authority's main office located at 136 Calle del Pajarito, P.O. Drawer PP, Española, New Mexico 87532. The Authority maintains its accounting records and other supporting documents at the main office.

SCOPE AND METHODOLOGY

To accomplish our audit objectives, we:

- Assessed internal controls relating to the City's policies and procedures over procurement of professional service contracts.
- Reviewed both HUD and Authority program records, policies, and applicable regulations governing procurement of professional services.
- Interviewed HUD Albuquerque Office and City staff.
- Reviewed cash disbursements and procurement documents for the fee accounting services.
- Contacted 6 fee accountants providing services to 16 New Mexico housing authorities to determine the fees received for providing the fee accounting services.
- Discussed the nature of services provided by the fee accountant with the fee accountant and the Executive Director.

The primary review of procurement of fee accounting services covered the period September 1990 through June 30, 1995. We conducted the review in accordance with generally accepted government auditing standards. Our review was primarily performed during June through August 1995, with a subsequent review of the City's draft Request for Proposal being conducted in June 1996. The draft consisted of a scope of services and planned contract provisions. Our subsequent review included a comparison of the planned procurement to HUD requirements, as follows:

- Compared the proposal to requirements of 24 CFR 85.36 to determine if the method was appropriate, did not contain prohibited restrictions on competition, and adequately identified the scope of services.
- Compared the Proposed Professional Service Agreement to the requirements of 24 CFR 85.36 to determine if the proposed contract contained all the applicable required contract provisions.
- Reviewed to determine if the documents included evidence the City performed an independent cost or price analysis as required by 24 CFR 85.36 (f).
- Evaluated the scope of services to determine if the method of procurement appears the most economical.

INTERNAL CONTROLS

In planning and performing our audit, we considered internal controls systems of the management of the Española Housing Authority to determine our auditing procedures, not to provide assurance on internal control. Internal control is the process by which an entity obtains reasonable assurance as to achievement of specified objectives. Internal control consists of interrelated components, including integrity, ethical values, competence, and the control environment which includes communication, managing change, and monitoring.

We determined the following internal control categories were relevant to our audit objectives:

Accounting Controls:

Cash Disbursements

Administrative Controls:

Cost Eligibility

Procurement Procedures

We evaluated all the relevant categories identified above by determining the risk of exposure and assessing control design and implementation.

A significant weakness exists if internal control does not give reasonable assurance that the entity's goals and objectives are met; that resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable data are obtained, maintained, and fairly disclosed in reports. We did not consider the Housing Authority's failure to properly procure the fee accountant's contract a significant weakness.

Attachments:

- 1 - Finding and Recommendations
- 2 - Española Housing Authority Response
- 3 - Schedule of Questioned Costs and Cost Efficiencies
- 4 - Distribution

City Incurred Costs for Fee Accounting and Consulting Services Over a 4-Year Period Without Using Competitive Procurement Procedures

Although HUD and City policies require competition in obtaining services, the City has continued to pay the Housing Department's fee accountant under the terms of a contract that expired in June 1991. Although HUD has cited the City on failure to follow proper procurement procedures, the City has continued, based on what other fee accountants would charge, to pay unreasonable fees for fee accounting services. This occurred because: (1) the City did not have a system to ensure the price (hours expended) for the services was reasonable and (2) the Executive Director has continued to ignore HUD requirements and instructions regarding proper procurement of fee accounting services because he prefers the services of a particular fee accountant. During the 4 fiscal years ending June 30, 1995, not covered by a contract, HUD's Low Rent Program incurred approximately \$30,000 annually for fee accounting and other consulting services provided by the fee accountant. As a result of not competitively procuring a contract for these services, HUD's Low Rent Program incurred: (1) cost of \$18,340 in excess of the maximum fee for similar services provided by other fee accountants, and (2) costs of \$13,368 for consulting services not specifically disclosed to and approved by HUD in the annual Low Rent Program budget process.

HUD and City Requirements

HUD's Regulations governing grantee procurement transactions are contained in Title 24, Code of Federal Regulations Part 85.36 (24 CFR 85.36). These regulations, applicable to various HUD programs, including the Low Rent Program, provide that:

- Grantees maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts.
- Grantees procedures will ensure that proposed procurements will avoid purchase of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase.

- Grantees maintain records sufficient to detail the significant history of a procurement to include rationale for the method of procurement, selection of contract type, contractor selection, or rejection, and the basis for the contract price.
- All procurement transactions be conducted in a manner to provide full and open competition.
- The use of statutorily or administratively imposed in-state or local geographical preferences to bidders are prohibited in the evaluation of bids or proposals.
- Sole source procurement for goods or services through noncompetitive proposals be limited to cases where the award is infeasible under sealed bids or competitive proposals and one of four specific conditions be present.
- A cost or price analysis be done for every procurement action to determine the reasonableness of the proposed contract price. In the case of noncompetitive proposals, the regulations require a cost analysis be performed. At a minimum, grantees must make independent estimates before receiving bids or proposals.
- Grantee contracts must contain certain provisions. The provisions will vary dependent upon the dollar amount and whether the contract is for construction or other goods and services.
- HUD may require a grantee to submit procurement documents for pre-award review and approval if a grantee's procurement procedures or operation fails to comply with the regulation's procurement standards or is expected to exceed \$25,000.

HUD regulation 24 CFR 85.22 is also applicable to various HUD programs. This regulation governs allowable costs and requires grantees to follow Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments." Attachment A, Section C (1)(a) of the

Circular states that costs must be necessary and reasonable for proper and efficient administration of the programs.

The City's procurement policies complies with these federal regulations. In addition to the federal requirements, the City's procurement policies require purchases of \$5,000 and above be obtained through use of the Competitive Sealed Bids (formal advertising). Thus, the City's policies require that a Request for Proposals be advertised and the bids (proposals) be opened publicly.

HUD Regulation 24 CFR 24 list various causes for HUD to impose either debarment or limited denial of participation. Such sanctions, taken to protect HUD, may be imposed for willful failure to follow regulations or violations of regulations.

City Continues to Use Fee Accountant Services Without Obtaining a New Competitively Procured Contract

The City requested competitive proposals in 1990 for fee accounting services. The City selected the fee accountant and entered into a contract that provided for \$15 per hour for services, not to exceed a total of \$5,000. The original contract was for the period September 15, 1990, through June 30, 1991. The contract did not have an extension clause or an option to renew. However, the City's Executive Director continued to use the services of the fee accountant for both fee accounting and other consulting services at the \$15 per hour rate without benefit of a written contract or limitation on the price to be paid. In addition, the fee accountant billed the City on an overall basis for a total number of hours. The invoices did not specifically show the hours expended by type of service provided. Thus, the City not only did not competitively procure a new contract, it also did not have any controls in place to ensure billings were proper and equated to actual services rendered.

In April 1994, the Executive Director Assured HUD the Contract Would Be Bid Out

The Albuquerque HUD office has previously cited the City for not following HUD procurement standards in obtaining

fee accounting services. The latest review, conducted in February 1993, contained a repeat finding that the City had not followed HUD procurement requirements. Further, the HUD office required the City to submit the procurement documents to HUD prior to advertising. The HUD office closed the finding based on the Executive Director's April 8, 1994 assurance that the City was in the process of gathering information to submit to HUD for approval to allow the City to bid for fee accounting services. However, 2 years later, the City has not taken action to properly procure fee accounting services.

The Executive Director stated he had obtained quotes from other fee accountants, who provide services to other Housing Authority's in New Mexico and found that they charge \$55 to \$60 per hour verses \$15 per hour that the City's fee accountant charges. He also said the City's fee accountant has done an outstanding job, updated all the accounts to meet HUD standards, prepared all the HUD reports on time, and has been very reliable and accessible. He said he felt justified because the fee accountant has performed well and has accomplished far and above what the original contract services were at no extra charge. Further, he said he has not had the time to go through the procurement process because of time spent dealing with tenant problems, modernization work, and other daily emergencies.

The Executive Director did not provide evidence of the quotes received for fee accounting services. However, OIG contacted 6 fee accountants who provide fee accounting services for 16 other housing authorities in New Mexico. These fee accountants provided the following relative to the fees they would charge for the City's programs:

	Fee Basis	Fee for Español a	New Mexico Housing Authorities/Departments ²
A	Hourly rate with base amount. Estimated about 20 hours per month.	\$900	4 City
B	Sliding scale based on units.	\$955	2 Indian
C	Low Rent based on units. Section 8 and CIAP based on hours.	\$756	2 City
D	Per unit fee. Amount per unit varies for Low Rent/CIAP and for Section 8.	\$609	4 Indian
E	Per unit basis - same for Low Rent and Section 8 (\$2.50 per unit - total of 382 units for both programs.	\$955	1 Indian, 1 County, and 1 City
F	Sliding scale based on units.	\$775	1 City

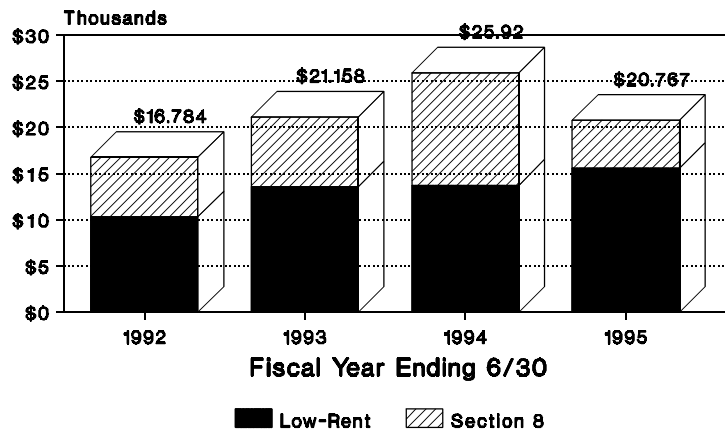
Based on this analysis, a reasonable fee for fee accounting services would range from \$609 to \$955 per month. Española was paying its fee accountant in excess of \$2,000 per month.

² OIG confirmed only the contracts with New Mexico entities by reviewing the contract, contacting the New Mexico entity, or both. However, the fee accountant may also provide services for a substantial number of housing authorities outside of New Mexico.

The City Incurred Accounting Costs of \$84,629 for the Low Rent and Section 8 Programs

The City has not attempted to modify the contract or obtain services on a competitive basis. As of June 30, 1995, the operating statements, after deducting audit costs, show the City has paid \$84,629 for fee accounting and additional services from January 1991 through June 1995.

Accounting and Consulting Reported Costs by Fiscal Year



The City Agency Obtained Services Not Specifically Identified and Approved by HUD

The fee accountant's invoices did not show the specific services being rendered for regular monthly billings, which for each month in the last quarter of fiscal year 1995 equaled \$2,475 (165 hours at \$15 per hour). The Executive Director and fee accountant stated that the fee accountant provided more than the typical fee accounting services. The fee accountant subsequently prepared detailed invoices for April, May, and June 1995.

A review of these 3 months of detailed billings showed the hours charged by activity. An analysis was performed to identify the regular fee accounting services from additional

services.³ The following two tables show the breakdown of the \$2,475 between fee accounting (\$1,225) and other (\$1,250) services:

Average Monthly Charge for Fee Accounting Related Services			
Fee Accounting	Hours	Amount @ \$15 Per Hour	Average (for 3 months)
Low Rent Program	166	\$ 2,490	\$ 830
Section 8 Program	79	1,185	395
Totals	245	\$ 3,675	\$ 1,225

Average Monthly Charge for Fee Accounting Related Services			
Other Services	Cumulative for 3 Months		Average Cost (for 3 months)
	Hours	Amount @ \$15 Per Hour	
Low Rent Program	162	\$2,430	\$ 810
Section 8 Program	88	1,320	440
Totals	250	\$ 3,750	\$ 1,250

The City's low-rent budget submissions to HUD did not identify the consulting services. The budget submissions included amounts only for fee accounting services. Thus, HUD was not apprised that additional consultant services, not typically provided by fee accountants, were to be incurred.

³ Where the activity was identified for Low Rent and Section 8 Programs activity, OIG prorated the hours to the respective Programs based on the percent of hours shown in the invoices as being specially for the Low Rent or Section 8 Programs.

The City Incurred About \$31,848 in Excessive Costs for Low Rent Program Fee Accounting and Other Services

Since the City did not have detailed records available, OIG used the analysis of services for the months of April, May, and June 1995 to determine that the City has incurred about \$31,848 of questionable Low Rent Program expenditures for their 1992 through 1995 fiscal years.⁴ By using the \$830 per month average for the second quarter of 1995 for the 48-month period, the estimated amount of recorded costs attributable to fee accounting services would total \$39,840. Subtracting the \$39,840 from the actual recorded costs of \$53,208 results in a cost to the Low Rent Program that is attributable to other (consulting) services totaling \$13,368.

By using the highest amount obtained from other fee accountants, as a maximum reasonable cost for fee accounting services, reasonable costs for regular low-rent fee accounting services should not exceed \$21,360 (178 low-rent units X \$2.50 X 48 months). Based on this analysis, fee accounting costs exceed a maximum reasonable fee by \$18,480. Therefore, the City incurred questionable accounting costs of \$31,848 representing \$18,480 for excessive fee accounting services and \$13,368 for additional services not specifically identified as such in the City's budget submissions to HUD.

City's Planned Request for Competitive Proposals is Inadequate

During December 1995, the Executive Director submitted for HUD's review a proposed bid package and professional services agreement for fee accounting and additional services. This package did not meet HUD requirements as follows:

- The proposed contract does not contain the provisions required by 24 CFR 85.36(i)(1), (2), (10), and (11). These provisions require the contract include remedies for breach of its terms, setting forth a basis for

⁴ A similar analysis for the Section 8 Program did not disclose costs in excess of the maximum fee that would have been charged by other fee accountants. Use of administrative funds for other services is not questioned because HUD pays a specific fee to recipients to cover Section 8 administrative costs without regard to actual costs incurred.

terminating the contract for cause⁵, requirements to allow the City, HUD, and the General Accounting Office to have access to the records, and requirement that records be retained for 3 years.

- Section 13 of the proposal does not conform to 24 CFR 85.36 (c)(2). This regulation prohibits the use of statutorily imposed in-state preference to bidders. Since the proposal specifically provides for this preference to be applied if in-state bids received are within 5 percent of low bids from out of state bidders, it violates HUD procurement requirements.
- The submission did not include any documents to indicate that a cost or price analysis has or will be done before advertising for proposals. This analysis, such as soliciting information from other Housing Authorities or Agencies as well as fee accountants, should show that a reasonable fee for regular fee accounting services for all its HUD funded Programs (Low Rent and Section 8) would range from \$609 to \$955 per month.

Also, 24 CFR 85.36(b)(4) requires recipients have procedures to provide for a review of proposed procurements. This system should include consideration of consolidating or breaking out procurements to obtain a more economical purchase. The City proposes to obtain one price to cover both regular fee accounting services and specialized services, such as: (1) making two to three trips per month to the City to provide computer and financial consultation services; (2) installation and setting up of computer hardware and software when requested; and (3) training of City staff members.

This method of procurement could result in eliminating competition since many companies that provide regular fee accounting services at very economical rates may not submit proposals. Further, companies that could provide the specialized services may not want to provide routine

⁵ The contract does include required provisions for termination for convenience.

accounting services. As previously shown, regular fee accounting services are available from several companies at a price substantially lower than the \$15 per hour the City has been paying for combined services.

Further, the Executive Director noted that he solicited information from other firms, apparently capable of handling the more specialized services, indicating a fee of around \$50 per hour. Since the services require differing degrees of technical knowledge and expertise, the City should solicit the services in two separate proposals. Otherwise, HUD and the City has no assurance of adequate competition to obtain the most reasonable price. In addition, the City needs to specifically identify the additional services in their low-rent budget submissions for HUD review and determination as to necessity and reasonableness.

HUD May Need to
Impose Sanction to
Obtain Compliance

The Executive Director has either chosen to ignore HUD procurement requirements or has not given appropriate priority to meeting these requirements. Therefore, continued inaction will result in the Low Rent Program incurring excessive and unreasonable charges for fee accounting services. Therefore, HUD should consider imposing appropriate sanctions for any continued violation of HUD requirements or unreasonable delays in carrying out HUD requirements to properly procure fee accounting services.

Auditee Comments

The Executive Director stated that the Housing Authority of Española disagrees with the finding that the City used HUD funds to pay \$18,340 more in fees than the reasonable cost of regular fee accounting services. Further, the Executive Director provided comments on efforts to competitively obtain the services of a fee accountant and complains that he did not receive adequate guidance when he sent a "proposed" request for proposal and "agreement" to both HUD and OIG for review on December 4, 1995. He indicates that being provided copies of HUD's regulations

governing procurement was inadequate guidance. He also complains that although he started the solicitation for proposals on December 4, 1995, receiving only one response, the HUD Albuquerque Office has not yet approved the award of a contract based on that response (from the same individual that has been providing fee accounting and other services since 1990).

OIG Evaluation of Auditee Comments

The Executive Director's response did not include any information to support his disagreement with OIG's determination of unreasonable costs. Further, his response did not address the lack of adequate controls to ensure proper control over billings and payments for fee accounting and other consulting services.

Although the Executive Director criticizes HUD and OIG for not providing guidance, his response shows that he proceeded with obtaining proposals on December 4, 1995, without waiting for guidance. Further, both OIG and the HUD Albuquerque Office advised the Executive Director of problems with the "proposed request and agreement."

- OIG: (1) on October 20, 1995, provided the Executive Director with an initial finding of violations and list of HUD requirements; (2) on October 25, 1995, discussed HUD's requirements for procurement with him, his fee accountant, and the City council's liaison for housing; and (3) on December 11, 1995, advised him that the "proposed agreement" lacked certain required provisions, sent him copies of the pertinent HUD Regulations, and referred him to the City's procurement guidelines for guidance. Since December 11, 1995, the Executive Director has not been in contact with OIG regarding any of the issues or soliciting any additional guidance.
- A representative of the HUD Albuquerque office stated that they have had numerous conversations with the Executive Director on the subject since December 1995. The representative said the HUD Albuquerque office:

(1) has requested, but not received any documents regarding the solicitation or award of a contract, other than the December 4, 1995 "proposed request and agreement;" (2) has advised the Executive Director that the "proposed" scope of services duplicates duties that should be done by his staff and are shown in his staff's job descriptions; and (3) told the Executive Director to expect the OIG audit to recommend separating the solicitation of fee accounting services from other consulting services.

Recommendations

We recommend the Albuquerque HUD office:

- 1A. Instruct the City to limit any future payment to the fee accountant from HUD's Low Rent Program to no more than \$2.50 per unit per month until a new contract for fee accounting services is awarded in accordance with HUD requirements;
- 1B. Place the City on pre-award review for contracting for fee accounting services and require the City to properly procure a new contract for fee accounting services within a reasonable period, say 30 to 60 days;
- 1C. Prior to approving the request for proposal solicitation, review the documents for adherence to HUD procurement requirements, require modification where needed, and provide guidance in making such modifications;
- 1D. Upon receipt of the City's evaluation of proposals and planned award, ensure the solicitation was properly advertised, submissions are complete and responsive to the Request for Proposals, and the City's planned award results in selecting the best qualified proposal considering all factors including price;

- 1E. Require the City to repay the Low Rent Program the \$18,480 for excessive fee accounting services plus any costs in excess of \$445 per month paid subsequent to June 30, 1995;
- 1F. Require the City to justify to HUD's satisfaction the necessity of the additional services and determine whether these services would have been approved had they been fully identified in the low-rent budgets;
- 1G. Require the City to repay the Low Rent Program any amount up to the \$13,368 for additional services deemed ineligible plus any similar costs paid subsequent to June 30, 1995; and
- 1H. If the City does not take action to timely correct, procure, and award an acceptable contract following 24 CFR 85.36 requirements, impose appropriate administrative sanctions against the parties responsible for violation of HUD regulations.

Schedule of Questioned Costs

<u>Recommendation Number</u>	<u>Ineligible¹</u>	<u>Unsupported²</u>
1E	\$18,480	
1G		\$13,368

¹ Costs clearly not allowed by law, contract, HUD, or local agency policies or regulations.

² Costs not clearly eligible but which warrant being considered (e.g., lack of satisfactory documentation to support the eligibility of the cost, etc.).

Distribution

Secretary's Representative, 6AS
State Coordinator
Comptroller, 6AF
Director, Accounting, 6AAF
Director, Public Housing, 6APH
Director, Public Housing, 6BPH (4)
Assistant to the Secretary for Field Management, SC (Room 7106)
Assistant to the Deputy Secretary for Field Management, SC (Room 7106)
Public Housing ALO, PF (Room 4122) (3)
Acquisitions Librarian, Library, AS (Room 8141)
Chief Financial Officer, F (Room 10166) (2)
Deputy Chief Financial Officer for Operations, F (Room 10166) (2)
Associate Director, US GAO, 820 1st St. NE Union Plaza,
Bldg. 2, Suite 150, Washington, DC 20002
Attn: Jacquelyn Williams-Bridgers (2)
Auditee

Inspector General, G (All Int. only)
Director, Wash. Audit Operations, 3GGA (Cost Adts, GNMA, & Ints. only)
AIGA, GA
Deputy AIGA, GA
Director, Research & Planning Division, GAP
Director, Financial Audits Division, GAF
Director, Budget & Reports Division, GF
Semi-Annual Report Coord., GF (Not cost audits)
Central Files, GF (2)
Dep. Inspector General, G (Exec. Summary of every OIG)
ADIGA - VAUGHT THOMPSON BACA
AIC - GARCIA
If findings: **NEW ORLEANS OIG - OKC OIG - SAN ANTONIO OIG - HOUSTON OIG**
Management Analyst - Control file
File
Day File
Extra Copies (3)
Reference
DIGA - Southwest District
Grissom (by cc:Mail)