

**Self-Monitoring for NAHASDA**  
*Virtual Training*

November 17-19, 2020 | 9:00AM-4:00PM/MDT




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**Background and Regulations**

- Section 403(b) of NAHASDA requires a recipient of IHBG funds to complete a self monitoring assessment at least annually. The recipient will assess compliance with the requirements of NAHASDA. The results of the review will be included in the Annual Performance Report submitted to HUD
- 24 CFR 1000.502 requires the recipient to monitor grant activities to ensure compliance with applicable Federal requirements and monitoring performance goals under the IHP. The compliance assessment must be performed in accordance with Section 403(b) of NAHASDA

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**Background and Regulations**

- 24 CFR 1000.502 also requires a performance report covering program progress and goal attainment under the IHP, and an audit as required under 2 CFR 200.
- If you are a TDHE, the grant beneficiary (Tribe) is responsible for monitoring and the IHP/APR by requiring the TDHE to prepare and submit periodic progress reports to the Tribe.
- HUD is responsible for reviewing the IHP/APR, including the summary of self monitoring results.

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### Benefits

- Required – APR will be rejected without the self monitoring results
- Prepares you for your audit
- Prepares you for your monitoring
- Allows you to see how you are doing and what you need to do better
- Gives everyone a chance to see how they fit into the plan
- Helps you plan for the future by assessing where you are now and where you want to be
- Shows the Tribe/Board/Tribal Members what you've accomplished

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### Summary questions to consider

- ✓ Did you do what you said you would do in your IHP?
- ✓ Did you do what you said you would in accordance with your own policies and procedures?
- ✓ Did you do what you said you would in accordance with Federal requirements?
- ✓ Can you prove it?
- ✓ If not, what are you going to do to fix it?

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### Monitoring Roles and Responsibilities

- Every recipient of IHBG funding is responsible for monitoring its grant activities and subrecipients, while ensuring compliance with applicable Federal requirements, and monitoring activities under the IHP.
- Recipients are required to complete a self monitoring assessment of adherence to IHBG program requirements and applicable statutes at least annually.
- On site inspection of all housing units assisted with IHBG funds is required
- Reporting on the self monitoring is a requirement in the APR
- Failure to include self monitoring results in the APR will result in rejection of the APR

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### Monitoring Roles and Responsibilities

- > If the Tribe is the grant recipient – Housing Department – then the Tribe is responsible for monitoring grant activities to ensure compliance and monitoring performance under the IHP.
- > **Tribe** is also responsible for:
  - ✓ Preparing and submitting the APR within 90 days of the end of the program year AND
  - ✓ Preparing and submitting the Single Audit as required under 2 CFR 200

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### Monitoring Roles and Responsibilities

- > If the recipient is a TDHE and the Tribe is the grant beneficiary, the Tribe is responsible for:
  - > Monitoring the program and compliance requirements of the IHP and NAHASDA by requiring the TDHE to prepare progress reports including
    - ✓ An APR within 90 days of the end of the program year that includes a description of the self monitoring as required in the IHP
    - ✓ A single audit if required under 2 CFR 200.

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### Monitoring Roles and Responsibilities

The TDHE is required to provide the Tribe with:

1. Copy of the self monitoring assessments
2. APR
3. Single audit as required under 2 CFR 200.

*The emphasis is to show that the TDHE is part of the Tribe and the Tribe is responsible for oversight of the funds*

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### Monitoring Roles and Responsibilities

#### Subrecipient Monitoring

- IHBG recipients are required to monitor their subrecipients to ensure compliance with:
  1. The subrecipient agreement
  2. The statutory and regulatory requirements that apply to the recipient
- Determine compliance by:
  1. Including the requirements in any subrecipient contracts and agreements
  2. Perform onsite monitoring and review of activities performed under the agreement

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### Monitoring Roles and Responsibilities

#### ONAP's Role in Self Monitoring:

1. Grants evaluation staff will conduct summary reviews of IHBG recipients of self monitoring practices and results reported in the APR.
2. Area ONAP may request additional information to support practices and results reported in the APR.

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### Monitoring Roles and Responsibilities

#### ONAP staff may assess whether the recipient has:

1. Adopted a self monitoring policy as a part of the organization's policies and procedures
2. Conducted self monitoring on a consistent basis
3. Conducted self monitoring in an objective manner
4. Submitted the summary results with the APR
5. Made the APR available to the public along with the results of the assessment
6. Established corrective action plans to address deficiencies
7. Made progress from year to year in addressing deficiencies

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### Implementing the Self Monitoring Process

#### Step 1 – Identify Areas for Self Monitoring Assessment

- IHP/APR; Admissions, Occupancy, and Eligibility; Procurement and Contract Administration; Maintenance; Organization and Structure; and Financial Management usually apply to all recipients
- Other areas to be considered include:
 

Lead Based Paint	Relocation and Real Property
Environmental Review	Section 504 Accessibility
Labor Standards	Subrecipient Agreements
Other Programs (ICDBG, ROSS)	

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### Implementing the Self Monitoring Process

#### Step 2 - Determine who will perform the self monitoring assessment. *You cannot review your own work!!!*

- Options:
- Can use tribal staff, Housing staff, Board members
  - Can trade with other Housing Program in your area
  - Hire an outside consultant to perform the self monitoring assessment
  - Request Self Monitoring assistance from ONAP

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### Implementing the Self Monitoring Process

#### Step 3 – Prepare the Preparers

Determine the best method for the area to be monitored:

- Management Interview is a one on one session to gain an understanding of the process used to perform their job functions
- Standard Operating Procedure Review is to review the policies and procedures to see what the process is supposed to be
- Facilitated Session is a meeting of all staff to talk through the process as a group

The most effective method is a combination of the above as well as a review of files and other supporting documentation

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### Implementing the Self Monitoring Process

#### Step 4 – Review of Documentation and the Sample Monitoring Plans for Each Area

- You can develop your own plan or you can use the ones provided by ONAP, **which are the same ones used by ONAP to do your monitoring**
- You are not required to use the sample monitoring plans. You are required to have a plan.

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### Implementing the Self Monitoring Process

Each monitoring plan will require you to review:

- ✓ Current approved IHP
- ✓ IHP amendments
- ✓ Policies and Procedures
- ✓ Previous monitoring findings
- ✓ Previous self monitoring findings

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### Implementing the Self Monitoring Process

- ✓ Previous audit findings
- ✓ Corrective action status of the above
- ✓ Current enforcement actions
- ✓ Valid complaints in the area to be assessed
- ✓ Relevant correspondence

The better the preparation process, the smoother the assessment will go because everyone will understand their role in the process. Everyone in the area to be assessed should know what to expect

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### Implementing the Self Monitoring Process

#### Step 5 – Determine the timing of the assessment

You are required to perform an assessment at least annually. You are not required to perform all of it at one time. As a part of the planning process, consider the timing of:

- |                   |                           |
|-------------------|---------------------------|
| Inspections       | Audit                     |
| Recertifications  | Scheduled ONAP monitoring |
| IHP/APR due dates | Major projects            |

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### Implementing the Self Monitoring Process

Discuss the timing with the program managers and staff to allow everyone to be prepared. Give managers and staff an opportunity to review the Sample Monitoring Plans and ask for clarification. Those performing the assessments should have a chance to meet with the staff in the areas to be assessed so that everyone has an understanding of the process before it begins.

**Communication is key for the best results!**

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### Implementing the Self Monitoring Process

What if you can't find the last self monitoring report?

- Look at the last APR and use the summary of finding reported
- Review Board Minutes for evidence of the report
- Ask the Tribe for their copy
- Go back 2 years and re-perform the required self monitoring

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### Organization and Structure Monitoring

Purpose – address the day to day operation of the organization, structure, and administration. Areas to monitor include:

1. Integrity and Ethical Values
2. Structure and Reporting Relationships
3. Organizational Bylaws
4. Governing Boards
5. Policies and Procedures
6. Records Management
7. Internal Control Systems

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### Organization and Structure Monitoring

1. Integrity and Ethical Values "Tone at the Top"
  - Does management set a tone they want the organization to follow?
  - Does the Board?
  - Is there a Code of Conduct and is it followed?
  - Conflict of Interest Policy is required under 2 CFR 200 and 24 CFR 1000
2. Organizational Structure and Reporting Relationships
  - Do you have an organizational chart and does it make sense?
  - Does it follow your stated objectives?
    - The goal should be to provide safe and affordable housing to eligible tribal members. Is that reflected in your structure?
    - How difficult is it to go up the chain as needed?

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### Organization and Structure Monitoring

3. Organizational Bylaws
  - Mission of the organization
  - Service area
  - Selection of governing board members and officers, including duties
  - Delegations of authority to director and staff
    - Board is to OVERSEE, not perform the day to day operations
  - Committees, if any
  - Relationship/reporting to Tribal Council and Tribal members
  - Rules of order, procedures, meeting frequency
  - Fiscal year, books and records
  - Procedures to amend the Bylaws

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### Organization and Structure Monitoring

#### 4. Governing Board

- May be Board of Commissioners, Tribal Council, or both, depending on the organization
- Responsible for providing direction and leadership by:
  - Monitoring the program objectively
  - Initiating and approving plans to keep organization on track
  - Reviewing reports on IHP and APR activities prior to submission
  - Upholding basic monitoring responsibilities
  - Providing written guidelines for themselves, including the relationship with the Housing Director

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### Organization and Structure Monitoring

#### 5. Policies and Procedures

- NAHASDA Sections 203 and 207 **require** the following written policies
  - ❖ Rent and homebuyer payments policies – method for determination, how and when payments shall be made, and collection requirements
  - ❖ Eligibility, admission, and occupancy policies – who is eligible, any preferences, eligibility for each program administered by Housing, and requirements for continued occupancy
  - ❖ Management and maintenance policies – who is responsible for maintenance under each type of program, as well as personnel and other management policies

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### Organization and Structure Monitoring

#### ❖ Tenant and Homebuyer selection policies:

- Must be consistent with purpose of providing safe and affordable housing to low income families
- Reasonably related to program eligibility and the opportunity for the applicant to succeed in the programs
- Provide for the selection of tenants and homebuyers from a written waiting list in accordance with the policies and activities in the IHP
- Provide for prompt written notification of applicant rejection, reason for rejection, and process for applicant to review and address rejection

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### Organization and Structure Monitoring

Additional standards required under Federal law and regulations include:

- ❖ Conflict of Interest – 2 CFR 200 Subpart D – Post Federal Award Requirements and 24 CFR 1000.30
- ❖ Travel – 2 CFR 200 Subpart E – Cost Principles
- ❖ Procurement – 2 CFR 200 Subpart D – Post Federal Award Requirements
- ❖ Indian Preference – Section (b) Indian Self Determination and Education Assistance Act, 24 CFR 1000.48 -1000.54
- ❖ Real Property Acquisition and Relocation – 2 CFR 200 Subpart D – Post Federal Award Requirements, 24 CFR 1000.14

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### Organization and Structure Monitoring

- ❖ Drug Free Workplace – 24 CFR 1000.46
- ❖ Cash Management – 2 CFR 200 Subpart D – Post Federal Award Requirements
- ❖ Investments and internal controls 2 CFR 200 Subpart D – Post Federal Award Requirements
- ❖ Housing Standards 24 CFR 1000.56

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### Organization and Structure Monitoring

6. Records Management – IHBG recipients must maintain financial and program records, supporting documents, and statistical records of assisted families for 3 years from the date of the APR covering the expenditures for the grant funds supported by those documents.

- If there are any claims, litigation, negotiation, or audit started before that 3 year period expires, the records must be maintained until any issues are resolved
- HUD, GAO, and your auditors have the right to access the documents
- Recipient information is considered confidential

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### Organization and Structure Monitoring

#### 7. Internal Control Systems

- You must have an internal control system to protect the assets of the program
- Ongoing monitoring is used to assess the effectiveness of your system
- Self monitoring policy assists in identifying the roles and responsibilities of everyone involved in the monitoring and oversight of the internal control system

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### Organization and Structure Monitoring

Documentation – completed checklist, observation, interview, areas for follow up, and any corrective actions required

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### Organization and Structure Monitoring

#### Organization/Structure Report Sample

The current Organization and Structure of the Housing Authority was compared to the ONAP Organization and Structure Compliance Monitoring Plan As part of our review, we compared the required policies to the self monitoring checklists, interviewed staff on current practices, and discussed the requirements with the Executive Director and the Board. The following exceptions are noted.

Rent and homebuyer policies are combined with other policies. We recommend that the policies be separated because the requirements for admission, continued occupancy, and maintenance are different for each program. The policy for Financial and Fiscal Management is not current. Self Monitoring, and the Maintenance Policy do not meet all HUD requirements. The corrective action plans for those sections include additional information.

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### Eligibility, Admissions, and Occupancy Monitoring

Purpose – Ensure compliance with NAHASDA Sections 203 and 207, as well as compliance with the recipient's own policies and procedures. Areas to monitor include:

1. Statutory and Regulatory requirements
2. Eligibility
3. Selection
4. Rent and Payment Determination
5. Occupancy
6. Maintenance and Inspections – also covered in Maintenance and Inspection of Assets
7. Lead based paint
8. Temporary relocation and/or Acquisition
9. Public Dissemination and Complaint Review

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### Eligibility, Admissions, and Occupancy Monitoring

1. Statutory and Regulatory Requirements
  - IHBG recipients are required to certify that they have written policies on:
    - Eligibility
    - Tenant Selection
    - Rent or Payment Determination
    - Admissions
    - Occupancy
    - Maintenance
  - IHBG recipients must also maintain adequate insurance coverage for housing units owned, operated, or assisted with NAHASDA funds.

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### Eligibility, Admissions, and Occupancy Monitoring

2. Eligibility
  - IHBG families must be income eligible at the time of admission. Files **must** contain the documents used to determine eligibility.
  - If families are non low income at the time of admission –
    - Is there documentation to support the Tribe/TDHE has determined that the need for housing cannot be reasonable met without assistance AND
    - Has the Tribe/TDHE used less than 10% of its annual grant to assist those families?
    - If families are over income, is there documentation that the Tribe/TDHE received HUD approval BEFORE admission?

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### Eligibility, Admissions, and Occupancy Monitoring

- 24 CFR §1000.110 Under what conditions may non-low-income Indian families participate in the program?
  - (a) A family that was low-income at the times described in §1000.147 but subsequently becomes a non-low-income family due to an increase in income may continue to participate in the program in accordance with the recipient's admission and occupancy policies. The 10 percent limitation in paragraph (c) of this section shall not apply to such families. Such families may be made subject to the additional requirements in paragraph (d) of this section based on those policies. This includes a family member or household member who takes ownership of a homeownership unit under §1000.146.
  - (b) A recipient must determine and document that there is a need for housing for each family that cannot reasonably be met without such assistance.
  - (c) A recipient may use up to 10 percent of the amount planned for the tribal program year for families whose income falls within 80 to 100 percent of the median income without HUD approval. HUD approval is required if a recipient plans to use more than 10 percent of the amount planned for the tribal program year for such assistance or to provide housing for families with income over 100 percent of median income.

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### Eligibility, Admissions, and Occupancy Monitoring

- 24 CFR §1000.110 Under what conditions may non-low-income Indian families participate in the program?
  - (d) Non-low-income families cannot receive the same benefits provided low-income Indian families. The amount of assistance non-low-income families may receive will be determined as follows:
    - (1) The rent (including homebuyer payments under a lease purchase agreement) to be paid by a non-low-income family cannot be less than:  $(\text{Income of non-low-income family} / \text{Income of family at 80 percent of median income}) \times (\text{Rental payment of family at 80 percent of median income})$ , but need not exceed the fair market rent or value of the unit.
    - (2) Other assistance, including down payment assistance, to non-low-income families, cannot exceed:  $(\text{Income of family at 80 percent of median income} / \text{Income of non-low-income family}) \times (\text{Present value of the assistance provided to family at 80 percent of median income})$ .
  - (e) The requirements set forth in paragraphs (c) and (d) of this section do not apply to non-low-income families that the recipient has determined to be essential under §1000.106(b).

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### Eligibility, Admissions, and Occupancy Monitoring

NAHASDA Sec. 205. Low Income Requirement and Income Targeting

IN GENERAL- Housing shall qualify as affordable housing for purposes of this Act only if--(1) each dwelling unit in the housing--

(A) in the case of rental housing, is made available for occupancy only by a family that is a low-income family at the time of their initial occupancy of such unit; and

(B) in the case of a contract to purchase existing housing, is made available for purchase only by a family that is a low-income family at the time of purchase;

(C) in the case of a lease-purchase agreement for existing housing or for housing to be constructed, is made available for lease-purchase only by a family that is a low-income family at the time the agreement is entered into, and

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### Eligibility, Admissions, and Occupancy Monitoring

#### NAHASDA Sec. 205. Low Income Requirement and Income Targeting

(D) in the case of a contract to purchase housing to be constructed, is made available for purchase only by a family that is a low-income family at the time the contract is entered into; and

(2) except for housing assisted under section 202 of the United States Housing Act of 1937 (as in effect before the date of the effectiveness of this Act), each dwelling unit in the housing will remain affordable, according to binding commitments satisfactory to the Secretary, for the remaining useful life of the property (as determined by the Secretary) without regard to the term of the mortgage or to transfer of ownership, or for such other period that the Secretary determines is the longest feasible period of time consistent with sound economics and the purposes of this Act, except upon a foreclosure by a lender (or upon other transfer in lieu of foreclosure) if such action--(A) recognizes any contractual or legal rights of public agencies, nonprofit sponsors, or others to take actions that would avoid termination of low-income affordability in the case of foreclosure or transfer in lieu of foreclosure; and(B) is not for the purpose of avoiding low-income affordability restrictions, as determined by the Secretary.

(b) EXCEPTION- Notwithstanding subsection (a), housing assisted pursuant to section 201(b)(2) shall be considered affordable housing for purposes of this Act.

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### Eligibility, Admissions, and Occupancy Monitoring

#### 3. Selection

- IHBG recipients must have written tenant and homebuyer selection policies and criteria that:
- Are consistent with the purpose of providing housing to low income families
- Are reasonably related to program eligibility and the ability of the applicant to perform the obligations of the lease or MHOA
- Provide for:
  - The selection of tenants and homebuyers from a written waiting list in accordance with the policies and activities in the IHP
  - Prompt notification in writing to any rejected applicant and the reasons for rejection
  - Any other selection criteria, including tribal or other preferences described in the IHBG recipient's policies

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### Eligibility, Admissions, and Occupancy Monitoring

#### 4. NAHASDA Section 203. Program Requirements

##### ❖ RENTS-

(1) ESTABLISHMENT- Subject to paragraph (2), each recipient shall develop written policies governing rents and homebuyer payments charged for dwelling units assisted under this Act, including the methods by which such rents and homebuyer payments are determined.

(2) MAXIMUM RENT- In the case of any low-income family residing in a dwelling unit assisted with grant amounts under this Act, the monthly rent or homebuyer payment (as applicable) for such dwelling unit may not exceed 30 percent of the monthly adjusted income of such family.

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### Eligibility, Admissions, and Occupancy Monitoring

In addition to the above, IHBG recipients should develop and use a written collection policy outlining the steps that will be taken to resolve delinquent accounts.

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### Eligibility, Admissions, and Occupancy Monitoring

#### 5. Occupancy

1. Must have a written policy that establishes requirements for continued occupancy and grounds for termination. Policy should :
  - Not contain unreasonable terms and conditions
  - Require property owner manager to maintain the housing in compliance with applicable housing codes
  - Require the property manager or owner to give adequate written notice of lease termination or eviction
  - Establish terms and conditions for termination and eviction.

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### Eligibility, Admissions, and Occupancy Monitoring

- NAHASDA Section 207. Lease Termination
  - (6) provide that the owner or manager may terminate the tenancy of a resident for any activity, engaged in by the resident, any member of the household of the resident, or any guest or other person under the control of the resident, that—
    - (A) threatens the health or safety of, or right to peaceful enjoyment of the premises by, other residents or employees of the owner or manager of the housing;
    - (B) threatens the health or safety of, or right to peaceful enjoyment of their premises by, persons residing in the immediate vicinity of the premises; or
    - (C) is criminal activity (including drug-related criminal activity) on or off the premises.

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Eligibility, Admissions, and Occupancy Monitoring

- 6. Maintenance and Inspection
  - Recipients are required to develop written policies that define the responsibilities of homebuyers, tenants, and the Tribe/TDHE for maintenance of units assisted with IHBG funds.
  - NAHASDA Section 403(b) requires annual inspection of all NAHASDA assisted units
  - Additional requirements for Maintenance and Inspection will be discussed in the Maintenance and Inspection section of the Self Monitoring Assessment

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Eligibility, Admissions, and Occupancy Monitoring

- 7. Lead Based Paint
  - If IHBG funds are used for *rehabilitation, acquisition, tenant based rental assistance, or provision of assistance to households to acquire existing housing (Downpayment and Homeowner Rehab)* and the housing to be acquired or occupied was built before January 1, 1978, the Tribe/TDHE must follow all regulations on lead based paint in 24 CFR 35.

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Eligibility, Admissions, and Occupancy Monitoring

- 8. Temporary Relocation/Acquisition
  - If the Tribe/TDHE does not have the authority to acquire the property through condemnation, before discussing the purchase price, the Tribe/TDHE must inform the own of the amount believed to be the fair market value of the property
  - The amount must be based on at least one appraisal prepared by a qualified appraiser.
  - The Tribe/TDHE must tell the property owner that the property will not be acquired if negotiations do not result in an amicable agreement
  - Tribe/TDHE must request HUD approval of the proposed acquisition price before entering a firm commitment to purchase the property.

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Eligibility, Admissions, and Occupancy Monitoring

- Tribe/TDHE must take all reasonable steps to minimize displacement of persons as a result of an IHBG assisted project.
- If temporary relocation is necessary, the Tribe/TDHE must provide residential tenants and homebuyers with:
  - Reimbursement for all reasonable out of pocket expenses incurred in connection with the temporary relocation, including the cost of moving to and from the temporary housing and any increase in monthly housing costs

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Eligibility, Admissions, and Occupancy Monitoring

- Appropriate advance written notice of:
  - Date and expected duration of the temporary relocation
  - Location of suitable, decent, safe, and sanitary dwelling to be made available for the temporary period
  - Terms and conditions under which the tenant may occupy a suitable, decent, safe, and sanitary dwelling following completion of the work
  - Provisions for reimbursement
- If relocation is necessary, the Tribe/TDHE must provide relocation assistance for displaced persons as described under the Uniform Relocation and Real Property Acquisition Policies Act, regulations at 49 CFR Part 24, and 24 CFR 1000.14

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Eligibility, Admissions, and Occupancy Monitoring

9. Public Dissemination and Complaint Review
- Written policies should be available for public review.
  - Written grievance policy is strongly recommended so that a system is in place to provide a fair review process in place to resolve disputes.

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### Eligibility, Admissions, and Occupancy Monitoring

Areas to review under the Self Monitoring Assessment include:

- On site review of all programs funded by NAHASDA
- Each program will likely have different requirements, so each program must be assessed separately.
  - If there are fewer than 10 total files in a program, test them all.
  - If there are more than 10, test at least 10% but no fewer than 10
- All program files must show proof that the family was low income at time of admission.
- If the participant is non low income at time of admission, must have proof that the need for housing could not be reasonable met without assistance or that the family meets the definition of Essential Family

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### Eligibility, Admissions, and Occupancy Monitoring

- Is there proof that the family meets all requirements under the approved policy and procedure prior to admission?
- Is there proof that the family was selected in accordance with the written policies and procedures and their position on the written wait list?
- Is there a conflict of interest involving a family admission?
  - If so, has HUD been notified?
  - If so, has public disclosure been made as required?
- Has the income determination been made based upon the written policy?
- Is the monthly payment calculated in accordance with the written policy, and does it not exceed 30% of the month income?
- If the participant is non low income, is the participant paying the appropriate rate, up to fair market value?

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### Eligibility, Admissions, and Occupancy Monitoring

- Review leases and other agreements to verify that they comply with regulations and policies
  - If applicable, did the Tribe/TDHE determine that any homes being purchased fell within TDC limits?
  - Are useful life and binding commitments in place as required?
- Documentation includes – Checklists, observations, file review results, interviews, areas for follow up, and any corrective actions required.

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### Eligibility, Admissions, and Occupancy Monitoring

#### Eligibility, Admissions and Occupancy Report Sample

The current Eligibility, Admissions, and Occupancy Policies and Procedures of the Housing Authority were compared to the ONAP Eligibility, Admissions, and Occupancy Compliance Monitoring Plan. As part of our review, we compared the required policies to the self-monitoring checklists, interviewed staff on current practices, and reviewed participant files for compliance, as well as discussed the requirements with the Executive Director and the Board. The following exceptions are noted.

Admissions and Occupancy Policy does not state that families can still participate in the Homeownership programs if they subsequently become non-low income. Per HUD policy, the participant must be low-income to be admitted to the program, but is not required to stay low-income to remain in the program. See Corrective Action Plan for additional information.

#### Other recommendations:

Files should be standardized to make the review process easier for staff. Currently the files are organized in different ways depending on when the admission occurred. Using a standard approach will make it easier for staff to verify all items are included.

Because the Housing Authority policy states that only certain family sizes are eligible for certain sized homes, we recommend adding the home size information to the file. Using a checklist with all the required elements for each file will help staff ensure that all information is included.

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### Maintenance and Inspection Monitoring

> Purpose is to determine compliance with Section 203 of NAHASDA.

Areas to monitor include:

1. Tribe/TDHE's manner of maintaining and protecting its HUD funded housing inventory by offering continued maintenance and efficient operation of the housing
2. Tribe/TDHE must have written policies defining the responsibilities of the homebuyers, tenants, and Tribe/TDHE for maintenance of all housing units assisted with IHBG funds
3. Section 403(b) requires annual on site inspection of all NAHASDA assisted units and a report to HUD on the results of the inspection

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### Maintenance and Inspection Monitoring

1. Tribe/TDHE's manner of maintaining and protecting its HUD funded housing inventory by offering continued maintenance and efficient operation of the housing

- ✓ Inspection Policies and Procedures to make physical assessment part of the Tribe/TDHE's management
- ✓ Inspection Standards to assess condition and deficiencies the same way every time so that maintenance priorities can be developed
- ✓ Tracking Mechanism and Inspection Schedule to allow all units to be inspected in an efficient manner
- ✓ Maintenance Follow Up to make sure deficiencies are corrected in a timely manner

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### Maintenance and Inspection Monitoring

2. Tribe/TDHE must have written policies defining the responsibilities of the homebuyers, tenants, and Tribe/TDHE for maintenance of all housing units assisted with IHBG funds

- Inspection Policies should include:
  - ✓ Move in inspections prior to move in and with future resident present
  - ✓ Regular periodic inspections for rental and homeownership units owned and managed by the tribe/TDHE
  - ✓ Special and emergency inspections to be performed as necessary
  - ✓ Move out inspections as soon as feasible after a unit is vacated. Participant should be present for the inspection
  - ✓ Warranty inspections performed until all warranties have expired

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### Maintenance and Inspection Monitoring

3. Inspections Procedures should include:

- ✓ How often each type of unit will be inspected
- ✓ Who will administer and perform the inspections
- ✓ Scheduling of inspections to allow residents the opportunity to be present
- ✓ How residents will be notified and how far in advance will they be notified of required inspections
- ✓ What kind of written report will be given to residents after the inspection
- ✓ Condition of grounds and units will be assessed as a part of the inspection
- ✓ Signature of person performing the inspection and signature of resident, if present
- ✓ Corrective action for deficiencies noted

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### Maintenance and Inspection Monitoring

- Tracking, Scheduling and Reporting
  - ✓ Should include all units and a method to assess each area for inclusion in APR
  - ✓ Schedule should be flexible enough to allow for adjustments to schedule due to move outs, move ins, and maintenance priorities
  - ✓ Should allow Tribe/TDHE to follow progress to ensure that all inspections are completed timely for inclusion in the APR as required

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### Maintenance and Inspection Monitoring

- Self monitoring of maintenance and Inspection includes:
  - Select a sample of at least 10% of housing stock owned or operated by the tribe/TDHE to verify that:
    - ✓ Inspection was done as required
    - ✓ Any follow up maintenance was performed as required
  - Review IHP approved maintenance budget
    - ✓ Funds were expended as required
    - ✓ Procurement was done in accordance with policies
  - Review Maintenance Policies and Procedures
    - ✓ Is there a policy?
    - ✓ Is it adequate and does it cover all required areas?

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### Maintenance and Inspection Monitoring

- Self monitoring of maintenance and Inspection includes:
  - Review Maintenance Policies and Procedures
    - ✓ Does staff follow the policies and procedures?
  - Interview Staff to Understand the Maintenance System
    - ✓ How does the system work for routine, non routine, and emergency maintenance?
    - ✓ Is there a timeline established for completing routine, non routine, and emergency maintenance?
    - ✓ Does the system track work orders to completion?
    - ✓ Does the system track hours and funds expended?

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### Maintenance and Inspection Monitoring

- Self monitoring of maintenance and Inspection includes:
  - Select a sample of work orders to verify that the maintenance system is working as expected
    - ✓ Can select work orders as a part of inspection and admissions/occupancy testing
    - ✓ Compare work orders to procurement and funds expended to see if there are issues
    - ✓ Verify that inspection was performed on completed work orders
    - ✓ If charges should have been made to tenants, were they?
  - Review inspection checklist and completed inspections
    - ✓ Verify inspections were done and results reported correctly
    - ✓ Talk to residents and go look at units to see if follow was performed as required
    - ✓ Assess whether there is adequate staff to perform all required maintenance and inspections

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### Maintenance and Inspection Monitoring

> Documentation for self monitoring will include – checklists, observation, interviews, areas for follow up, and any corrective actions required

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### Maintenance and Inspection Monitoring

#### Maintenance and Inspection Report Sample

The current Maintenance and Inspection Policies and Procedures of the Housing Authority were compared to the ONAP Maintenance and Inspection Compliance Monitoring Plan. As part of our review, we compared the required policies to the self monitoring checklists, interviewed staff on current practices, sampled work orders and inspections, as well as discussed the requirements with the Executive Director and the Board. The following exceptions are noted.

10 of 100 NAHASDA Homeownerships homes, 10 of 60 Mutual Help Homes, and 5 of 5 Rental homes were reviewed for compliance with move in, move out, and annual inspection requirements. 15 of 25 files selected had the required inspection reports. See Corrective Action Plan for additional information.

Maintenance and Inspection policy does not include all HUD requirements. See Corrective Action Plan for additional information

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### Procurement and Contract Administration Monitoring

Purpose – Determine that tribe/TDHE policies are in compliance with applicable regulations covering:

1. Procurement
2. Indian Preference in procurement
3. Conflict of Interest in Procurement
4. Compliance is determined by sampling procurement transactions covering all types of procurement including Micropurchases, Small Purchases, Sealed Bids, Competitive Proposals, and Sole Source/Noncompetitive Purchases

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### Procurement and Contract Administration Monitoring

Testing of transactions is done to determine that:

1. All procurement transactions were conducted in a manner to provide full and open competition
2. Transactions were completed in a manner that prohibits the use of statutorily or administratively imposed local geographic preferences
3. Awards were made to responsible and responsive bidders
4. Sufficient records are available to detail the history of the procurement
5. Preference was given to Indian organizations and Indian owned business

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### Procurement and Contract Administration Monitoring

\*\*\*In addition to the above requirements, The Tribe/TDHE must have a contract administration system to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts\*\*\*

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### Procurement and Contract Administration Monitoring

1. Statutory and Regulatory Requirements:
  - Section 7(b) of the Indian Self Determination and Education Assistance Act provides that any grant, contract, or subcontract shall, to the greatest extent feasible be awarded to Indian owned businesses
  - 2 CFR 200, Procurement Standards 200.317 through 200.326 provides a list of the requirements that apply to all procurement using grant funds

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### Procurement and Contract Administration Monitoring

General Procurement policy requirements:

- You are required to have a written procurement policy
- Must have written standards of conduct covering conflicts of interest for any employees, officers, and agents involved in the selection, award, and administration of contracts.
- Policy must have procedures to avoid the purchase of unnecessary or duplicative items
- Policy should encourage the use of state and local inter government agreements where appropriate for the procurement of common goods and services
- Policies should include methods to settle complaints and other issues that may arise from procurement

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### Procurement and Contract Administration Monitoring

General Procurement policy requirements:

- Must have records to support the significant history of the procurement
  - Reason for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract price
- Must award contracts only to responsive and responsible bidders
  - Consideration should be given to contractor integrity, compliance with public policy, record of past performance, and financial and technical resources
  - Must document that debarred list has been reviewed and contractor is NOT on the list
- Must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible

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### Procurement and Contract Administration Monitoring

2. Conflict of Interest in Procurement

- No employee, officer, or agent can participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest.
- Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated above, has a financial or other interest in or a tangible personal benefit from a firm considered for contract

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### Procurement and Contract Administration Monitoring

#### Conflict of Interest in Procurement

- The officers, employees, and agents of the Tribe/TDHE must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts
- Tribe/TDHE may set standards/limits on items that are either not substantial or the gift is an unsolicited item of nominal value
- Standards of conduct MUST provide for disciplinary actions for any violations of the above standards by any officers, employees or agents of the Tribe/TDHE

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### Procurement and Contract Administration Monitoring

#### Procurement Types and Compliance Requirements

1. Micro Purchase
  - Must have a policy stating the amount used (Up to \$10,000)
  - Must document selection of vendor and purchase order as required
2. Small Purchase
  - Applies to purchases up to \$250,000
  - Must receive adequate number of quotes and document the quotes
  - Must document selection of vendor and purchase order as required
  - Indian preference applies

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### Procurement and Contract Administration Monitoring

#### Procurement Types and Compliance Requirements

- Sealed Bids – usually construction
- Requirements:
  - ✓ Invitation for Bids (IFB) must be publicly advertised and solicited from an adequate number of known suppliers, providing them sufficient time prior to the date set for bid openings
  - ✓ IFB must include any specifications and pertinent attachments, and must clearly identify items and services for the bidder to respond
  - ✓ All bids must be publicly opened at the time and place stated in the IFB
  - ✓ All bids should be assessed against the same criteria

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### Procurement and Contract Administration Monitoring

- > Sealed Bid Requirements:
  - ✓ A firm fixed price contract must be made in writing to the lowest responsive and responsible bidder
  - ✓ Any and all bids may be rejected for sound, documented reason
  - ✓ Indian preference applies
  - ✓ Must have evidence that debarred list was checked
  - ✓ Must have a cost or price analysis

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### Procurement and Contract Administration Monitoring

- > Competitive Proposal – usually professional services
- > Requirements:
  - ✓ Price must be included in the evaluation criteria, but is not the only criteria.
  - ✓ Price is not required to be a criteria for A/E professional services
  - ✓ Any and all bids may be rejected for sound, documented reason
  - ✓ Indian preference applies
  - ✓ Must have evidence that debarred list was checked
  - ✓ Must have a price analysis

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### Procurement and Contract Administration Monitoring

- > Competitive Proposal – usually professional services
- > Requirements:
  - ✓ Statement of Work must be prepared describing the procurement needs
  - ✓ Request for Proposal (RFP) must be publicized and identify all evaluation factors and their relative importance
  - ✓ Proposals must be solicited from an adequate number of qualified sources
  - ✓ Recipient must have a method for conducting technical evaluations of the proposals received and documenting the selection of awardees.
  - ✓ Awards must be made to the responsible firm whose proposal is most advantageous to the program with price and other factors considered

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### Procurement and Contract Administration Monitoring

- Noncompetitive (Sole Source) Proposal
- May only be used IF award of contract is infeasible under small purchase, sealed bid or competitive proposal, AND
  - ✓ The item is available only from a single source; or
  - ✓ The emergency need will not permit a delay resulting from competitive solicitation; or
  - ✓ HUD authorizes the noncompetitive proposal; or
  - ✓ After solicitation from a number of sources competition is deemed inadequate
- ✓ **REASON FOR NONCOMPETITIVE PROPOSAL MUST BE DOCUMENTED**

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### Procurement and Contract Administration Monitoring

- Sole Source/Noncompetitive Requirements
  - ✓ Must have a cost/price analysis
  - ✓ Indian preference applies
  - ✓ Must have evidence that debarred list was checked

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### Procurement and Contract Administration Monitoring

- General Procurement Procedures
- Documentation in each procurement file for:
  - ✓ Selection of the procurement method
  - ✓ Selection of the contract type
  - ✓ Contractor selection or rejection
  - ✓ Basis for the cost or price of the contract
  - ✓ Purchase orders and contracts signed by authorized program official
  - ✓ Receiving report showing all items received per contract or purchase order
  - ✓ Vendors should be paid timely and proof documented in procurement file
  - ✓ Cost or price analysis should be performed for all procurement actions
  - ✓ Bonding requirements under 2 CFR 200.325 should be included in all sealed bids
  - ✓ Evidence of contract administration determining adequacy of contractor's performance

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### Procurement and Contract Administration Monitoring

#### Construction Contract Administration

- Procurement files should include:
  - ✓ Construction start dates
  - ✓ Contract award dates
  - ✓ Contract bid specifications and labor standards provisions
  - ✓ Pre construction conference minutes
  - ✓ Records pertaining to violations and wage restitution if applicable
  - ✓ Apprentice/trainee registration records
  - ✓ Record of employee interviews
  - ✓ Certified payroll records and review

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### Procurement and Contract Administration Monitoring

#### Construction Contract Administration

- Procurement files should include:
  - ✓ Proper wage decision in contract/specifications
  - ✓ Labor standards provisions in the contract/specifications
  - ✓ Evidence of contractor eligibility verification
  - ✓ Additional classification and wages rates as needed
  - ✓ The signed contract, including:

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### Procurement and Contract Administration Monitoring

- Procurement files should include:
  - ✓ The signed contract, including:
    - Project number
    - Name of contractor
    - Description of work
    - Bid opening date
    - Contract award date
    - Contract amount
    - Start of construction date
    - Contract completion
    - Inspection results
    - Payment information

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### Procurement and Contract Administration Monitoring

Documentation of self monitoring includes – Checklists, observations, file review results, interviews, areas for follow up, and any corrective actions required.

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### Procurement and Contract Administration Monitoring

**Procurement and Contract Administration Report Sample**

The current Procurement and Contract Administration Policies and Procedures of the Housing Authority were compared to the ONAP Procurement and Contract Administration Compliance Monitoring Plan. As part of our review, we compared the required policies to the self monitoring checklists, interviewed staff on current practices, sampled procurement files, as well as discussed the requirements with the Executive Director and the Board. The following exceptions are noted.

Procurement documentation is inconsistent. There is no way to tell if the Housing Authority used a small purchase or micro purchase, and bid documentation is inconsistent. See Corrective Action Plan for additional information.

No sealed bid procurement noted during the period.

Two noncompetitive procurements were noted. Documentation is not sufficient to determine whether this was appropriate. See Corrective Action Plan for additional information.

Indian Preference was not used as required for small and noncompetitive purchases. See Corrective Action Plan for additional information.

All financial preparation is currently outsourced to Fee Accountant. The financial information provided by Fee Accountant meets the requirements established by HUD. We did note instances where the information reported in the audit does not tie to the information in the current financials. See corrective action plan for additional information.

We do recommend updating the policy to clarify responsibilities and procedures for the staff and fee accountants.

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### Financial and Fiscal Management Monitoring

**Purpose** – Determine compliance with program financial and fiscal requirements by testing the financial management systems to ensure they meet the standards for financial reporting, accounting records, internal control, allowable costs, source documentation, cash management, record retention, and budget control.

- This section has additional appendices including finance system controls, cash management, indirect cost allocations, reserve balances, total development costs, program income, investments and insurance.
- The basic review will help you determine which appendices you need.

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### Financial and Fiscal Management Monitoring

❖ 2 CFR 200 Subpart D – Financial Management requirements (202.302)

The financial management system of each non-Federal entity must provide for the following (see also §§ 200.333 Retention requirements for records, 200.334 Requests for transfer of records, 200.335 Methods for collection, transmission and storage of information, 200.336 Access to records, and 200.337 Restrictions on public access to records):

(1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

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### Financial and Fiscal Management Monitoring

❖ 2 CFR 200 Subpart D – Financial Management requirements (202.302)

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328

Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand.

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### Financial and Fiscal Management Monitoring

❖ 2 CFR 200 Subpart D – Financial Management requirements (202.302)

(3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

(4) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See § 200.303 Internal controls.

(5) Comparison of expenditures with budget amounts for each Federal award.

(6) Written procedures to implement the requirements of § 200.305 Payment.

(7) Written procedures for determining the allowability of costs in accordance with Subpart E—Cost Principles of this Part and the terms and conditions of the Federal award

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### Financial and Fiscal Management Monitoring

❖ 2 CFR 200 Subpart D – Internal Control requirements (202.303)

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States and the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

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### Financial and Fiscal Management Monitoring

❖ 2 CFR 200 Subpart D – Internal Control requirements (202.303)

- (b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statute, regulations and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state and local laws regarding privacy and obligations of confidentiality.

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### Financial and Fiscal Management Monitoring

❖ 2 CFR 200 Subpart E - Cost Principles

- Listing of allowable costs and rules of application
- 2 CFR 200 Subpart F – Audit Requirements
  - If a recipient spends more than \$750,000 in Federal awards in a year, a single audit is required
- 24 CFR 1000 including Program income and investments

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### Financial and Fiscal Management Monitoring

NAHASDA Statute, including Sec.104 – Treatment of Program Income and Labor Standards

(a) PROGRAM INCOME-(1) AUTHORITY TO RETAIN- A recipient Notwithstanding any other provision of this Act, a recipient may retain any program income that is realized from any grant amounts under this Act if--(A) such income was realized after the initial disbursement of the grant amounts received by the recipient; and (B) the recipient has agreed that it will utilize such income for housing related activities in accordance with this Act.

(2) PROHIBITION OF RESTRICTED ACCESS OR REDUCTION OF GRANT- The Secretary may not restrict access to or reduce the grant amount for any Indian tribe based solely on--(A) whether the recipient for the tribe retains program income under paragraph (1);

(B) the amount of any such program income retained; or

(C) whether the recipient retains reserve amounts described in section 210, or

(D) whether the recipient has expended retained program income for housing-related activities.

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### Financial and Fiscal Management Monitoring

(3) EXCLUSION OF AMOUNTS- The Secretary may, by regulation, exclude from consideration as program income any amounts determined to be so small that compliance with the requirements of this subsection would create an unreasonable administrative burden on the recipient.

(4) EXCLUSION FROM PROGRAM INCOME OF REGULAR DEVELOPER'S FEES FOR LOW-INCOME HOUSING TAX CREDIT PROJECTS- Notwithstanding any other provision of this Act, any income derived from a regular and customary developer's fee for any project that receives a low-income housing tax credit under section 42 of the Internal Revenue Code of 1986, and that is initially funded using a grant provided under this Act, shall not be considered to be program income if the developer's fee is approved by the State housing credit agency

- Any other provisions in the grant award shall apply.
- Additional financial reports that are not required, but are encouraged include:
  - Current month and year to date vs budget
  - Variance reports
  - Progress made on closing monitoring and/or audit findings

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### Financial and Fiscal Management Monitoring

(3) EXCLUSION OF AMOUNTS- The Secretary may, by regulation, exclude from consideration as program income any amounts determined to be so small that compliance with the requirements of this subsection would create an unreasonable administrative burden on the recipient.

(4) EXCLUSION FROM PROGRAM INCOME OF REGULAR DEVELOPER'S FEES FOR LOW-INCOME HOUSING TAX CREDIT PROJECTS- Notwithstanding any other provision of this Act, any income derived from a regular and customary developer's fee for any project that receives a low-income housing tax credit under section 42 of the Internal Revenue Code of 1986, and that is initially funded using a grant provided under this Act, shall not be considered to be program income if the developer's fee is approved by the State housing credit agency

- Any other provisions in the grant award shall apply.
- Additional financial reports that are not required, but are encouraged include:
  - Current month and year to date vs budget
  - Variance reports
  - Progress made on closing monitoring and/or audit findings

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### Financial and Fiscal Management Monitoring

#### 2. Budgets

- A budget is a realistic estimate of operating revenue and expenditures expected to be incurred in connection with the operation of a project during the period.
- Each program should have its own budget
- IHP is the NAHASDA budget, with it's estimated revenues, expenditures, and goals for the period
- The budget is only as good as the information used to put it together. Budgets and IHP should be revised as appropriate during the period
- Budget to actual should be reviewed at least monthly to ensure progress towards goals

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### Financial and Fiscal Management Monitoring

#### 3. Drawdowns

- Appropriate control policies and procedures over drawdowns should include:
  - Funds are available to pay for expenses incurred
  - Payments are issued timely
  - Amounts requested are supported by receipts and other appropriate documentation
  - Drawdowns are approved before they are executed
  - Drawdowns are properly recorded in the general ledger

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### Financial and Fiscal Management Monitoring

#### 4. Accounting Records

- In addition to the requirements discussed in 2 CFR 200, accounting records should:
  - Be supported by source documentation such as cancelled checks, paid bills, payrolls, time and attendance records, contracts, and subgrant award documents

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### Financial and Fiscal Management Monitoring

#### 5. Internal Controls

- In addition to the internal control requirements discussed in 2 CFR 200, The following policies and procedures should be included:
  - Segregation of Duties - no single person should be given responsibility to handle a transaction from beginning to end. This is usually accomplished separating the responsibility for custody of assets, authorization of transactions, and recordkeeping of assets to ensure multiple people are involved in the process.
  - Segregation of Duties not only protects the organization, but also the employee.

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### Financial and Fiscal Management Monitoring

#### 6. Cash Management

- If the IHBG recipient receives funds in advance, the funds must be spent in a timely manner
- IHBG funds must be accounted for separately because they are restricted use funds only available for allowable costs under an approved IHP
- If funds are drawn for investment, the procedures for investing HUD funds apply
- The IHBG recipient and any subrecipients must have reasonable procedures in place to file accurate SF 425 reports to HUD

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### Financial and Fiscal Management Monitoring

#### 7. Investments

- IHBG funds may only be invested in:
  - Obligations of the United States, obligations issued by Federal government sponsored entities, securities that are guaranteed or insured by the United States, Mutual or other funds registered with the SEC and which only invest in obligations of the US or securities that are guaranteed or insured by the United States
  - Accounts that are insured by an agency or instrument of the United States, or fully collateralized to ensure protection of fund in the event of a bank failure
  - IHBG funds must be kept in one or more accounts separate from other funds to ensure the funds are fully protected.

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### Financial and Fiscal Management Monitoring

#### 8. Insurance

- NAHASDA requires all recipients to provide adequate insurance against loss from fire, weather, and liability claims for all housing units owned by the recipient.
- 2 CFR 200.310 also requires that at a minimum, equivalent insurance coverage be provided for real property and equipment acquired or improved with Federal funds as provided to property owned by the entity.

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### Financial and Fiscal Management Monitoring

- Areas to review under the Self Monitoring Assessment include:
  - ✓ Staff practices to policies and procedures
  - ✓ Reconciliation of the APR to the financial statements and the audit, if applicable
  - ✓ Verify that grant expenditures were allowable costs.
    - Review Chart of Accounts to determine where to focus your efforts.
    - Remember that you will test procurement separately, so focus your efforts on areas most likely to have issues, such as travel, meetings, misc
    - Review the detailed General Ledger to select transactions.
    - Focus on riskier transactions – high dollar, descriptions, things most likely to have errors
    - Review source documents to support the transaction – expense reports, invoices, receipts, Board approval, etc

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### Financial and Fiscal Management Monitoring

- ✓ Verify that grant expenditures were allowable costs.
  - Determine that the expenditure is allowable based on the requirements and that it has a direct contribution to providing safe and affordable housing to tribal members
- ✓ Review drawdowns for adequate supporting documentation such as:
  - Time between receipt and disbursement
  - Expenditures to support amounts drawn
  - Authorization
- ✓ Review activities to see which appendices apply
- Documentation includes – Checklists, observations, interviews, expenditure review results, areas for follow up, and any corrective actions required.

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### Financial and Fiscal Management Monitoring

#### Appendix 1 – Finance System Controls

- Purpose is to test that:
  - ✓ Adequate controls exist to ensure that information is processed accurately and completely
  - ✓ Physical controls exist to ensure security of assets, including segregation of duties
  - ✓ Information systems provide reliable data in a timely manner, identify valid transactions, and properly classify costs
- Review the audit, if applicable, and address any corrective action plans identified
- Document the system, including how transactions are initiated, documented, and authorized
- Verify that password controls actually exist

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### Financial and Fiscal Management Monitoring

#### 1. Appendix 1 – Finance System Controls

- ✓ Document who has control over assets including property and cash. Verify that the same person who has custody of the assets does not also do the recordkeeping for the assets.
- ✓ Verify that source documents such as inventory records, investment statements, and bank statements agree to the financial statements
- ✓ Review the trial balance and see if it does balance
- ✓ Review the trial balance and see if it ties to the financial statements
- ✓ Review any adjusting journal entries and get an explanation
- ✓ Summarize what you did and what you found

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### Financial and Fiscal Management Monitoring

#### 2. Appendix 2 – Cash Management

- Purpose is to ensure there are adequate internal controls over cash
- Review the audit if applicable, and address any corrective action plans required
- Review cash transactions to determine they are properly documented, recorded, and reconcile to the records by:
  - Reviewing procedures over cash receipts, disbursements, and reconciliations
  - Verify that the written procedures are the procedures actually being performed by interviewing staff and reviewing documentation that supports who did what
- Summarize what you did and what you found

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### Financial and Fiscal Management Monitoring

#### 3. Appendix 3 – Indirect Costs/Cost Allocation

- Purpose is to determine compliance with the approved indirect cost proposal and that indirect is allocated appropriately to HUD grants
- Only applies if you have an indirect cost plan in place
- If so, review the proposal for any terms and conditions applicable to HUD funds, including the administrative and planning cap for HUD
- Determine how costs are charged – space costs, salaries, blended methods
- Calculate the amount that should have been charged vs the amount that was charged
- Investigate any significant differences
- Verify that costs were consistent – either charged as indirect or direct

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### Financial and Fiscal Management Monitoring

#### 3. Appendix 3 – Indirect Costs/Cost Allocation

- Review the names of the accounts charged to indirect to verify that they were allowable under the approved Indirect Cost Proposal
- Review for Payment In Lieu Of Taxes agreements (PILOT)
- Verify the amounts charged as PILOT and trace to the agreements to ensure the amounts are consistent
- Summarize what you did and what you found

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### Financial and Fiscal Management Monitoring

#### 4. Appendix 4 – Reserve Balances

- Purpose is to determine the amount of reserves on hand under NAHASDA
- 24 CFR 1000.239 allows a recipient to establish and maintain a reserve account for administration and planning related to affordable housing activities
- The maximum amount of reserves a recipient may have available is calculated by:
  - Determining the 5 year average of administrative and planning amounts, not including reserves amounts expended in a program year AND
  - Establishing 25% of that amount as the total eligible reserve
- Operating reserves are allowed under 1937 Act Housing to offset any deficit between operating receipts and operating expenditures

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### Financial and Fiscal Management Monitoring

#### 4. Appendix 4 – Reserve Balances

- If self monitoring has been performed as required, the amounts available as operating reserves should already have been determined for 1937 Act Housing
- Maximum allowable was 50% of the estimated total routine expenditures for Low Rent, Mutual Help, and Turnkey III housing under the 1937 Act
- All reserves should be on the Statement of Net Assets as "Restricted" balances
- Compare any balances from the audit to the financial statements, and document any significant difference
- Summarize what you did and what you found

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### Financial and Fiscal Management Monitoring

#### 5. Appendix 5 – Total Development Costs

- The purpose is to ensure that costs expended on housing completed since the last review comply with the applicable Total Development Costs
- PIH 2015-09 has the most current limits
- 24 CFR 1000.156 through 1000.158 define the requirements for TDC, including the requirement that the TDC maximum cost may not exceed the maximum amount under PIH 2015-09 without HUD approval
- Assistance to a family for the purchase of housing is subject to TDC limits
- Test all housing developed, acquired, or assisted during the period under review and compare to the allowable TDC limits.
- Summarize what you did and what you found, including any corrective actions required

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### Financial and Fiscal Management Monitoring

#### 6. Appendix 6 – Program Income

- Purpose is to verify that program income is recorded and expended in compliance with NAHASDA requirements
- Program income is defined at 24 CFR 1000.62 as:
- Program income is defined as any income that is realized from the disbursement of grant amounts. Program income does not include any amounts generated from the operation of 1937 Act units unless the units are assisted with grant amounts and the income is attributable to such assistance. Program income includes income from fees for services performed from the use of real or rental of real or personal property acquired with grant funds, from the sale of commodities or items developed, acquired, etc. with grant funds, and from payments of principal and interest earned on grant funds prior to disbursement.

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### Financial and Fiscal Management Monitoring

- 6. Appendix 6 – Program Income 24 CFR 1000.60
  - If program income is realized from an eligible activity funded with both grant funds as well as other funds (i.e., funds that are not grant funds), then the amount of program income realized will be based on a percentage calculation that represents the proportional share of funds provided for the activity generating the program income.
  - Costs incident to the generation of program income shall be deducted from gross income to determine program income.
  - Uses of Program income per 24 CFR 1000.62:
    - Program income may be used for any housing or housing related activity and is not subject to other federal requirements.

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### Financial and Fiscal Management Monitoring

- 6. Appendix 6 – Program Income
  - Review sources of program income, including any calculations of non program income for sale and rental of 1937 Act Housing
  - Review system that tracks modernization and rehab expenditures for 1937 Act Housing
  - Verify that program income and proceeds of sale are used as required
  - Summarize what you did and what you found, including any corrective action required.

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### Financial and Fiscal Management Monitoring

- 7. Appendix 7 – Investments
  - Purpose is to verify compliance with all requirements for investing NAHASDA generated funds
  - Review investment policy to ensure that all investments are required to be maintained as required under NAHASDA and 24 CFR 1000.58
  - Review records for approval by HUD for investment of grant funds
  - Review records for compliance with policies
  - Summarize what you did and what you found, including any corrective action required

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### Financial and Fiscal Management Monitoring

#### 8. Appendix 8 – Insurance

- Purpose is to determine if there is adequate insurance to protect the Tribe/TDHE against loss from fire, weather, and liability claims for all housing units owned or operated by the Tribe/TDHE and will protect the financial stability of the IHBG program
- Purpose is also to verify that any insurance proceeds are used for eligible activities and appropriately reduce the grant expenditures for insurance proceeds
- 24 CFR 1000.38 allows for noncompetitive selection of insurance if:
- Insurance is adequate if it is a purchased insurance policy from an insurance provider or a plan of self-insurance in an amount that will protect the financial stability of the recipient's IHBG program. **Recipients may purchase the required insurance without regard to competitive selection procedures from nonprofit insurance entities which are owned and controlled by recipients and which have been approved by HUD**

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### Financial and Fiscal Management Monitoring

#### 8. Appendix 8 – Insurance

- Review current policy and proof of payment
- Verify that NAHASDA assisted housing is insured
- If rehab has been done for homes not owned by the Tribe/TDHE, verify that those homes have adequate insurance to protect the IHBG investment of funds
- Document what you did and what you found, including any corrective action required.

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### Financial and Fiscal Management Monitoring

#### Financial and Fiscal Management Report Sample

The current Financial and Fiscal Management Policies and Procedures of the Housing Authority were compared to the ONAP Financial and Fiscal Management Compliance Monitoring Plan As part of our review, we compared the required policies to the self monitoring checklists, interviewed staff on current practices, Reviewed audit and other financial reports for compliance, as well as discussed the requirements with the Executive Director and the Board. The following exceptions are noted.

All financial preparation is currently outsourced to HDS. The financial information provided by HDS meets the requirements established by HUD. We did note instances where the information reported in the audit does not tie to the information in the current financials. See corrective action plan for additional information.

We do recommend updating the policy to clarify responsibilities and procedures for the staff and fee accountants

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### Environmental Review Monitoring

- > Purpose – determine compliance with HUD's environmental review requirements outlined in 24 CFR part 50 and part 58. Funds cannot be committed or used to undertake a program or activity listed in 24 CFR 58.1 (b) if the activity or project would have an adverse environmental impact or limit the choice of reasonable alternatives.
- > Compliance is determined by reviewing documentation for all types of environmental reviews done by the Tribe/TDHE.

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### Environmental Review Monitoring

- > Types of reviews are:
  - Exempt Activities
  - Categorically excluded activities
  - Activities requiring an Environmental Assessment or Environmental Impact Statement
- > Summary of Levels of Environmental Review and Documentation Required in ERR is available at:  
[http://portal.hud.gov/hudportal/documents/huddoc%3Fid%3Dmod2\\_levels ofer.pdf](http://portal.hud.gov/hudportal/documents/huddoc%3Fid%3Dmod2_levels ofer.pdf)

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### Environmental Review Monitoring

- > Testing of activities is done to determine whether:
- > Environmental Review Records exist to determine:
  1. **Without Exception**, an action did or did not trigger the requirements of:
    - Flood Disaster Protection Act
    - Coastal Barriers Resources Act
    - Disclosure of properties located in airport runway clear zones

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### Environmental Review Monitoring

- Flood Insurance Requirements – Federal funds may not be used for acquisition, construction, and rehab even if the activity is exempt or categorically excluded, in an area identified by FEMA as having special flood hazards unless:
  - The community is participating in the National Flood Insurance Program
  - The Tribe purchases and maintains flood insurance under that program

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### Environmental Review Monitoring

- 2. Exempt Activities
  - ✓ Select a sample of activities and:
  - ✓ Verify that there is a determination of exemption documented for each exempt activity
  - ✓ If there is not, or it is incomplete, develop a corrective action plan and complete the Statutory Checklist for Projects that are Exempt as required
- 3. Categorical Exclusions Not Subject to 24 CFR 58.5
  - ✓ Select a sample of activities and:
  - ✓ Verify that there is a determination of exemption documented for each categorically excluded activity
  - ✓ If there is not, or it is incomplete, develop a corrective action plan and complete the Statutory Checklist for Projects that are Categorical Excluded not subject to 58.5 as required

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### Environmental Review Monitoring

- 4. Categorical Exclusions Subject to 24 CFR 58.5
  - ✓ Review each Environmental Review Record to determine that:
  - ✓ Verify that there is a completed statutory worksheet to document compliance with applicable laws and authorities
  - ✓ Verify that recognized authoritative sources were used to support the conclusions reached
  - ✓ If compliance was required with any applicable federal laws or authorities, were those action completed?
  - ✓ If there is not, or it is incomplete, develop a corrective action plan and complete the Statutory Checklist for Projects that are Categorical Excluded subject to 58.5 as required

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### Environmental Review Monitoring

Categorical Exclusions Subject to 24 CFR 58.5

- ✓ Subsequent to obtaining compliance, were the Request for Release of Funds requirements met and documented?
- ✓ Review Form HUD 7015.16 – Authority to Use Grant Funds submitted to Tribe/TDHE by HUD
- ✓ Compare the date on the RROF and Form 7015.16 to the date funds were obligated.
- ✓ Document any discrepancies

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### Environmental Review Monitoring

5. Environmental Assessments

- Must be completed for any activity not exempt or categorically excluded
- Review all environmental assessments to verify that:
  - ✓ Completed HUD recommended format for projects that require an environmental assessment or equivalent assessment format is included in the ERR
  - ✓ Review and document the project description for accurate description of project and activities
  - ✓ Determine the Tribe reviewed compliance with the applicable regulatory requirements

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### Environmental Review Monitoring

Environmental Assessments

- ✓ Does the ERR include a complete EA Format?
- ✓ Was a HUD recommended format used?
- ✓ Were recognized authoritative sources used to support to the conclusions reached?
- ✓ Did the assessment result in a Finding of No Significant Impact (FONSI)?
- ✓ Was there adequate public notice given for the FONSI – Notice of Intent to Request a Release of Funds?
- ✓ Was the RROF submitted to ONAP and Form HUD 7015.16 provided prior to obligation of funds?

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### Environmental Review Monitoring

- 6. Environmental Impact Statement (EIS)
  - ✓ Required by the [National Environmental Policy Act](#) (NEPA) for certain actions "significantly affecting the quality of the human environment".
  - ✓ If required, was a Notice of Intent to prepare the EIS published?
  - ✓ Was it sent to all interested parties as required?
  - ✓ Was a draft EIS prepared?
  - ✓ Did the draft EIS result in receipt of public comments?
  - ✓ Was a final EIS prepared?
  - ✓ Were at least 60 days allowed for comments after final EIS published and prior to a Record of Decision?

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### Environmental Review Monitoring

- > Documentation for self monitoring will include – checklists, observation, interviews, areas for follow up, and any corrective actions required
- > Corrective action plan is required for any noncompliance with Environmental standards

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### Environmental Review Monitoring

#### Environmental Review Report Sample

The current Environmental Review Policies and Procedures of the Housing Authority were compared to the ONAP Environmental Review Compliance Monitoring Plan. As part of our review, we compared the required policies to the self monitoring checklists, interviewed staff on current practices, sampled Procurement files, as well as discussed the requirements with the Executive Director and the Board. The following exceptions are noted.

Environmental Review Records did not include a determination that an action did or did not trigger the requirements of the Flood Disaster Protection Act, the Coastal Barriers Resources Act, and did not include a disclosure of properties located in airport runway clear zones. See Corrective Action Plan for additional information

Exempt Activities are not noted in all files as required. See Corrective Action Plan for additional information

Categorical Exclusions Not Subject to 24 CFR 58.5 are not noted in all files as required. See Corrective Action Plan for additional information.

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### IHP/APR Monitoring

Purpose:

1. Eligible activities carried out in a timely manner
2. Eligible activities and certifications done in accordance with the requirements of NAHASDA and other applicable laws and regulations
3. Recipient has the continuing capacity to carry out those activities in a timely manner
4. Is in compliance with the IHP
5. Accurate APRs submitted

\*\*\*HUD is required to verify the APR under NAHASDA Section 405(b) (1)(B)\*\*\*

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### IHP/APR Monitoring

- > Compliance for self monitoring will be determined by reviewing the information supporting the information in the APR
- > Many of the areas in the APR will be tested as a part of another area, such as Procurement, Maintenance and Inspection, Admissions and Occupancy, or Financial and Fiscal Management
- > Select a sample of files to review for:
  - ✓ Actual completion status
  - ✓ Actual accomplishment status
  - ✓ Actual expenditures for each performance goal
  - ✓ Units completed
  - ✓ Families assisted

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### IHP/APR Monitoring

- > Review the self monitoring information in the APR and verify with the self monitoring report performed by the grant recipient
- > Review documentation to support public notice and accountability reported in the APR
- > Review the Statement of Needs in the IHP and determine if it is still accurate
- > Review the Summary of Self Monitoring results for accuracy
- > Review the policy for Useful Life and Binding Commitments
  - ✓ Test a sample to determine that the information is properly included in projects using grant funds

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### IHP/APR Monitoring

- > Were any units demolished or disposed of during the period?
  - ✓ Verify that these units were properly included in the IHP
- > Were the Financial Resources expected in the IHP available during the year?
  - ✓ Explain any differences
- > Local Cooperative Agreements
  - ✓ Does the Tribe/TDHE have records to support any local cooperative agreements for any rental or lease purchase homeownership units as required
  - ✓ Does the agreement provide for payment in lieu of taxes or user fees in exchange for tax exemption of those units and compensation for the costs of providing governmental services to those units?

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### IHP/APR Monitoring

- > Does the Tribe/TDHE have any other activities coordinated with other government agencies or welfare agencies?
  - ✓ If so, review and verify compliance as required
- > Documentation for self monitoring will include – checklists, observation, interviews, areas for follow up, and any corrective actions required
  - ✓ Other completed self monitoring areas may be referenced as appropriate

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### IHP/APR Monitoring

#### IHP/APR Report Sample

The current IHP/APR of the Housing Authority was compared to the ONAP IHP/APR Compliance Monitoring Plan. As part of our review, we compared the required reports to the self monitoring checklists, interviewed staff on current practices, sampled files to document reported totals, compared the financials to the report, as well as discussed the requirements with the Executive Director and the Board. The following exceptions are noted.

APR amounts were compared to the completed 2018 audit report to verify that the numbers reported in the APR were materially the same as the amounts in the audit report. During the assessment, it was noted that the total federal funds reported expended in the audit are \$800,000 but the APR amount is \$900,000. See corrective action plan for additional information.

The Housing Authority does not have the useful life documentation for each individual property as required. See Corrective Action Plan for additional information.

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### Reporting on Self Monitoring

- > Report should summarize:
  - What areas were monitored
  - How the monitoring was performed
  - Any areas of concern
  - All corrective actions including who will follow up on the corrective action plan to verify compliance
- > There is no standard format. You can do whatever works best for you

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### Common Self Monitoring Findings

Most common self monitoring findings:

- ❖ No documentation for continued occupancy
- ❖ No method of applying Indian Preference or Tribal Preference
- ❖ Environmental review records not included for exempt and categorically excluded converting to exempt activities
- ❖ Records not maintained; no documentation
- ❖ Lack of cost/price analysis
- ❖ Small purchases not in accordance with regulations

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### Common Self Monitoring Findings

Most common self monitoring findings:

- ❖ Self monitoring not done in accordance with policy/no policy
- ❖ Conflict of Interest policy is inadequate or not followed
- ❖ Policies not updated to comply with 2 CFR 200
- ❖ Policies not updated to comply with NAHASDA
- ❖ Policies do not comply with actual procedures
- ❖ Admissions information documenting eligibility at time of admission is not included in the current file

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### Common Self Monitoring Findings

Most common self monitoring findings:

- ❖ Did not use fair and open competition in awarding professional service contracts
- ❖ Useful Life records not included for all required activities – Downpayment Assistance; Homeowner Rehab
- ❖ Financial Statements/APR/SF425/Audit do not tie
- ❖ Work orders not completed in the system
- ❖ No method to track maintenance charges
- ❖ Exceptions not documented

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### Reporting on Self Monitoring

➤ Sample Corrective Action Plan:

- Financial System Corrective Action Plan
- Issue identified – The financial and fiscal management policy does not meet the requirements of NAHASDA and 2 CFR 200
- Cause – Board has not adopted an updated policy and procedure manual
- Effect – There is no guidance for staff and management regarding appropriate policies and procedures for finance.
- Corrective Action Planned – Management and the Board will work to develop a comprehensive financial policy and procedure manual for Housing Authority by the end of December 2019.
- Responsibility for follow up is designated to both the Executive Director and the Board of Commissioners

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### Reporting on Self Monitoring

- ❖ Use the information summarized as you do the self monitoring to develop the report.
- ❖ Always give everyone a chance to respond before issuing the final report.
- ❖ You **MUST** include a summary of the corrective actions identified in the APR. Failure to do so will result in the rejection of your APR.

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### Reporting on Self Monitoring

Sample Summary report:

As required under Section 403(b) of NAHASDA and its implementing regulations at 24 CFR 1000.502(a), all recipients of IHBG funds must complete an annual self monitoring assessment to ensure that the Housing Authority is in compliance with IHBG and other applicable Federal requirements and the Housing Authority is demonstrating performance and progress in implementing the Indian Housing Plan approved by ONAP. The purpose of this report is to assist in compliance with the above requirements.

The Self Monitoring assessment was conducted by, an independent contractor who has been contracted to assist the Housing Authority in performing the required Self Monitoring Assessment. A variety of sources were used to conduct the assessment, including interviews with staff, review of files, records, and transactions, and the self monitoring questionnaires recommended for use by ONAP per Program Guidance 2012-03 issued January 19, 2012. The assessment was conducted at the Housing Authority's offices in Anywhere, America on October 30-November 1, 2018. While the self monitoring assessment is meant to be comprehensive in nature, this assessment is only one instrument the Housing Authority may use in carrying out its self monitoring responsibilities under NAHASDA.

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### Reporting on Self Monitoring

The following report provides detailed information by assessment area. This information is to be used solely by Housing Authority of My Tribe's senior staff and decision makers in evaluating performance and identifying potential areas of weakness. Findings and concerns related to compliance with the approved Policies & Procedures of the Housing Authority are noted. An exception is an area of non compliance with the approved policies and procedures or requirements of the Self Monitoring questionnaire, or an area of weakness or technical issue identified that may potentially result in a finding if not adequately addressed and corrected. Concerns may not represent noncompliance with NAHASDA requirements, but they could be detrimental to the overall performance of the grant requirements. Any exception considered significant is addressed in the Corrective Action Plan.

As a part of the assessment, the Housing Authority is required to develop a corrective action plan to address any significant exceptions. The Housing Authority is also responsible for follow up on all items addressed in the corrective action plan. The Housing Authority and the contractor have agreed that the review will cover the areas of: Admissions/Occupancy, APR/IHP, Financial Management, Environmental Monitoring, Maintenance & Inspection, Procurement, and Organization/Structure.

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Any Questions?

Thank you!

christinedennis427@gmail.com

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