



Issue Date: September 23, 2002
Audit Case Number: 2002-NY-1005

TO: Charles H. Williams, Director HUD's Office of Multifamily Housing Assistance
Restructuring, HY

Alexander C. Malloy

FROM: Alexander C. Malloy, Regional Inspector General for Audit, 2AGA

SUBJECT: The Legal Aid Society
Outreach and Technical Assistance Grants¹ and Public Entity Grant
New York, New York

INTRODUCTION

We completed an audit of The Legal Aid Society's (herein referred to as Grantee) Outreach and Technical Assistance Grants (OTAG) and Public Entity Grant (PEG). We performed the review at the direction of Congress². The primary objective of our review was to determine whether the Grantee expended grant funds for only eligible activities as identified in the OTAG/PEG agreements and in accordance with U.S. Department of Housing and Urban Development (HUD) and other Federal requirements to further the Mark-to-Market Program. Also, the review was conducted to determine whether the Grantee used grant funds to pay expenses associated with lobbying activities. Federal regulations specifically prohibit the use of grant funds for lobbying activities.

To accomplish our objectives, we interviewed members of the Grantee's staff who are responsible for the OTAG/PEG funded activities. Also, we reviewed the Grantee's accounting records, and other documents that support the expenditures of the OTAG and PEG funds. This included reviewing the Grantee's monthly board minutes, telephone records, and employee timesheets for events that would indicate lobbying activities. Additionally, we reviewed the requirements in the Multifamily Assisted Housing Reform and Affordability Act of 1997 (MAHRA), the Notice of Fund Availability, the

¹ OTAG Nos. FFOT98021NY and FFOT00029NY

² The 2002 Defense Appropriation Act (Public Law 107-17) Section 1303 requires the U.S. Department of Housing and Urban Development, Office of Inspector General to audit all activities funded by Section 514 of the Multifamily Assisted Housing Reform and Affordability Act of 1997 (MAHRA).

OTAG/PEG agreements, and the Office of Management and Budget's (OMB) guidance on allowable cost for nonprofit grantees. We tested \$58,783 or 34 percent of the Grantee's total OTAG expenditures of \$172,384.15 that were incurred during the period we reviewed. Regarding the PEG, we reviewed 71 percent or \$12,772.13 of the \$17,976.14 in PEG expenditures incurred during the period reviewed.

The audit covered the period between January 1, 1998, and May 31, 2002. Where necessary, we extended the audit period to meet our objectives. The audit fieldwork was performed during the months of June 2002, and July 2002. We conducted the audit in accordance with Generally Accepted Government Auditing Standards.

In accordance with HUD Handbook 2000.06 REV-3, within 60 days please provide us, for each recommendation without management decisions, a status report on: (1) the corrective action taken; (2) the proposed corrective action and the date to be completed; or (3) why action is considered unnecessary. Additional status reports are required at 90 days and 120 days after report issuance for any recommendation without a management decision. Also, please furnish us copies of any correspondence or directives issued because of the audit.

We appreciate the courtesies and assistance extended by the personnel of the Legal Aid Society during our review. Should you or your staff have any questions, please contact Edgar Moore, Assistant Regional Inspector General for Audit or me at (212) 264-8000, extension 3976.

SUMMARY

Our review disclosed that the Grantee charged ineligible and unsupported costs to its OTAGs. More specifically, the Grantee: a) charged excessive salaries, fringe benefits and administrative costs totaling \$12,060.45 to OTAG II; and b) failed to provide us with documentation to support costs of \$7,822, which were charged to its Other Than Personal Service (OTPS) account under OTAG I. In this regard, the Grantee did not comply with the provisions of OMB Circular A-122, which require costs to be reasonable and adequately documented. This occurred because the Grantee erroneously charged expenses related to several employees to the grant even though they did not work on grant activities; and because the Grantee failed to retrieve supporting documentation from a storage facility for costs charged to OTAG I. Thus, we recommend that the Grantee be instructed to reimburse HUD for the amount of the ineligible costs, and to retrieve and submit supporting documentation for the unsupported OTPS costs to HUD, so that HUD can make an eligibility determination on these costs (see Appendix A for total questioned cost).

Regarding lobbying activities, the review did not disclose any instances where the Grantee expended grant funds on such activities.

On August 26, 2002, Grantee officials provided us with a written response to the finding, which we included in its entirety as Appendix B of this report. We also provided a summary and an evaluation of the Grantee's responses at the end of the finding. On September 18, 2002, we held an exit conference with officials of the Grantee to formally discuss the results of our draft finding and recommendations.

BACKGROUND

The 2002 Defense Appropriation Act (Public Law 107-17) Section 1303 requires the U.S. Department of Housing and Urban Development, Office of Inspector General to audit all activities funded by Section 514 of the Multifamily Assisted Housing Reform and Affordability Act of 1997. The directive includes the Outreach and Technical Assistance Grants (OTAG) and Intermediary Technical Assistance Grants (ITAG) administered by the Office of Multifamily Housing Assistance Restructuring.

The Multifamily Assisted Housing Reform and Affordability Act of 1997 (MAHRA) established the Office of Multifamily Housing Assistance Restructuring (OMHAR) within HUD. Utilizing the authority and guidelines under the MAHRA, OMHAR's responsibility includes the administration of the Mark-to-Market Program, which includes the awarding and oversight of the Section 514 Outreach and Technical Assistance and Intermediary Technical Assistance Grants. The objective of the Mark-to-Market Program is to reduce rents to market levels and restructure existing debt to levels supportable by the reduced rents for thousands of privately owned multifamily properties with federally insured mortgages and rent subsidies. Congress recognized, in Section 514 of the MAHRA, that the Mark-to-Market Program would affect tenants of the project, residents of the neighborhood, the local government, and other parties; accordingly, Section 514 of the MAHRA authorized the Secretary to provide up to \$10 million annually (\$40 million total) for resident participation, for the period 1998 through 2001.

HUD issued NOFAs in Fiscal Years 1998 and 2000, to provide opportunities for nonprofit organizations to participate in the Section 514 programs. Through NOFAs, HUD provided two types of grants, the Intermediary Technical Assistance Grant (ITAG) and the Outreach and Technical Assistance Grants (OTAG). The ITAG program provides technical assistance grants through intermediaries to sub-recipients to include tenant affiliated community-based nonprofit organizations in properties that are eligible under the Mark-to-Market Program to help tenants participate meaningfully in the Mark-to-Market process. These ITAG grantees use Section 514 funds to provide Public Entity Grants (PEG) to sub-recipients, including OTAG grantees, and other public entities. The OTAG program provides technical assistance to tenants of eligible Mark-to-Market properties so that the tenants can participate meaningfully in the Mark-to-Market Program, and affect decisions about the future of their housing.

The Legal Aid Society

The Legal Aid Society (Grantee) was incorporated in 1876 to provide legal assistance to persons who are in need and who cannot afford an attorney. The Society consists of six operating units: (1) Criminal Defense Division, (2) Juvenile Rights Division, (3) Criminal Appeals Bureau, (4) Federal Defenders Division, (5) Civil Division, and (6) Volunteer Division. Particularly, The Legal Aid Society's Civil Division handles the administration of OTAG and PEG funds. In addition, the Civil Division provides comprehensive client services for senior citizens, survivors of domestic violence, disabled and chronically ill children and adults, immigrants seeking refuge from oppression, unemployed New Yorkers, persons living with HIV/AIDS, and the homeless.

The Grantee received two OTAGs, as shown below:

<u>Fiscal Year</u>	<u>Grant Number</u>	<u>Amount</u>	<u>Authorized</u>
1998	FFOT98021NY	\$250,000	\$100,000
2000	FFOT00029NY	\$230,000	\$119,333

The Grantee refers to its Fiscal Year 1998 grant as OTAG I, and its Fiscal Year 2000 grant as OTAG II. During our audit period, HUD disbursed a total of \$172,384.15 in OTAG funds: \$82,724.73 of Fiscal Year 1998 OTAG I funds, and \$89,659.42 of Fiscal Year 2000 OTAG II funds.

In addition to the OTAG funds, the Grantee received one Public Entity Grant (PEG) for \$20,000 from the Intermediary and Technical Assistant Grantee (ITAG) "Georgetown University Law Center" doing business as the "National Center for Tenant Ownership." As of June 2001, the grantee had expended \$17,976.14 of its \$20,000 PEG funds. These funds were used to pay the cost of tenants to attend two National Alliance of HUD Tenants (NAHT) conferences that were held in June 2000 and June 2001. The funds were also used to provide training and leadership development to tenants.

For the period reviewed, we noted that an Independent Public Accountant (IPA) audited the Grantee in accordance with OMB Circular A-133. The IPA's audit report does not contain any findings. We also noted that the Grantee did not receive any on-site monitoring from HUD's Office of Multifamily Housing Assistance Restructuring. Nevertheless, the Grantee used OTAG funds to provide assistance to 83 eligible Mark-to-Market projects located in the Bronx and Brooklyn, New York. The Grantee provided services such as: assisting tenants in forming tenants associations, organizing tenants so that they can effectively participate in the decisions related to the expiration of project-based assistance, distributing flyers on the project-based expiration process, distributing forms for tenants to identify physical building problems, developing tenant education materials related to the project-based assistance expiration, and providing legal representation on a variety of civil legal issues.

The Grantee does not bill HUD dollar-for-dollar for OTAG/PEG expenses; therefore contributions by private and public foundations absorb the unbilled OTAG costs. The

Grantee's funding from non-Federal sources amounted to approximately \$114 million during calendar year 2001.

Due to the September 11, 2001 disaster at the World Trade Center in New York City, the Grantee was forced to abandon its 90 Church Street office and relocate to 48 Wall Street. In addition, the Grantee moved its OTAG documents that were generated before July 2000 into a storage facility. During our review the Grantee did not have access to the warehoused records due to a labor strike at the storage facility; however, the strike ended in mid-July 2002.

FINDING

The Grantee Charged Ineligible And Unsupported Costs To The OTAGs

Our review disclosed that the Grantee charged ineligible and unsupported costs to its OTAGs. More specifically, the Grantee: a) charged excessive salaries, fringe benefits and administrative costs totaling \$12,060.45 to OTAG II; and b) failed to provide us with documentation to support costs of \$7,822, which were charged to its Other Than Personal Service (OTPS) account under OTAG I. In this regard, the Grantee did not comply with the provisions of OMB Circular A-122, which require costs to be reasonable and adequately documented. This occurred because the Grantee erroneously charged expenses related to several employees to the grant even though they did not work on grant activities; and because the Grantee failed to retrieve supporting documentation from a storage facility for costs charged to OTAG I. Thus, we recommend that the Grantee be instructed to reimburse HUD for the amount of the ineligible costs, and to retrieve and submit supporting documentation for the unsupported OTPS costs to HUD, so that HUD can make an eligibility determination on these costs.

OMB Circular A-122, Attachment A, paragraph (3), entitled "Reasonable costs" states that "A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs...in determining the reasonableness of a given cost, consideration shall be given to a) whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the award".

In addition, OMB Circular A-122, Attachment A, Paragraph (2)(g) provides that to be allowable under an award, costs must be adequately documented.

A. Excessive salaries, fringe benefits, and administrative fees were charged to the grant

Our review disclosed that the Grantee charged excessive salaries, fringe benefits and administrative costs to its OTAG II. The excessive costs resulted from an internal

miscommunication between the Grantee's accounting department and the Program Manager; thereby causing salary and related expenses to be charged to the OTAG II for staff members who did not perform OTAG II related activities. The Grantee charged the salaries of these staff members to the grant during the period between January 2001 and April 2001. As a result, the grant was over charged for four months of salaries amounting to \$9,098.43. Accordingly, since fringe benefits are calculated based on a percentage of salary cost, we determined that the fringe benefits were overstated by \$2,286.87 ($\$9,098.43 \times 25.1\%$ fringe rate). Furthermore, since administrative costs are determined based on a percentage of total costs, administrative expenses were overstated by \$675.15 ($\$9,098.43 + \$2,286.87 \times 5.93\%$). Consequently, OTAG II was charged ineligible cost of \$12,060.45, which represent cost that does not meet the reasonableness criteria in OMB Circular A-122, Attachment A, Paragraph 3. Regarding the ineligible cost, Grantee officials stated that they plan to make adjustments to their Fiscal Year 2002 general ledger that will be reflected in the next OTAG II voucher submission to HUD.

B. Unsupported costs paid with grant funds

The Grantee did not provide us with requested documentation to support \$7,822 of costs charged to OTAG I. Those costs were incurred during the period between December 1, 1998 and March 2000, and were Other Than Personal Service (OTPS) expenditures, such as telephone, rent, maintenance supplies, and facility maintenance expenses.

Regarding the location of the documentation, we learned that as a result of the World Trade Center disaster, the Grantee's office was relocated and all documents generated before July 2000 had been moved into a storage facility. Initially, the Grantee did not have access to the warehoused records due to a labor strike at the storage facility; however, we noted that when the strike ended in mid-July 2002, the Grantee still did not obtain and provide us with supporting documentation for costs charged to the OTPS. In this regard, the Grantee is not in compliance with OMB Circular A-122, Attachment A, Paragraph (2)(g), which requires costs incurred with grant funds to be adequately documented. Therefore, we consider the \$7,822 of OTPS costs, for which the Grantee did not provide supporting documentation, as being unsupported.

Grantee officials stated that the supporting documentation for \$7,822 will be provided at a later date. Accordingly, we recommend that the Grantee be instructed to obtain the documents from its storage facility and submit them to HUD so that HUD can determine the eligibility of the unsupported costs.

AUDITEE COMMENTS

Regarding the excessive salaries, fringe benefits and administrative fees charged to the OTAG, the Grantee stated that on October 29, 2001, HUD-OMHAR requested Grantees to voucher for all activities completed at September 30, 2001, by October 31, 2001. However, due to the September 11, 2001, terrorist attacks on the World Trade Center, the Grantee's records, including the computerized accounting system were inaccessible and

nonfunctioning. Accordingly, the Grantee, based on the information available at the time, made an estimate of the payroll amount chargeable to the OTAG. Subsequently, the Grantee discovered that salaries of certain employees should not have been charged to the OTAG, hence, an over billing of \$12,060.45 had occurred. Grantee officials state that this over billed amount was deducted from their next OTAG billing for the period January 1, 2002 through March 31, 2002, which was submitted to HUD on August 12, 2002.

Regarding the unsupported costs paid with OTAG funds, the Grantee stated that the September 11, 2001 terrorist attack had closed their building and rendered them with a lack of adequate storage space; therefore, the Grantee's records had to be moved to a storage facility in New Jersey. In addition, at the time of our audit, the Grantee's staff was unable to retrieve the documentation due to a labor strike at the storage facility. However, the Grantee expects to retrieve the supporting documentation before the exit conference.

In addition, to the above the Grantee disagrees with our contention that because of the above issues, management control weaknesses exist in the Grantees accounting system. The grantee believes that it has maintained effective management controls as evidenced by an independent auditor, in compliance with OMB Circular A-133, which contain no findings, questioned costs, or material weaknesses in internal controls.

OIG EVALUATION OF AUDITEE COMMENTS

We agree and understand that the September 11, 2001 attack on the World Trade Center caused undue hardships to normal business practices, and may have led to the over billing to HUD. Nevertheless, since the Grantee's adjusted OTAG voucher was not submitted to HUD until August 12, 2002, which was after the completion of our audit field work, we did not verify that the amount of the ineligible cost was deducted from the Grantee's subsequent billing to HUD and that HUD accepted the reduction as a repayment. Therefore, appropriate HUD officials should ensure that the Grantee reimburses the amount of the ineligible cost to HUD.

Regarding the unsupported OTAG cost of \$7,822, we believe that when the labor strike ended the Grantee had sufficient time to obtain the documentation that supports the cost for our review. Nevertheless, the Grantee failed to obtain the requested supporting documentation. Accordingly, OIG still believes that the Grantee needs to obtain and submit the supporting documentation for these costs to HUD OMHAR for an eligibility determination. Furthermore, our assessment still stands that management control weaknesses exist in controls over cash disbursements, payroll and related costs, as evidenced by this finding.

RECOMMENDATIONS

We recommend that the HUD Director of OMHAR:

- 1A. Instruct the Grantee to reimburse the \$12,060,45 in ineligible salaries, fringe benefits, and administrative costs to HUD from non-Federal funds.
- 1B. Instruct the Grantee to obtain and submit to HUD the supporting documentation for the \$7,822 of Other Than Personal Services costs charged to the OTAG I between December 1998 and March 2000, so that HUD can determine the eligibility of these costs. If HUD deems any amount ineligible, the Grantee should be instructed to immediately reimburse the ineligible amount to HUD, from non-Federal funds.

MANAGEMENT CONTROLS

In planning and performing our audit, we considered the management controls relevant to the Grantee's Section 514 programs to determine our audit procedures, not to provide assurance on the controls. Management controls include the plan of organization, methods, and procedures adopted by management to ensure that its goals are met. Management controls include the processes for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

We determined that the following management controls were relevant to our audit objectives:

- Controls over Allocating Costs and Reporting Activities
- Controls over Cash Receipts and Cash Disbursements
- Controls over Payroll

It is a significant weakness if management controls do not comply with applicable law and regulation and provide reasonable assurance that the process for planning, organizing, directing, and controlling program operations will meet an organization's objectives.

Based on the results of our review, we determined that management control weaknesses exist in the following areas:

Controls Over Cash Disbursements

The Grantee did not provide supporting documentation for Other Than Personal Service costs charged to its OTAG I (see finding part B).

Controls Over Payroll and Related Costs

The Grantee charged excessive salaries, fringe benefits, and administrative costs to its OTAG II (see finding part A).

FOLLOW-UP ON PRIOR AUDITS

This is the initial HUD-OIG audit performed on The Legal Aid Society.

SCHEDULE OF QUESTIONED COSTS

Finding	Type of Questioned Costs	
	Ineligible 1/	Unsupported 2/
1	\$12,060.45	\$7,822

- 1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law, contract or Federal, State or local policies or regulations.
- 2/ Unsupported costs are costs charged to a HUD-financed or HUD-insured program or activity and eligibility cannot be determined at the time of audit. The costs are not supported by adequate documentation or there is a need for a legal or administrative determination on the eligibility of the costs. Unsupported costs require a future decision by HUD program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of Departmental policies and procedures.

AUDITEE COMMENTS



48 WALL STREET, NEW YORK, N.Y. 10005 www.legal-aid.org

August 26, 2002

Mr. Alexander C. Malloy
Regional Inspector General for Audit
U. S. Department of Housing and Urban Development
Office of Inspector General
26 Federal Plaza, Room 3430
New York, N.Y. 10278

Daniel L. Greenberg
*President and
Attorney-in-Chief*

Theresa de Leon
Chief Operating Officer

Dear Mr. Malloy:

In accordance with your letter dated August 16, 2002 covering the draft audit memorandum report, we are enclosing comments to be included in your final audit report.

A. Excessive salaries, fringe benefits, administrative fees were charged to the grant

On October 29, 2001, the Society's accounting department received by fax from the Society's Civil Division a copy of a letter (see attached copy of letter dated October 22, 2001) from Mr. Dennis Manning of HUD asking grantees to voucher all activities to September 30, 2001 by October 31, 2001. The Society's staff responded to this request.

The events of the time are significant to the processing of the Society's response to HUD. As a result of the September 11, 2001 terrorist attack on the World Trade Center, which was located directly across the street from the administrative staff of the Society, including the Accounting and Payroll Departments within the Fiscal staff, the building at 90 Church Street was closed by the civil authorities. In fact, at the time, the building was being used as a morgue. The 90 Church Street space occupied by the Society was actually damaged by the debris from the World Trade Center disaster and continues to be a hazardous site. At the time of the billing to HUD, the Accounting Department had no access to the underlying records at 90 Church Street and the computerized accounting system, also located at 90 Church Street, was not operational. Despite these circumstances, the Accounting Department ascertained from available data the payroll of program staff and from the Civil Division the starting dates of staff and their percentage on the program.

Because of the extraordinary circumstances surrounding the timing of the requested billing and the Society's desire to comply with HUD's request, the Accounting Department made a determination of the amount chargeable to the program based on the best information available at the time.

Subsequently, the Accounting Department discovered that certain employees did not join the program as originally intended and as a result the program was over billed by \$12,060.45. At this point, the accounting staff of the Society notified the HUD auditors of this matter. This amount was deducted from the next program billing for the period January 1, 2002 - March 31, 2002 which was sent to HUD on August 12, 2002.

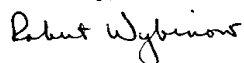
B. Unsupported Costs Paid With Grant Funds

As a result of the September 11, 2001 terrorist attack on the World Trade Center and the closing of the building at 90 Church Street, the building could only be entered by personnel who were approved to enter by authorities and were wearing Hazmat suits and respirators. The Society arranged to have its files, records and documents environmentally cleaned and, when cleaned, stored at a storage facility in New Jersey. The temporary space leased by the Society after September 11th at 48 Wall Street for use by the Fiscal Department could not accommodate the huge amount of files contained at 90 Church Street. The staff was unable to retrieve the documents in question during the audit primarily due to a labor strike at the facility. We expect to have the supporting documentation retrieved from the facility before the exit conference on September 18, 2002 for your review.

Management Controls

Because of the impact of the extraordinary events that occurred on September 11th and the impact on the Society in this matter, we dispute the control weaknesses that are described in the draft audit memorandum report with respect to the existing controls over cash disbursements and payroll and allocating costs. The Society has maintained effective management controls as evidenced by our independent auditors OMB Circular A-133 audit reports which contain no findings or questioned costs or material weaknesses in internal control.

Sincerely,



Robert Wybinow
Controller

cc: Theresa de León
Helaine Barnett
Susan Lindenauer



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, D.C. 20410-8000

OFFICE OF MULTIFAMILY HOUSING ASSISTANCE AND RESTRUCTURING

10/22/2001

OTAG Director
Legal Aid Society
90 Church Street, 15th Floor
New York, NY 10007

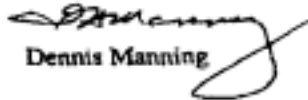
Dear ITAG/OTAG Grantee:

As most of you already know, OMHAR is awaiting the reauthorization of MAHRA, which contains an extension of the Section 514 authority under which the ITAG and OTAG grants have been funded. HUD is currently operating under a Continuing Resolution. Under the terms of the grant agreements all ITAG and OTAG grants expired on September 30, 2001 with the MAHRA statute. Reauthorization language currently being considered may allow the extension of the grants retroactive to October 1, 2001. However, in the absence of this authorizing legislation OTAG grantees should be aware that activities performed after September 30, 2001 are not reimbursable. ITAG grantees should discontinue all program activities until further notice.

In order to facilitate end of the year accounting, please submit by October 31, 2001 a complete voucher for all activities completed under the terms of the grant agreement prior to October 1, 2001 for which reimbursement has not yet been requested. The LOCCS payment system has been deactivated until the year-end accounting review has been completed. Please submit the invoice **even if** you are unable to obtain LOCCS numbers for your invoice. You will be contacted at a later date with details on entering the vouchers into LOCCS for actual payment. Invoices should be submitted to Sande Tyler at OMHAR.

If you have questions about this letter or any other grant-related matter, please call me or Victor Lambert at (202) 708-0001.

Sincerely,


Dennis Manning

Distribution

OUTSIDE OF HUD

President, Legal Aid Society

The Honorable Joseph Lieberman
Chairman, Committee on Governmental Affairs

The Honorable Fred Thompson
Ranking Member, Committee on Governmental Affairs

Sharon Pinkerton, Senior Advisor, Subcommittee on Criminal Justice,
Drug Policy & Human Resources

Andy Cochran
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Clinton C. Jones, Senior Counsel
Committee on Financial Services, U.S. House of Representatives

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Stanley Czerwinski, Director
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The Honorable Dan Burton
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The Honorable Henry A. Waxman
Ranking Member, Committee on Governmental Reform, U.S. House of Representatives

The Honorable Barbara A. Mikulski
Chairperson, Subcommittee on Veterans, Housing and Urban Development and
Independent Agencies