

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Date: 5/18/23 initial response PHA	Date: 7/24/2023 (QAD 1 st comments) Date: 8/8/23 (PHA 2nd resp.)
Response to QAD Review Reported Date:	April 10, 2023, and 6/2/2023 (FSS)
Responsible PHA Staff:	Mr. Willie Hines, Executive Director
Responsible FO Staff:	Shirley Wong, Director, PIH Milwaukee
FMR Report No.	QAD-FMR-MOR-2023-WI002

RESPONSE REQUIREMENT

The HACM must submit a Corrective Action Plan in MS Word format to LeVon Lamy at Levon.L.Lamy@hud.gov, with a copy to Shirley Wong at Shirley.Wong@hud.gov, within 30 days of the date of this report. If the HACM agrees with our Findings and Concerns, the CAP must include the dates by which corrective actions shall be taken. However, if the HACM opposes the Findings and Concerns, the CAP must contain sufficient documentation to support any disagreement. The completed CAP must be received within 30 days of the issuance of this report.

General Instruction for Competing the CAP

- **PHA Strategies:** PHA must provide, in writing, the strategy to address the Corrective Action. When required, the PHA must provide supporting documentation with the CAP response. Additional CAP responses will be required if the PHA's initial CAP and required supporting documentation are insufficient to close all the Report's Corrective Actions. Non-responses to this CAP or repeated CAP submissions without sufficient Corrective Actions or supporting documentation will result in further enforcement actions.
- **Goal Date:** PHA must provide a date it plans on completing the Corrective Action.
- **Completed Date:** The actual date the PHA completed the Corrective Action. If an on-going Corrective Action, a completed date does not need to be provided. Must be discussed with QAD.

FINDINGS

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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Finding 2023-1	The HACM HCV financial records and book of accounts continue to be non-compliant with regulatory requirement(s) and require significant improvement.	
Corrective Action 2023-1a:	The HACM must engage a financial management consultant to assist with the correction of any mis-recording and mis-reporting the HACM’s financial position. The consultant should also be engaged to ensure that Yardi input is accurate and ensure corrections are made where warranted, along with a reconciliation of the financial data between Yardi and the Multi-view system. Any variances must be researched, reconciled, corrected and prior period adjustments prepared for correction of the UNP and/or RNP balances.	
PHA Strategies:	First CAP response:	HACM will engage a financial consultant/independent contractor before end of June 2023 to perform these activities and to determine the correct financial position. A copy of the engagement contract will be provided to HUD once finalized.
	Second CAP response:	<p>Below is a summary of the steps taken to date regarding the procurement of a financial consultant/contractor to perform financial management review procedures as required by QAD in their FMR monitoring report:</p> <p>5/18/23 to 5/26/23: Draft a Request for Proposal for independent financial consultant/contractor</p> <p>6/2/23 to 6/23/23: Period for solicitation of proposals for independent financial consultant/contractor</p> <p>6/24/23 to 7/25/23: Scoring and evaluation of the two proposals received</p> <p>9/13/23: Submission of recommendation of consultant proposal to the HACM Board of Commissioners for approval (Note—this was to be done at the HACM Board meeting on 8/9/23. However, due to the death today of HACM’s Board Chair, the August Board meeting has been cancelled. The item will be rescheduled to the Sept. Board meeting.</p> <p>9/14/23 to 9/30/23 : Meet with selected consultant to agree upon an engagement start date and workplan, including any milestones and deliverables. Draft and execute an engagement contract/purchase order.</p> <p>We have included a copy of the following items in the QAD ShareDrive folder: (1) the Request for Proposal for Accounting Services (Notice #58111), which includes a description of the scope of work/requested services; (2) the copy of the recommended proposal from CLA that will go to the Board of Commissioners for approval to proceed.</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		Once there is an executed contract or purchase order in place, and/or any workplan, deliverables, etc , we will also provide a copy of that to QAD via SharePoint.
Goal Date:	9/30/2023	Completed Date: Click or tap to enter a date.
QAD Comment:	First CAP response:	<p>The response received from HACM to Corrective Action 2023-1a is insufficient to close this finding.</p> <p>The HACM must provide:</p> <ul style="list-style-type: none"> • Sufficient documentation to allow for the confirmation by the QAD that the solicitation process is compliant with any/all statutory, regulatory and/or HUD Policy requirements. • A copy of the statement of work and/or requested services from the outside consultant. • A copy of the selected respondent(s) proposal and contract. <p>No later than August 8, 2023, the HACM must also provide a detailed timeline outlining the steps that were taken, or will be taken, for publication of the solicitation up to, and including, the anticipated start date for the consultant. Additionally, once the HACM has secured the consultant a detailed timeline, with milestones and deliverables must be provided.</p>
	Second CAP response:	The HACM response is tentatively sufficient to close Corrective Action 2023-1a. Upon receipt of the executed contract or purchase order, workplan and deliverables there will be sufficient information to close this item. However, the HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed: Click or tap to enter a date.

Finding FMR - 2023-1	The HACM HCV financial records and book of accounts continue to be non-compliant with regulatory requirement(s) and require significant improvement.
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

<p>Corrective Action FMR 2023-1b</p>	<p>A reconciliation of the financial data between Yardi® and the Multi-view system is required. Any variances must be researched, reconciled, corrected and prior period adjustments prepared for correction of the UNP and/or RNP balances previously incorrectly reported to HUD (<i>see also MOR Findings and Corrective Action(s) for MOR-2023-1 through 8 below. The MOR corrective actions may need to take place prior to being able to accurately correct financials.</i>)</p>		
<p>PHA Strategies:</p>	<p>First CAP response:</p>	<p>HACM will engage a financial consultant/independent contractor to perform these activities as part of the scope of work. We recognize that the final rollover balance of UNP and/or RNP will be determined once findings and any adjustments related to MOR Corrective Actions 1-8 are completed.</p>	
	<p>Second CAP response:</p>	<p>A summary of the steps and timeline to engage a financial consultant is included in our 2nd CAP response to FMR 2023-1a. Included in the scope of work for the financial consultant is a reconciliation of the HCV financial data between the MultiView accounting software and the VisualHomes and YARDI housing software systems for 2017 to 2022. It also requests that the consultant provide workpapers that document and adequately support the recalculation/correction of RNP and UNP balances for those years.</p> <p>Based on preliminary discussions with recommended vendor, consultant will start with calendar 2017 to get a better understanding of HACM's processes, procedures, and documentation and test out their financial review procedures. This will give them a better idea of # of work hours required for the review of the remaining years, 2018 to 2022.</p> <p>The final corrections will not be able to be accomplished until the MOR Corrective Actions are fully completed by the contractor who is completing the 100% participant file review (see Corrective Action MOR 2023-1).</p>	
<p>Goal Date:</p>	<p>12/31/2024 (estimated)</p>		<p>Completed Date:</p>
<p>QAD Comment:</p>	<p>First CAP response:</p>	<p>The response received from HACM to Corrective Action 2023-1b is tentatively sufficient to close this finding.</p> <p>No later than August 8, 2023, the HACM must also provide a detailed timeline outlining the steps that were taken, or will be taken, for accomplishment of this item. The QAD acknowledges that the resolution of this item is dependent upon the resolution of other corrective action items, therefore, the required timeline should be reflective of the complete process to clearly indicate at what point in time and/or the process this will be addressed.</p>	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Finding 2023-1	The HACM HCV financial records and book of accounts continue to be non-compliant with regulatory requirement(s) and require significant improvement.		
Corrective Action FMR 2023-1c:	The HACM Executive Director is responsible for ensuring through forensic audit a reconstruction of the full financial records to determine the true and accurate financial position. The HACM and/or contracted auditor must look specifically at those items trending toward possible misuse of funds and other possible misrepresentation of the financial status not previously determined. This audit and reconstruction must begin with at least January 1, 2017, moving forward to the most current closed accounting period. However, the beginning date must take into consideration the QAD-FMR-2015-WI002 finding(s) and be sufficient to determine all corrections required for the prior year's erroneous Financial Data Schedule reporting. The HACM Executive Director must work with the QAD and Milwaukee Field Office to develop and review the plan of action for reviewing/reconstructing the financial records as needed based on the outcome of the forensic audit. An agreed determination of funds owed back to HUD Held Reserves or to Treasury will be made throughout the corrective action plan process. <i>The HACM Executive Director must provide timelines and proposed dates for completion of each corrective action.</i>		
PHA Strategies:	First CAP response:	HACM will engage a financial consultant/independent contractor to perform these activities as part of the scope of work. We recognize that the final rollover balance of UNP and/or RNP will be determined once findings and any adjustments have been completed related to MOR Corrective Actions 1-8.	
	Second CAP response:	A summary of the steps taken and timeline to engage a financial consultant is included in our 2 nd CAP responses to FMR 2023-1a and FMR 2023-1b. Once HACM has contracted with the consultant and has a more detailed timeline, with actions, milestones and deadlines, we will share it with QAD.	
Goal Date:	12/31/2024 (estimated)		Completed Date:
QAD Comment:	First CAP response:	The response received from HACM to Corrective Action 2023-1c is insufficient to close this finding.	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		No later than August 8, 2023 , the HACM must also provide a detailed timeline outlining the steps that were taken, or will be taken, for publication of the solicitation up to, and including, the anticipated start date for the consultant. Additionally, once the HACM has secured the consultant a detailed timeline, with milestones and deliverables must be provided.
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FMR 2023-1	The HACM HCV financial records and book of accounts continue to be non-compliant with regulatory requirement(s) and require significant improvement.	
Corrective Action FMR 2023-1d	The Board, Executive Director, and financial staff must be provided with extensive approved training on HUD financial recording and reporting. In addition, the financial staff must be provided extensive training on the current PHA financial and program management software.	
PHA Strategies:	First CAP response:	The leadership team and financial staff are already implementing training for leadership and finance staff as part of our Corrective Action Plan response to the FO On-Site Monitoring Report, including HUD Exchange training videos. This training began in February 2023 and will be ongoing. Human Resources will track completion of training. We will also identify and coordinate training for the Secretary-Executive Director and Board of Commissioners.
	Second CAP response:	<p>Leadership/Financial staff Training: HACM has been strongly encouraging training for leadership and financial staff.</p> <p>We have included in the QAD SharePoint drive certifications from the HUD Exchange showing courses completed for a number of our leadership, financial and HCV staff. These are organized by person. There may be additional staff who have completed trainings that we do not yet have relevant information or certification.</p> <p>Additionally, HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend additional trainings that will enhance their skills and program knowledge.</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>Finally, the YARDI consultant for the Business Process Review held a 2-day training session in late June for Rent Assistance supervisors and key personnel on the best use of YARDI in performing various HCV processes.</p> <p>These trainings are not a one-time activity. HACM is incorporating training into its process for continuous improvement of our staff. HACM Human Resources has procured Yardi Aspire to enhance training opportunities for all staff. Once implementation of Yardi Aspire is completed, training modules will be able to be assigned based on position.</p> <p>“HACM University” will serve to facilitate a learning culture in order to support the mission of the Housing Authority of the City of Milwaukee. HR has been working with the Rent Assistance program to develop training curriculum for different job positions in the department. This will be the pilot for the rollout of HACM University for the entire organization.</p> <p>Trainings will include trainings provided by YARDI on specific tasks or processes in YARDI, HCV/PBV-gearred trainings from HUD Exchange, and other trainings that will be made as required or optional, depending on the staff position.</p> <p>Board of Directors Training: HACM has been encouraging its Board of Commissioners to take full advantage of trainings to improve their knowledge of the industry and the management of a PHA.</p> <p>Here are the confirmed trainings for the Board in 2023:</p> <ul style="list-style-type: none"> • Irma Yépez-Klassan: NAHRO Commissioners’ Fundamentals, 01/31/2023 - 02/02/2023 (3-day, 3-hrs each day virtual training) • Irma Yépez-Klassan: NAHRO Commissioner’s Guide to Monitoring & Oversight, 02/28/2023 – 03/02/23 (3-day, 3-hrs each day virtual training) • Darian Lockett: NAHRO Commissioners’ Fundamentals, 04/25/2023 - 04/27/2023 (3-day, 3-hrs each day virtual training) <p>In addition, HACM’s veteran Commissioners, Sherri Daniels and Brooke VandeBerg have attended NAHRO conferences in earlier years.</p> <p>Also, HACM is distributing a copy of the NAHRO’s “Handbook for Commissioners” to all commissioners. The Handbook includes chapters on Program Financing and Monitoring.</p>
Goal Date:	8/31/2023	Completed Date:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

QAD Comment:	First CAP response:	<p>The response received from HACM to Corrective Action 2023-1d is tentatively sufficient to close this finding.</p> <p>However, no later than August 8, 2023, the HACM will need to provide copies of training certificates along with implementation plan(s) for both this training requirement and future ongoing training(s). Additionally, information related to what, if any, trainings in addition to the HUD Exchange will be utilized.</p>	
	Second CAP response:	<p>The response received from HACM is sufficient to close Corrective Action 2023-1d.</p>	
Finding Closed:	<input checked="" type="checkbox"/>	Date Closed:	12/29/2023

Finding FMR 2023-1	<p>The HACM HCV financial records and book of accounts continue to be non-compliant with regulatory requirement(s) and require significant improvement.</p>		
Corrective Action FMR 2023-1e:	<p>The HACM Executive Director must ensure that the Yardi® software is properly installed and/or set up to allow for the proper programmatic separation and tracking of the various programs administered. The HACM must provide sufficient documentation to QAD to demonstrate the software set up and usability as designed.</p>		
PHA Strategies:	First CAP response:	<p>HACM started using YARDI to account for the Section 8 financial transactions effective 1/1/23. In addition, HACM has engaged a YARDI Consultant to assist with a business process review, including a review of the financial set-up in Yardi's system. This engagement started in Feb 2023</p> <p>The HAP processing has fully transitioned to YARDI but the administration expense processing is still in progress. We expect full reporting [VMS and Financials] that will reflect reasonably accurate information by June 2023. Some corrections have prospective effect in the VMS reporting system. We will provide you with the VMS report and Financial Reports generated out of the Yardi System for the period ending June 30, 2023 by August 2023.</p>	
	Second CAP response:	<p>HACM has fully implemented the YARDI financial transaction module for the Section 8 program effective 1/1/2023. This now includes both the HAP processing and Section 8 administrative expenses accounting.</p> <p>HACM engaged YARDI consultant Bill Iliopoulos to conduct a business process review related to the Section 8 program. This review included ensuring the financial mapping was set-up appropriately in the YARDI system, ensure that YARDI is used</p>	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>correctly and to its fullest extent, and to ensure that the VMS reporting and 50058 data in YARDI are accurate. This engagement ran from February 2023 to July 2023.</p> <p>HACM’s 2nd quarter financial reports that will soon be submitted to our Board of Commissioners for the Rent Assistance program has been generated fully out of YARDI, and we are no longer using Multiview for rent assistance accounting.</p> <p>Related to financial transactions prior to 1/1/2023, please see our 2nd CAP Response to Findings FMR 2023-01(a) and 2023-01(b) for details on the hiring of the financial consultant/contractor to do a 100% financial record review for 2017 to 2022.</p>
Goal Date:	8/31/2023	Completed Date:
QAD Comment:	First CAP response:	<p>The response received from HACM to Corrective Action 2023-1e is insufficient to close this finding.</p> <p>No later than August 8, 2023, the HACM will need to provide detailed information related to the full implementation of YARDI. Further, detailed information must be provided related to the HACM plan for financial transactions prior to 1/1/2023.</p>
	Second CAP response:	<p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FMR 2023-1	The HACM HCV financial records and book of accounts continue to be non-compliant with regulatory requirement(s) and require significant improvement.
Corrective Action FMR 2023-1f:	<p>The HACM must develop a process by which the information from Yardi® will be accurately reflected, and updated, in the Multiview system if Multiview is continued to be used.</p> <p><u>Note: Based on the QAD finding in this report, the continued use of Multiview is not recommended.</u></p> <p>The HACM must provide sufficient documentation to QAD to demonstrate that this process has been established, and what the implementation process and timeline will be. The process must be sufficient to provide for a clear delineation of program funds that does not rely simply on “backing out” different program funds from one master account. This corrective action may be met simply by utilizing the Yardi® Finance and Accounting module for its intended purpose.</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

<p>PHA Strategies:</p>	<p>First CAP response:</p>	<p>HACM started using YARDI to account for the Section 8 financial transactions effective 1/1/23. The HAP processing has fully transitioned to YARDI but the administration expense processing is still in progress. Also, effective 1/1/2023, we have separated the bank accounts for Section 8 program. We opened a new bank account specifically for the Administrative fee revenue and expense transactions. This should provide better control and management of HAP funding. A full package financial report will be provided by August 31, 2023 for the period ending June 30, 2023. After transitioning the Section 8 financial system to YARDI in 2023, we will be working in 2024 to implement use of YARDI financials enterprise-wide, with a goal to have full YARDI financial functionality for all programs by 1/1/2025.</p>	
	<p>Second CAP response:</p>	<p>HACM has fully implemented the YARDI financial transaction module for the Section 8 program effective 1/1/2023. This now includes both the HAP processing and Section 8 administrative expenses accounting. HACM’s 2nd quarter financial reports to our Board of Commissioners for the Rent Assistance program has been generated fully out of YARDI, and we are no longer using Multiview for rent assistance accounting.</p> <p>During 2024, HACM will work on transitioning the Public Housing properties, so that by 1/1/25 they will record all financial transactions in Yardi as well. That will complete our full transition enterprise-wide from Multiview to YARDI.</p> <p>Related to financial transactions prior to 1/1/2023, please see our 2nd CAP Response to Findings FMR 2023-01(a) and 2023-01(b) for details on the hiring of the financial consultant/contractor to do a 100% financial record review for 2017 to 2022.</p>	
<p>Goal Date:</p>	<p>8/31/2023</p>		<p>Completed Date:</p>
<p>QAD Comment:</p>	<p>First CAP response:</p>	<p>The response received from HACM to Corrective Action 2023-1f is insufficient to close this finding.</p> <p>No later than August 8, 2023 the HACM will need to provide detailed information related to the full implementation of YARDI. Further, detailed information must be provided related to the HACM plan for financial transactions prior to 1/1/2023. This should also include a projected timeline for full implementation by 1/1/2025.</p>	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FMR 2023-1	The HACM HCV financial records and book of accounts continue to be non-compliant with regulatory requirement(s) and require significant improvement.		
Corrective Action FMR 2023-1g:	The HACM Executive Director must ensure that, upon completion of the financial reconstruction the VMS is updated, and the appropriate prior period adjustments are entered into FDS. HACM must provide QAD with sufficient documentation to demonstrate how the balances were calculated, what the required adjustments are and validation that these adjustments have been submitted to the respective reporting system.		
PHA Strategies:	First CAP response:	These steps will be done once the independent contractor/auditor has completed the financial records reconstruction. These adjustments will also take into consideration the CAP related to the MORs.	
	Second CAP response:	A summary of the steps and timeline to engage a financial consultant is included in our 2 nd CAP responses to FMR 2023-1a and FMR 2023-1b. Once the prior period adjustments for 2017 to 2022 as determined by the financial consultant are calculated and recorded, HACM will provide the documentation from the financial consultant to QAD to show how the RNP and UNP balances were calculated and that the adjustments have been made to the respective reporting systems.	
Goal Date:	12/31/2024 (estimated)	Completed Date:	
QAD Comment:	First CAP response:	The HACM response provided for corrective action 2023-1g is tentatively sufficient to close the finding. However, no later than August 8, 2023 , the HACM must provide a detailed timeline with deliverables and milestones for full correction.	
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		documentation to demonstrate progress and adherence to the outlined workplan.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Finding FMR 2023-2	There are Material Disallowed and Questionable Expenses.		
Corrective Action FMR 2023-2a:	The HACM Executive Director must, as part of the financial reconstruction, determine the timeframe involved where retroactive active rent increases were paid from HAP funds, and have inappropriately been included in VMS reporting as HAP expenses rather than administrative expenses. It is a violation of appropriation law to use current year HAP funds to cover prior year HAP deficits, administrative reserves must be used instead. The total misreporting of funds must be determined, and sufficient documentation provided to QAD demonstrating the total amount of the required repayment for this item. Once determined, immediate reimbursement to the HCV HAP (HUD Held Reserves) account will be required from non-Federal funds.		
PHA Strategies:	First CAP response:	This will be addressed in conjunction with our CAP on FMR 2023-1 a-b,d-f.	
	Second CAP response:	A summary of the steps taken and timeline to engage a financial consultant is included in our 2 nd CAP responses to FMR 2023-1a and FMR 2023-1b. The scope of work for the financial consultant includes identification of ineligible costs or questioned costs, including transactions such prior year retroactive HAP paid from current year HAP funds rather than administrative reserves. The financial consultant will submit documentation on any such items, which will be provided to QAD. Once the total amount of any repayment is known, HACM will work to reimburse the accounts that were improperly drawn upon. Once the financial consultant is contracted and a detailed timeline with deliverables and milestones is known, it will be shared with QAD.	
Goal Date:	12/31/2024 (estimated)	Completed Date:	
QAD Comment:	First CAP response:	The HACM response to corrective action 2023-2a is tentatively sufficient to close this finding. However, no later than August 8, 2023 , a detailed timeline with deliverables and milestones	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		must be provided demonstrating the process that will be undertaken to full compliance.
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FMR 2023-2	There are Material Disallowed and Questionable Expenses.	
Corrective Action FMR 2023-2b:	<p>The HACM Executive Director must, as part of the financial reconstruction, determine the timeframe involved where retroactive active rent increases were paid from HAP funds, and have inappropriately been included in VMS reporting as HAP expenses rather than administrative expenses. It is a violation of appropriation law to use current year HAP funds to cover prior year HAP deficits, administrative reserves must be used instead. The total misreporting of funds must be determined, and sufficient documentation provided to QAD demonstrating the total amount of the required repayment for this item. Once determined, immediate reimbursement to the HCV HAP (HUD Held Reserves) account will be required from non-Federal funds.</p> <p>NOTE from HACM: This Corrective Action is a typo that appears to have inadvertently copied Finding FMR 2023-2a. The correct Corrective Action 2023-2b from the full QAD report is as follows:</p> <p>The HACM Executive Director must, as part of the financial reconstruction review review all relevant financial records, including credit card utilization. Schedules must be prepared with sufficient supporting documentation to identified all questionable and/or disallowed transactions for which repayment will be required. All HACM supporting documentation must be provided to QAD through the Corrective Action Plan process.</p> <p>Once the full and agreed to amount of debt owed back to the program and/or Treasury is determined, the case will be referred to the QAD Debt Collection and Repayments Agreement Team for resolution. The HACM will be contacted by that office.</p>	
PHA Strategies:	First CAP response:	This will be addressed in conjunction with our CAP on FMR 2023-1 a-b,d-f.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

	Second CAP response:	A summary of the steps taken and timeline to engage a financial consultant is included in our 2 nd CAP responses to FMR 2023-1a and FMR 2023-1b. The scope of work for the financial consultant includes identification of ineligible costs or questioned costs, including credit card transactions and other potential questionable or disallowed costs. The financial consultant will submit documentation on any such items, which will be provided to QAD. Once the total amount of any repayment is known, HACM will work with QAD for resolution to repay any debts owed back to the program. Once the financial consultant is contracted and a detailed timeline with deliverables and milestones is known, it will be shared with QAD.
Goal Date:	12/31/2024 (estimated)	Completed Date:
QAD Comment:	First CAP response:	The HACM response to corrective action 2023-2a is tentatively sufficient to close this finding. However, no later than August 8, 2023 , a detailed timeline with deliverables and milestones must be provided demonstrating the process that will be undertaken to full compliance.
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FMR 2023-3	HACM is not property tracking FSS Escrow accounts.	
FMR Corrective Action 2023-3a:	REQUIRED CORRECTIVE ACTIONS TO BE ADDED WHEN SUPPLEMENTAL FSS ESCROW REVIEW REPORT IS ISSUED.	
PHA Strategies:	First CAP response:	We will fully respond to this once the corrective actions are issued. In the meantime, we are in process of correcting issues that resulted from the conversion from VisualHomes to YARDI.
	Second CAP response:	N/A--closed
Goal Date:	12/31/2023 (to be reevaluated once there is a CAP)	Completed Date:
QAD Comment:	First CAP response:	Corrective Action item 2023-3 has been closed due to replacement with individual corrective action(s) related specifically to FSS.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

	Second CAP response:	
Finding Closed:	<input checked="" type="checkbox"/>	Date Closed:

Finding FMR 2023-4	The RNP and UNP Account Balances were Incorrectly Calculated and Incorrectly Reported in the VMS and FDS.	
Corrective Action 2023-4a:	For previously potential incorrectly reported totals, the HACM Executive Director must ensure immediately determination for which of the totals were accurate and make the appropriate reporting correction(s). Likely, this will be completed in conjunction with Corrective Actions noted above as related to re-creation and reconciliation of the program and financial records.	
PHA Strategies:	First CAP response:	This will be addressed in conjunction with our CAP on FMR 2023-1 a-b, d-f and FMR 2023-2 a-b.
	Second CAP response:	<p>A summary of the steps and timeline to engage a financial consultant is included in our 2nd CAP response to FMR 2023-1a. Included in the scope of work for the financial consultant is a reconciliation of the HCV financial data between the MultiView accounting software and the VisualHomes and YARDI housing software systems for 2017 to 2022. It also requests that the consultant provide workpapers that document and adequately support the recalculation/correction of RNP and UNP balances for those years.</p> <p>Based on preliminary discussions with recommended vendor, the consultant will start with calendar 2017 to get a better understanding of HACM's processes, procedures, and documentation and test out their financial review procedures. This will give them a better idea of # of work hours required for the review of the remaining years, 2018 to 2022.</p> <p>The final corrections will not be able to be accomplished until the MOR Corrective Actions are fully completed by the contractor who is completing the 100% participant file review (see Corrective Action MOR 2023-1).</p>
Goal Date:	12/31/2024 (estimated)	Completed Date:
QAD Comment:	First CAP response:	The HACM response to corrective action 2023-4a is insufficient to close this finding. No later than August 8, 2023 , the HACM must provide a detailed timeline including milestones and deliverables.
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FMR 2023-4	The RNP and UNP Account Balances were Incorrectly Calculated and Incorrectly Reported in the VMS and FDS.	
Corrective Action 2023-4b:	The HACM Executive Director must ensure that upon completion of recalculation as outlined in the previous findings and corrective actions, immediate preparation prepare the appropriate prior period adjustment to be reported in FDS and the HACM internal financial records.	
PHA Strategies:	First CAP response:	This will be addressed in conjunction with our CAP on FMR 2023-1 a-b, d-f and FMR 2023-2 a-b. Once final adjustments are determined, will be discussed with HUD on how to effect these adjustments in FDS and VMS if necessary.
	Second CAP response:	<p>A summary of the steps and timeline to engage a financial consultant is included in our 2nd CAP response to FMR 2023-1a. Included in the scope of work for the financial consultant is a reconciliation of the HCV financial data between the MultiView accounting software and the VisualHomes and YARDI housing software systems for 2017 to 2022. It also requests that the consultant provide workpapers that document and adequately support the recalculation/correction of RNP and UNP balances for those years. It will also establish any prior period adjustment that is needed for the FDS.</p> <p>Based on preliminary discussions with recommended vendor, the consultant will start with calendar 2017 to get a better understanding of HACM's processes, procedures, and documentation and test out their financial review procedures. This will give them a better idea of # of work hours required for the review of the remaining years, 2018 to 2022 and allow them to put together a more accurate timetable of actions and deliverables.</p> <p>The final corrections will not be able to be accomplished until the MOR Corrective Actions are fully completed by the contractor who is completing the 100% participant file review (see Corrective Action MOR 2023-1).</p>
Goal Date:	12/31/2024 (estimated)	Completed Date:
QAD Comment:	First CAP response:	The HACM response to corrective action 2023-4b is insufficient to close this finding. No later than August 8, 2023 , the HACM

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		must provide a detailed timeline including milestones and deliverables.
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding MOR 2023-1	The HACM is not paying correct HAP to owners.	
Corrective Action MOR-2023-1	SEE FINAL ACTION	
PHA Strategies:	First CAP response:	<p>As recommended in the Final Corrective Action in MOR-2023-8b, HACM will procure an independent contractor to perform a 100% file review of all new admissions, annual reexaminations and interim reexaminations during 2022. The contractor will also ensure that YARDI data is accurate and that any corrections are made where appropriate.</p> <p>HACM has been in conversations with a national contractor that has much experience in this area to determine if we could piggyback on an existing contract with another housing authority. Unfortunately, they do not have an existing contract with similar scope at the moment. Thus, HACM will be preparing a scope of work for a competitive procurement (request for proposals). We anticipate finalizing a scope of work and issuing an RFP before the end of June 2023. This would mean that we could review responses and contract with a firm sometime in August 2023.</p> <p>As part of our discussions, they anticipate a Project Supervisor, 4 Compliance Officers and 2 Administrative Assistants to be working on this project. Based on the anticipated scope, this file review work to be done on-site. The cost estimate with labor and travel is estimated at \$213,944 per month. It is uncertain at this time how many months may be required to work through the almost 6,000 participant files as it depends on the amount of work necessary.</p> <p>Finally, HACM anticipates engaging a 3rd party partner to consider the feasibility of possibly either hiring an experienced Chief Voucher Officer (CVO) that would have the voucher program as their sole focus or evaluating a range of partnerships with third party vendors which could best position</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>the agency to effectively and efficiently administer the HCV program. We will keep HUD and QAD informed as we proceed. if HACM decides to implement this change.</p>
	<p>Second CAP response:</p>	<p>Since the original QAD report was received, HACM’s Executive Director has reached out to and been in conversations with a number of other PHA leaders around the country regarding management of their HCV programs. Those leaders have included Victor Cirilo, E.D. of the Newark HA, and Jillian Baldwin, CEO of Park City Communities (Bridgeport CT). Most recently, the Executive Directors has had an extensive conversation with Eugene Jones, President & CEO of the Atlanta Housing Authority about their current HCV RFP.</p> <p>Below is a summary of the proposed steps that will be needed to move forward with an RFP as well as tentative timeframes:</p> <p>8/8/2023 to 9/30/2023: Draft a Request for Proposal for HACM to contract with one or more independent contractors to manage the HACM Rent Assistance Program Administration for HACM. The Scope of Work will specifically include a 100% participant file review of all new admissions, annual reexaminations and interim reexaminations during 2022.</p> <p>The RFP could include language that would allow HACM to choose whether the contractor would manage the entire Rent Assistance program administration or a portion or portions of it, as there are a number of factors to be considered. It could also include language that would give current rent assistance staff first right to be considered for similar positions.</p> <p>10/1/2023 to 11/30/2023: Period for solicitation of proposals for independent contractor to manage all or some portions of the HCV Program Administration for HACM.</p> <p>12/1/2023 to 12/31/2023: Scoring and evaluation of the two proposals received.</p> <p>1/1/2024 to 1/31/2024: Negotiation and award of contract, after approval of Board of Commissioners.</p> <p>Please note that these timeframes are extremely tentative, as this would be a broad-scope and complex RFP and a number of</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>factors not least of which is cost would need to be weighed and considered.</p> <p>The start date of the contractor could be sometime in early 2024, but it would depend on the contractor’s need for time to gear up operations.</p> <p>Again, the scope will definitely include at a minimum the original QAD request for a 100% file review for all new admissions, annual and interim recerts in 2022.</p>
Goal Date:	3/31/2025	Completed Date:
QAD Comment:	First CAP response:	<p>The HACM response to MOR 2023-1 is insufficient to close the finding.</p> <p>No later than August 8, 2023, the HACM must include information related to the procurement process, along with the scope of work and detailed timelines including milestones and deliverables.</p> <p>Additionally, as a point of clarification – the 100% file review should be completed concurrently with the contracting out of the HCV program administration/operation and the files can/should be reviewed at the time each interim and/or annual has been completed. It is reasonable to expect that the full file review will take 12 months from the starting date.</p>
	Second CAP response:	<p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>
Finding Closed:	<input type="checkbox"/>	Date Closed:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

<p>Finding No. MOR 2023-2</p>	<p>The HACM has not conducted an annual review of utility allowances to confirm that individual (category) utility rates have not changed by 10 percent or more since the last utility allowance update. Although the last utility allowance review indicated a change of 10 percent or more, the rates were not changed in the system.</p> <p>Additionally, it was noted that there was no documentation to verify the utility allowance utilized for the units.</p>	
<p>Corrective Action No. MOR 2023-2</p>	<p>SEE FINAL ACTION</p>	
<p>PHA Strategies:</p>	<p>First CAP response:</p>	<p>Please see our response to FO Monitoring letter. Refer to Finding HCVC- 10. See also our response to Finding MOR 2023-1 for final validation.</p>
	<p>Second CAP response:</p>	<p>At the time that QAD performed their onsite monitoring review in December 2022, HACM was still using the same utility allowance that had been effective 10/1/2021.</p> <p>HACM did not implement a new and revised new utility allowance until an effective date of 5/1/2023. This delay was due to the timing related to the procurement of a contractor, Nelrod Company, to conduct the new utility allowance review. While the October 2021 utility allowance and analysis had been performed by HACM staff, HACM engaged a contractor, The Nelrod Company, to perform the updated utility allowance analysis for HACM’s review and approval. The Nelrod Company is one of the country’s premier affordable housing and energy efficiency consulting firms.</p> <p>Once Nelrod finalized the utility allowance schedules based on their review, HACM was able to update the YARDI software system based on the Nelrod Company report. The Nelrod report provided details on the utility allowance for three unit types: Duplex/Townhouse; Multi-Family (Apartment 3 or more units), and Single-Family (Detached House).</p> <p>The utility allowance update was reflected in each participant record in the Family Detail Information Screen in YARDI.</p> <p>We are providing a copy of the Nelrod Report on utility allowances in the QAD Sharepoint drive.</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

In addition, we are including here screen shots from the YARDI system showing that the utility allowance went into effect on 5/1/2023:

Duplex:

Utility Allowance Schedules Data ▾ Reports ▾

Code:

Description:

UA Locality: Milwaukee

UA Building Type: Duplex/Townhouse

Inactive

Audit Fields

Created By: kmnuss@hacm.org on 02/07/2019 11:34 AM

Modified By: ghhilge@hacm.org on 03/07/2023 5:02 PM

Approved By: ghhilge@hacm.org on 05/05/2023 11:04 AM

Allowances for Tenant-Furnished Utilities (Monthly Dollar Allowances)

Effective Date:

Code	Utility or Service	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR	7 BR	8 BR
heatgas	Heating Gas	27.00	32.00	37.00	42.00	48.00	53.00	57.00	0.00	0.00
heatoil	Heating Oil	54.00	64.00	82.00	98.00	115.00	132.00	143.00	0.00	0.00
heatelec	Heating Electric	29.00	34.00	46.00	58.00	71.00	83.00	90.00	0.00	0.00
wtrhtgas	Water Heating Gas	7.00	8.00	12.00	15.00	19.00	23.00	25.00	0.00	0.00
wtrhtoil	Water Heating Oil	28.00	33.00	47.00	61.00	76.00	90.00	99.00	0.00	0.00
wtrhtelec	Water Heating Electric	17.00	20.00	25.00	31.00	36.00	41.00	45.00	0.00	0.00
genelec	General Electric	24.00	28.00	39.00	50.00	61.00	71.00	77.00	0.00	0.00
cookgas	Cooking Gas	3.00	3.00	5.00	6.00	8.00	9.00	10.00	0.00	0.00
cookelec	Cooking Electric	6.00	7.00	11.00	14.00	17.00	21.00	22.00	0.00	0.00
wtrsewer	Water & Sewer	52.00	52.00	64.00	76.00	87.00	98.00	106.00	0.00	0.00
trshsnow	Trash Snow & Ice	20.00	20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00
Stove	Stove	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00
refrigtr	Refrigerator	12.00	12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00
fixgas	Fixed Charges Gas	22.00	22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00
fixelec	Fixed Charges Electric	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Multifamily/apartment Home:

Utility Allowance Schedules

Data ▾

Reports ▾

Code
 Description
 UA Locality Milwaukee
 UA Building Type 3 or more units

Inactive

Audit Fields

Created By
 Modified By
 Approved By

Allowances for Tenant-Furnished Utilities (Monthly Dollar Allowances)

Effective Date

Code	Utility or Service	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR	7 BR
heatgas	Heating Gas	27.00	32.00	37.00	42.00	48.00	53.00	57.00	0.00
heatoil	Heating Oil	54.00	64.00	82.00	98.00	115.00	132.00	143.00	0.00
heatelec	Heating Electric	29.00	34.00	46.00	58.00	71.00	83.00	90.00	0.00
wtrhtgas	Water Heating Gas	7.00	8.00	12.00	15.00	19.00	23.00	25.00	0.00
wtrhtoil	Water Heating Oil	28.00	33.00	47.00	61.00	76.00	90.00	99.00	0.00
wtrhtelec	Water Heating Electric	17.00	20.00	25.00	31.00	36.00	41.00	45.00	0.00
genelec	General Electric	24.00	28.00	39.00	50.00	61.00	71.00	77.00	0.00
cookgas	Cooking Gas	3.00	3.00	5.00	6.00	8.00	9.00	10.00	0.00
cookelec	Cooking Electric	6.00	7.00	11.00	14.00	17.00	21.00	22.00	0.00
wtrsewer	Water & Sewer	52.00	52.00	64.00	76.00	87.00	98.00	106.00	0.00
trshsnow	Trash Snow & Ice	20.00	20.00	20.00	20.00	20.00	20.00	20.00	0.00
Stove	Stove	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00
refrigtr	Refrigerator	12.00	12.00	12.00	12.00	12.00	12.00	12.00	0.00
fixgas	Fixed Charges Gas	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00
fixelec	Fixed Charges Electric	22.00	22.00	22.00	22.00	22.00	22.00	22.00	0.00

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Single Family Home:

Utility Allowance Schedules Data ▾ Reports ▾

Code:
 Description:
 UA Locality: Milwaukee
 UA Building Type: Single Family Detached

Inactive

Audit Fields

Created By:
 Modified By:
 Approved By:

Allowances for Tenant-Furnished Utilities (Monthly Dollar Allowances)

Effective Date:

Code	Utility or Service	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR	7 BR
heatgas	Heating Gas	38.00	45.00	53.00	60.00	68.00	76.00	82.00	0.00
heatoil	Heating Oil	156.00	184.00	212.00	245.00	274.00	307.00	330.00	0.00
heatelec	Heating Electric	68.00	80.00	94.00	108.00	122.00	135.00	146.00	0.00
wtrhtgas	Water Heating Gas	9.00	10.00	15.00	19.00	24.00	28.00	30.00	0.00
wtrhtoil	Water Heating Oil	33.00	42.00	61.00	80.00	94.00	113.00	123.00	0.00
wtrhtelec	Water Heating Electric	21.00	25.00	31.00	38.00	45.00	52.00	56.00	0.00
genelec	General Electric	35.00	41.00	57.00	73.00	89.00	105.00	113.00	0.00
cookgas	Cooking Gas	3.00	3.00	5.00	6.00	8.00	9.00	10.00	0.00
cookelec	Cooking Electric	6.00	7.00	11.00	14.00	17.00	21.00	22.00	0.00
wtrsewer	Water & Sewer	52.00	52.00	64.00	76.00	87.00	88.00	106.00	0.00
trshsnow	Trash Snow & Ice	20.00	20.00	20.00	20.00	20.00	20.00	20.00	0.00
Stove	Stove	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00
refrigtr	Refrigerator	12.00	12.00	12.00	12.00	12.00	12.00	12.00	0.00
fixgas	Fixed Charges Gas	22.00	22.00	22.00	22.00	22.00	22.00	22.00	0.00
fixelec	Fixed Charges Electric	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00

At this time, we are in process of contracting again with Nelrod Company to perform the review of the schedule of utility allowances, with the goal of having any new revision be effective 10/1/2023.

Goal Date:	5/1/2023	Completed Date:	5/1/2023
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

QAD Comment:	First CAP response:	The HACM response to MOR 2023-2 is insufficient to close the finding. The FO Monitoring Letter is a separate and distinct document from the QAD CAP. No later than August 8, 2023 , the HACM must provide a sufficiently detailed and documented response to demonstrate compliance with this corrective action.	
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Finding MOR 2023-3	<p>Finding MOR 2023-3: The HACM did not verify income, assets, deductions, citizenship, and Social Security information in accordance with HUD rules and regulations. Specifically, during the review, it was noted the necessary documentation and verification to satisfy the HUD requirements was missing. Examples are listed below:</p> <ul style="list-style-type: none"> • <u>Enterprise Income Verification (EIV)</u> In some instances, the HACM used EIV to determine the participant’s employment income, but the annualized income was lower than the actual income. The HACM did not comply with Section 10 of Notice PIH 2018-18, which states, <i>PHAs can comply with and reduce administrative burden of third-party verification requirements for employment, wage, unemployment compensation and Social Security benefits, and any other information that is verifiable using EIV by:</i> <ol style="list-style-type: none"> a. Reviewing the EIV Income and IVT Reports to confirm/validate tenant-reported income. b. Printing and maintaining the EIV Income and IVT Reports in the tenant file. c. Obtaining current acceptable tenant-provided documentation to supplement the EIV information; and d. Using current tenant-provided documentation and/or third-party verification to calculate annual income. <ul style="list-style-type: none"> ○ The files did not show that the HACM conducted the review. • <u>Self-Certification of Income</u> In some instances, the HACM used the income noted on the Personal Declaration. Self-certification of income should only happen after all efforts have been made to third party verify the income, unless the PHA has an approved CARES Waiver (See PH and HCV-3 Family Income and Composition: Annual Examination; Income Verification Requirements). In this case, the waiver allows the PHAs to consider self-certification as the highest form of income verification.
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

	<p>The HACM is not reconciling the information provided by the participant via the Personal Declaration, and information for other sources, such as EIV.</p> <ul style="list-style-type: none"> <p><u>Excluding SSI-E benefits</u> The HACM is not including <u>State SSI-E</u> benefits in the amount of \$95.99 as income. According to Section 4.1.1 of the State of Wisconsin SSI-E Handbook, “<i>Since the E Supplement is countable income for purposes of subsidized housing, 30% of the increased income attributable to the E Supplement will be paid as rent.</i>” It is possible to reduce the rent increase due to the E Supplement if the person documents that the additional income is used for medical expenses or for disability-related expenses that enable the recipient or a resident family member to be employed. <i>No such documentation was found in the files.</i></p> <p><u>Child Support</u> In one instance, the HACM counted the gross amount of child support received by the family in the year prior to admission as income. Note, three months prior to admission, the family did not receive any child support payments.</p> <p><u>Zero Income</u> There is no documentation in the file when a family claims zero income. It is standard industry practice for the family to complete some type of zero income certification when claiming to have no income in the household.</p> <p><u>Assets</u> In most of the files reviewed, it was noted that the family did not have assets. It does not appear that HACM is performing due diligence related to assets. For example, there were instances where participants listed checking accounts on their Personal Declaration forms and there was nothing listed on the 50058. Additionally, agencies, such as the Social Security Administration, rarely send checks manually and in most of the files for families receiving Social Security, there is no checking or savings accounts identified as an asset.</p> 	
Corrective Action No. MOR 2023-3	SEE FINAL ACTION	
PHA Strategies:	First CAP response:	See response to Finding MOR 2023-1.
	Second CAP response:	With regards to the specific findings in Finding MOR 2023-3:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>Enterprise Income Verification (EIV): HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend additional training that will enhance their skills and program knowledge. This NAHRO training included the appropriate use of verifications of income information using EIV per HUD guidance in PIH Notice 2018-18.</p> <p>It is HACM’s current policy to run, print, and include the EIV/IVT report in every participant file for a recertification. This EIV/IVT is reviewed and compared to tenant-provided documentation or 3rd party income verification information provided at the time of the 50058 Action.</p> <p>Self-Certification of Income: HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend additional training that will enhance their skills and program knowledge.</p> <p>During COVID-19 HACM adapted a number of CARES Act waivers that were allowed by HUD. This included PH and HCV-3 Family Income and Composition: Annual Examination; Income Verification Requirements that allowed Self-Certification of Income as the highest form of income verification.</p> <p>We have uploaded a copy of the waivers that had been adopted by HACM as allowed by the CARES Act into the QAD SharePoint drive.</p> <p>HACM staff are also now following up on any information that has been reported by participants in their personal declaration by comparing with other information such as EIV reports to ensure that amounts used for rent calculations are accurate.</p> <p>.</p> <p>Excluding SSI-E Benefits: HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend additional training that will enhance their skills and program knowledge.</p> <p>We want to thank QAD for bringing this item to HACM’s attention as staff had been under the understanding that the amount was not to be included in gross income.</p>
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>We have included an email directive from Ken Barbeau to staff in both rent assistance and public housing to immediately include the SSI-E amount as income counted towards rent, if a participant receives it.</p> <p>Child Support: HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend additional training that will enhance their skills and program knowledge. This NAHRO training included verification of income items such as child support.</p> <p>Zero Income: HACM has a standard Zero Income Certification form that is used when a family claims zero income. We have attached a copy of the HACM Zero Income Certification form in the QAD SharePoint drive.</p> <p>HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend additional training that will enhance their skills and program knowledge.</p> <p>Assets: HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend additional training that will enhance their skills and program knowledge. This NAHRO training included the appropriate verification procedures for assets, including bank accounts.</p> <p>HACM has been trained to review the Personal Declaration forms and other 3rd party verification forms to follow up on any assets that are reported. HACM requests participants to provide bank statements to verify current balances. Also, HACM uses the Under \$5,000 Asset Certification Form when appropriate.</p>
Goal Date:	8/8/2023	Completed Date:
QAD Comment:	First CAP response:	The HACM response to MOR 2023-3 is insufficient to close the finding. The FO Monitoring Letter is a separate and distinct document from the QAD CAP. No later than August 8, 2023 , the HACM must provide a sufficiently detailed and documented response to demonstrate compliance with this corrective action.
	Second CAP response:	The PHA must submit evidence families identified on the Income Discrepancy Report have been notified of the

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>discrepancy and provided the opportunity to review, a reexamination of household income has been conducted, and where instances of unreported income are verified the PHA has updated the information in PIC and taken corrective action (e.g., repayment agreement, refund to tenant, termination etc.).</p> <p>The QAD reviewed the HACM Unreported Income Summary as of 3/2/2024 and found that a total of 1053 families were evaluated which accounted for 16.27 percent of all households for a total income discrepancy of \$14,979,251 dollars which accounted for 34.53 percent of unreported income.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding MOR 2023-4	Finding MOR 2023-4: The HACM is not calculating the tenant rent correctly.	
Corrective Action MOR-2023-4:	See above	
PHA Strategies:	First CAP response:	See response to Finding MOR 2023-1.
	Second CAP response:	<p>HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend courses that will enhance their skills and program knowledge.</p> <p>Beginning in July 2023, HACM staff in both the HCV and PBV programs will be performing random quality control reviews of rent calculation to ensure correct calculations are being performed. This will be coordinated by the supervisor of each program and will be conducted once a month.</p> <p>Participant rent calculations will also be verified via the 100% participant file review performed by an independent contractor.</p>
Goal Date:	3/31/2025	Completed Date:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

QAD Comment:	First CAP response:	The HACM response to MOR 2023-4 is insufficient to close the finding. The FO Monitoring Letter is a separate and distinct document from the QAD CAP. No later than August 8, 2023 , the HACM must provide a sufficiently detailed and documented response to demonstrate compliance with this corrective action.	
	Second CAP response:	<p>The PHA must submit support documentation verifying review 100% of participant files, maintain a log of files reviewed for accuracy in the verification and calculation of income, assets, TTP and tenant rent calculations, and corrected 50058s where errors are/were identified.</p> <p>The PHA must submit an item-by-item spreadsheet identifying and addressing each file and specific finding noted which also certifies that all corrective actions have been taken; and copies of all documentation, verifications, and corrected 50058s have been placed in tenant file.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Finding 2023-5	Finding MOR 2023-5: The HACM did not conduct re-exams timely. In multiple files it was noted that the effective date of the Annual Reexamination was after the first day of the month.		
Corrective Action MOR-2023-5	See above		
PHA Strategies:	First CAP response:	See response to Finding MOR 2023-1.	
	Second CAP response:	<p>HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend courses that will enhance their skills and program knowledge.</p> <p>HACM has engaged a third party vendor, NanMckay to assist HACM staff with annual recertifications, as well as new intakes.</p>	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>This has had two advantages: (1) to minimize the number of recertifications that are completed late by having additional resources (HACM staff and NanMcKay) working on recerts and intakes; and (2) ensure the data integrity by using a national 3rd party contractor .</p> <p>HACM monitors the number of late recertifications several times a week to review progress, and HACM continually monitors multiple reports to proactively address EIV and other discrepancies and maintain timeliness.</p>
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	The HACM response to MOR 2023-5 is insufficient to close the finding. The FO Monitoring Letter is a separate and distinct document from the QAD CAP. No later than August 8, 2023 , The HACM must provide a sufficiently detailed and documented response to demonstrate compliance with this corrective action.
	Second CAP response:	<p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p> <p>The QAD reviewed the HACM’s Annual Reexaminations as of February 29, 2024, and found that there were 179 late reexaminations all over 12 months overdue.</p>
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding MOR 2023-6	Finding MOR 2023-6: There was no documentation in the files provided that showed the process for approving a unit.	
Corrective Action MOR 2023-6	SEE FINAL ACTION	
PHA Strategies:	First CAP response:	See response to Finding MOR 2023-1.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

	<p>Second CAP response:</p>	<p>HACM rent assistance staff attended a 5-day in-person NAHRO Housing Choice Voucher Occupancy, Eligibility Income and Rent Calculation training in March 2023. Staff will continue to attend courses that will enhance their skills and program knowledge.</p> <p>HACM has a process for approving a unit which includes the use of the Request for Tenancy Approval (RFTA) tracking in the Yardi System. A copy of the completed RFTA is now scanned into the YARDI system and attached to the participant record.</p> <p>To document rent reasonableness, HACM uses Affordable Housing, a NanMckay software. The supporting documentation of rent reasonableness is scanned and attached to the participant record in YARDI.</p> <p>The results of HQS inspections are entered in the YARDI participant record and reports are uploaded and/or attached in YARDI.</p> <p>Documentation of unit approval will also be verified via the 100% participant file review performed by an independent contractor.</p>
<p>Goal Date:</p>	<p>3/31/2025</p>	<p>Completed Date:</p>
<p>QAD Comment:</p>	<p>First CAP response:</p>	<p>The HACM response to MOR 2023-6 is insufficient to close the finding. The FO Monitoring Letter is a separate and distinct document from the QAD CAP. No later than August 8, 2023, The HACM must provide a sufficiently detailed and documented response to demonstrate compliance with this corrective action.</p>
	<p>Second CAP response:</p>	<p>The HACM must submit a copy of its adopted procedures (procedural memo) and staff acknowledgement of the Yardi system Desk Guide for approving and leasing a unit that includes support documentation for all New Admissions effective March 1, 2024 through March 31, 2024.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>
<p>Finding Closed:</p>	<p><input type="checkbox"/></p>	<p>Date Closed:</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Finding MOR 2023-7	Finding MOR 2023-7: In all files reviewed, it was noted that the HACM did not properly execute the form. Specifically, the PHA is having applicants/participants execute Authorization for the Release of Information/Privacy Act Notice (<u>form HUD-9886</u>) that do not include the PHA contact information.		
Corrective Action MOR 2023-7:			
PHA Strategies:	First CAP response:	See response to Finding MOR 2023-1.	
	Second CAP response:	HACM has ensured that all staff are using the updated HUD-9886 Form that includes HACM's contact information. A copy of the form has been uploaded to the QAD SharePoint drive.	
Goal Date:	8/8/2023	Completed Date:	
QAD Comment:	First CAP response:	The HACM response to MOR 2023-7 is insufficient to close the finding. The FO Monitoring Letter is a separate and distinct document from the QAD CAP. No later than August 8, 2023 , The HACM must provide a sufficiently detailed and documented response to demonstrate compliance with this corrective action.	
	Second CAP response:	The documentation provided by the PHA, Corrective Action MOR 2023-7 copy of the form HUD 9886, is outdated- expired 1/31/2014. The HACM must submit the most current form HUD 9886 Expiration Date 1/31/2025 with the PHA contact information that includes support documentation for all New Admissions effective March 1, 2024 through March 31, 2024. The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Finding MOR 2023-8	Finding MOR 2023-8: Participant files were not properly safeguarded as related to Personally Identifiable Information (PII).		
Corrective Action MOR-2023-8a	SEE FINAL ACTION		
PHA Strategies: MOR-2023-8 only	First CAP response:	We have implemented a system to protect participants PII in conjunction with our response to the FO Monitoring letter. Refer to Finding HCVP- 5(a) & (b). See also response to Finding MOR 2023-1 for final validation.	
	Second CAP response:	<p>Beginning 1/16/2023, any meetings with applicants and participants (both one-on-one or group) were not held in the main part of the rent assistance office, but rather in the large meeting room in the Scattered sites area. This will reduce the possibility of a client encountering PII.</p> <p>Also, as of 2/10/2023, all boxes/files that contain PII have been collected from throughout the Rent Assistance Offices, except for those files in offices or cubicles that are currently being worked on. These boxes have been temporarily stored in the locked filing room in the Rent Assistance Office until they have been logged and filed in the appropriate place. The appropriate storage will be the locked upper storage area (if they are closed files) or by client file number in the file storage in the first floor locked training room. The filing room will be kept locked when not in use and clients are not permitted in that area.</p> <p>In February 2023, HACM drafted a new Standard Operating Procedure for Protection of Personally Identifiable Information based on requirements in PIH Notice 2015-6 and has distributed it to HACM rent assistance staff. A copy of this SOP is included in the QAD Sharepoint drive.</p>	
Goal Date:	2/10/2023	Completed Date:	2/10/2023

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

QAD Comment:	First CAP response:	The HACM response to MOR 2023-8a is insufficient to close the finding. The FO Monitoring Letter is a separate and distinct document from the QAD CAP. No later than August 8, 2023 , the HACM must provide a sufficiently detailed and documented response to demonstrate compliance with this corrective action.	
	Second CAP response:	The HACM must submit a copy of its adopted procedures (procedural memo) and staff acknowledgement of the HACM’s new Standard Operating Procedure for Protection of Personally Identifiable Information that includes support documentation for all New Admissions effective March 1, 2024 through March 31, 2024. The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Corrective Actions MOR 2023-1 thru 8b	<p>FINAL ACTION MOR: The HACM Executive Director must ensure a complete 100 percent file review and ensure all necessary corrections are made to comply with the HCV rules and regulations, as well as statutory and regulatory guidelines. The current HACM program staff does not appear to be sufficiently trained with the proper expertise to complete this review. As noted above under the FMR section of this report, the Executive Director should strongly consider contracting out the program management process to a great extent. The consultant/contractor should also be engaged to ensure that Yardi® input is accurate and ensure corrections are made where warranted, which in turn will drive accurate financials.</p> <p>In most instances of contracting the program operations of a PHA, it is customary that current PHA employees are given first right of refusal for positions currently held.</p> <p>The contractor or consultant should also ensure that files are properly maintained and safeguarded.</p> <p>NOTE: EACH CORRECTIVE ACTION BY FINDING WILL BE ADDRESSED AS CORRECTIVE ACTION NO. MOR 2023-8b until all required actions have been completed.</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Finding FSS 2023-1		All Reviewed FSS Files Lack Important Required Documentation	
Corrective Action FSS 2023-1a:	The HACM must execute new Consents for Release of Information with all active FSS Participants within 90 days of transmittal of this report.		
PHA Strategies:	First CAP response:	HACM staff will begin to execute new Consents for Release of Information with all active FSS participants. We do wish to clarify with QAD whether the consent form you are asking us to execute is an updated form HUD 9886, "Authorization for the Release of Information" form which primarily covers income information or the "Family Self-Sufficiency Program Consent for Release of Information", a HACM form that allows us to obtain other information with residents including verification of progress towards FSS goals, or both. HACM may determine to obtain new signatures on both documents for completeness.	
	Second CAP response:	We thank QAD staff for the clarification and will continue to work on collecting these. We have corrected the goal date to 9/5/2023.	
Goal Date:	9/5/2023	Completed Date:	Click or tap to enter a date.
QAD Comment:	First CAP response:	This response is deemed tentatively sufficient, although HACM needs to correct its proposed date of completion (9/3/2023 is the Sunday before Labor Day) To clarify, the requirement of Corrective Action 2023-1a is execution of the HACM form "FSS Program Consent for Release	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>of Information.” It is important to note that these releases must be voluntary, and that a participant’s refusal to consent to their personal data being shared with external-to-HACM providers cannot be grounds for denial of participation in the FSS program. See the FSS Program Guidebook pg. 117.</p> <p>If, during HACM’s re-execution of participant consent forms, a participant elects not to consent to HACM sharing their information with outside providers, this must also be documented in the participant’s file via signatures and dates of both HACM and the participant acknowledging the denial of consent.</p> <p>HACM is welcome to update its FSS participants’ Form 9886 as it sees fit. However, it is not a requirement to close this Corrective Action.</p>		
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.		
Finding Closed:	<input type="checkbox"/>	<table border="1"> <tr> <td>Date Closed:</td> <td>Click or tap to enter a date.</td> </tr> </table>	Date Closed:	Click or tap to enter a date.
Date Closed:	Click or tap to enter a date.			

Finding FSS 2023-1	All Reviewed FSS Files Lack Important Required Documentation	
Corrective Action FSS 2023-1b	The HACM must properly record the baseline income and family rent amounts on the Contract of Participation (CoP) for each current FSS participant and include in the participant’s FSS file the Form 50058 used to justify the baselines as it conducts the file review described further in Finding No. 2.	
PHA Strategies:	First CAP response:	HACM will ensure that all CoPs are fully and properly executed, including the recording of the baseline income and family rent amounts on the CoP. In addition, the 50058 prior to the initial Action 8 50058 which documents the baseline information will be included in the participant file.
	Second CAP response:	<p>The following scope of work/deliverables will be done for each FSS participant:</p> <ul style="list-style-type: none"> • Finding FSS 2023-1b: Ensure the correct baseline income and family rent amounts on the CoP, and include the baseline Form 50058 in the participant FSS file as documentation. • Finding FSS 2023-1c: At the conclusion of the 100% file review described in Finding #2, HACM will generate participant escrow statements and provide them to all current FSS participants.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<ul style="list-style-type: none">• Finding FSS 2023-1d: As part of its 100% file review described in Finding #2, HACM staff will update both YARDI and PIC for all corrected FSS addenda.• Finding FSS 2023-2a: HACM staff will conduct a 100% file review of FSS participant files to ensure that all YARDI conversion errors that have resulted in escrow calculation errors and errors in FSS deposit amounts, and any other deficiencies have been fully corrected. We confirm that the review will include current participants and former participants whose initial or extended CoP ended after YARDI conversion date in 2019, or who were still listed as active due to the conversion errors.• Finding FSS 2023-2b: As part of the 100% file review, HACM staff will ensure that all escrow amounts and balances are accurate and consistent with the participant’s income and rent changes during the CoP. In addition, any graduates from the FSS program after the YARDI conversion date in 2019 will have their balances recalculated as of their actual graduation date to ensure they were paid the proper amount. If a former participant is determined to be eligible for additional escrow based on the review, they will be paid the additional escrow amount.• Finding FSS 2023-4a: As part of its 100% file review, HACM staff will conduct a review to ensure they were not terminated solely for inappropriate reasons such as failure to maintain full-time employment for 12 consecutive months or for receiving SSI or child only TANF. If any such inappropriate terminations are found, the termination will be reversed and any appropriate escrow upon graduation shall be paid out.• Finding FSS 2023-5a: During its 100% file review, HACM will prioritize verification for successful participants who have completed their contract and are waiting disbursement of escrow credits, so that HACM can promptly disburse the correct escrow amount and interest to them. HACM will provide QAD a list of the participants and all amounts disbursed as well as documentation of disbursement.• Finding FSS 2023-6a: HACM will review any terminations of participants prior to the
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>completion/expiration of their CoPs to ensure that they were appropriately terminated in accordance with its FSS Action Plan procedures/policy, and that the policy is consistently applied. Any participants that were terminated inappropriately will be offered the opportunity to be reinstated and their escrow restored.</p> <ul style="list-style-type: none"> • Finding FSS 2023-7c: As part of the 100% file review, HACM will review participant FSS case management notes and/or correspondence for any indicators that participants may have made HAP payments to landlords. If there are any such indications, HACM will investigate further to determine if the participant is due a refund and if the landlord is due any money from HACM. • Finding FSS 2023-8a: As part of the 100% file review, HACM staff will calculate the correct amount of escrow balance to be forfeited as of the correct discharge date. This will not include any interest or escrow after the discharge date. The forfeited amounts will be credited and used appropriately depending on whether they fall under the rules prior to 6/17/22 or those after 6/17/22. <p>Our tentative timeline for completing the 100% file review is as follows:</p> <ul style="list-style-type: none"> • 25% of FSS participants by 9/30/2023 • 25% of FSS participants by 10/31/2023 • 25% of FSS participants by 11/30/2023 • 25% of FSS participants by 12/31/2023 <p>These are very rough estimates subject to change.</p>
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	The HACM response to 2023-1b is tentatively sufficient to address this corrective action item, concurrent with 2023-2a. However, no later than August 8, 2023 , the HACM must provide a detailed timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe. Upon completion, HACM must certify to QAD that all baselines have been properly recorded on the CoPs and that the 50058s have been added to the participant files. The QAD will then determine a sample population for submission for confirmation.
	Second CAP response:	The QAD reviewed the number of families enrolled in the HACM’s FSS program and found there are ten families enrolled

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>as of February 29, 2024. The HACM must submit an item-by-item spreadsheet identifying and addressing each FSS participant file and specific finding (e.g., missing CoP, ITSP, form HUD 50058 Addendum, escrow balances etc.) noted which also certifies that all corrective actions have been taken; and copies of all documentation, verifications, and corrected 50058s have been placed in tenant file.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-1		All Reviewed FSS Files Lack Important Required Documentation	
Corrective Action FSS 2023-1c:	The HACM must generate participant escrow statements and provide them to all current FSS participants at the conclusion of the file review described further in Finding No. 2.		
PHA Strategies:	First CAP response:	At the conclusion of the 100% file review described in Finding #2, HACM will generate participant escrow statements and provide them to all current FSS participants.	
	Second CAP response:	See timetable in Finding FSS 2023-1b.	
Goal Date:	12/31/2023	Completed Date:	
QAD Comment:	First CAP response:	The HACM response to 2023-1c is tentatively sufficient to address this corrective action item. No later than August 8, 2023 , the HACM must provide a detailed timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe. Upon completion, HACM must certify to QAD that all participants have been provided escrow statements containing all information required under § 984.305 (a)(3) and provide sample statements as proof of compliance.	
	Second CAP response:	<p>The HACM must submit a spreadsheet identifying each FSS participant, their current escrow balances as of March 31, 2024, and evidence the HACM has notified each family of their escrow credit and balance.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Finding FSS 2023-1		All Reviewed FSS Files Lack Important Required Documentation	
Corrective Action FSS 2023-1d	HACM must update the 50058 FSS Addenda for all FSS participants as it conducts the 100% file review and recalculates escrows as described further in Finding No. 2.		
PHA Strategies:	First CAP response:	As part of its 100% file review described in Finding #2, HACM staff will include in its corrections to the 50058s in YARDI information contained in the 50058 FSS addenda.	
	Second CAP response:	HACM wishes to clarify that both YARDI and PIC will be updated for all corrected FSS addenda. Please see the response for Finding FSS-1b for a more detailed timeline.	
Goal Date:	12/31/2023	Completed Date:	
QAD Comment:	First CAP response:	The HACM response to 2023-1d is insufficient. No later than August 8, 2023 , please clarify that both Yardi and PIC will be updated with all corrected FSS addenda. The HACM must provide a detailed timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe. Upon certification of completion of this corrective action by HACM, QAD will test a sample of 50058s in PIC prior to officially closing this finding.	
	Second CAP response:	The HACM must submit a spreadsheet identifying each FSS family and evidence the form HUD 50058 has been updated to reflect the most current income and escrow information as of March 31, 2024. The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Finding FSS 2023-1		All Reviewed FSS Files Lack Important Required Documentation	
Corrective Action FSS 2023-1e:	The HACM FSS coordinators must complete the FSS training modules " FSS Program Online Training " and " Administering an Effective FSS Program: A Guidebook Based on Evidence and Promising Practices " (i.e. the FSS Program Guidebook) within 30 days of receipt of this report.		
PHA Strategies:	First CAP response:	HACM's two current FSS coordinators as well as the Resident Services Manager (Nannette Ray) have all completed the FSS Program Online Training" in HUD Exchange prior to June 2023. "Administering an Effective FSS Program: A Guidebook based on Evidence and Promising Practices" is the companion guidebook for the "FSS Program Online Training" and it is not a separate training. Therefore, while all staff have a copy of the Guidebook, there is not a certificate of completion since there	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		is no separate training for it. We can provide documentation from HUD exchange to show completion upon request.
	Second CAP response:	We have attached the documentation of completion of the HUD Exchange training for Latoya Onuchuku, Tequila McClain, and Nannette Ray in the QAD SharePoint drive.
Goal Date:	7/5/2023	Completed Date:
QAD Comment:	First CAP response:	This Finding is tentatively close pending QAD receipt no later than August 8, 2023 , of the documentation noted above from HUD Exchange.
	Second CAP response:	This Finding is closed.
Finding Closed:	<input checked="" type="checkbox"/>	Date Closed: 4/1/2024

Finding FSS 2023-2	Many Current and Former FSS Participants Are Owed Additional FSS Escrow Deposits.	
Corrective Action FSS 2023-2a:	Within 6 months of the date of this report, the HACM or an approved contractor must conduct a 100% file review of its FSS participants' files to remedy all violations of 24 CFR § 984, PIH Notices, and other deficiencies as described in this and other Findings. This review must include all current participants and all former participants whose initial or extended CoP ended after the Yardi conversion date in 2019.	
PHA Strategies:	First CAP response:	HACM staff will conduct a 100% file review of FSS participant files to ensure that all YARDI conversion errors that have resulted in escrow calculation errors and errors in FSS deposit amounts, and any other deficiencies have been fully corrected. We confirm that the review will include current participants and former participants whose initial or extended CoP ended after YARDI conversion date in 2019, or who were still listed as active due to the conversion errors.
	Second CAP response:	Please see the response for Finding FSS-1b.
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	The HACM response provided for FSS 2023-2 is tentatively sufficient to close this finding. No later than August 8, 2023 , the HACM must provide a detailed timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe.
	Second CAP response:	The HACM must submit an item-by-item spreadsheet identifying and addressing each FSS participant file and specific finding (e.g., missing CoP, ITSP, form HUD 50058 Addendum, escrow balances etc.) noted which also certifies that all

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>corrective actions have been taken; and copies of all documentation, verifications, and corrected 50058s have been placed in tenant file as of March 31, 2024. Specifically, escrow balances must be current, accurate, and updated on the amended 50058. If an FSS participant is owed additional FSS escrow credits or funds, the HACM must demonstrate the family was compensated. If an FSS participant has been credited an overstated escrow amount or overpaid escrow, the HACM must document the file and ensure future escrow credits are calculated and recorded correctly; and correct escrow is disbursed.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-2	Many Current and Former FSS Participants Are Owed Additional FSS Escrow Deposits.	
Corrective Action FSS 2023-2b:	The HACM must recalculate the FSS escrow balances of all current FSS participants, ensuring that all income and rent changes that occurred during the participant's CoP are properly reflected. The HACM must also recalculate the balances of all former participants who successfully graduated from the FSS program after the Yardi conversion date in 2019. Any former participant determined to be eligible for additional escrow credits during their term of participation must be paid the additional escrow amount.	
PHA Strategies:	First CAP response:	As part of the 100% file review, HACM staff will ensure that all escrow amounts and balances are accurate and consistent with the participant's income and rent changes during the CoP. In

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>addition, any graduates from the FSS program after the YARDI conversion date in 2019 will have their balances recalculated as of their actual graduation date to ensure they were paid the proper amount. If a former participant is determined to be eligible for additional escrow based on the review, they will be paid the additional escrow amount.</p>
	Second CAP response:	Please see the response for Finding FSS-1b.
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	<p>The HACM response to 2023-2b is tentatively sufficient. No later than August 8, 2023, the HACM must provide a detailed timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe. Upon completion of this corrective action concurrent with 2023-2a, please furnish to QAD an updated FSS participant and escrow ledger in Excel format that includes the total adjustments and additional disbursements, if any, for all FSS participants. Please also include copies of either the checks or direct deposits paid to all former participants deemed eligible for additional escrow based on the review results.</p>
	Second CAP response:	<p>The HACM must submit an item-by-item spreadsheet identifying and addressing each FSS participant file and specific finding (e.g., missing CoP, ITSP, form HUD 50058 Addendum, escrow balances etc.) noted which also certifies that all corrective actions have been taken; and copies of all documentation, verifications, and corrected 50058s have been placed in tenant file as of March 31, 2024. Specifically, escrow balances must be current, accurate, and updated on the amended 50058. If an FSS participant is owed additional FSS escrow credits or funds, the HACM must demonstrate the family was compensated. If an FSS participant has been credited an overstated escrow amount or overpaid escrow, the HACM must document the file and ensure future escrow credits are calculated and recorded correctly; and correct escrow is disbursed.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>
Finding Closed:	<input type="checkbox"/>	Date Closed:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Finding FSS 2023-2		Many Current and Former FSS Participants Are Owed Additional FSS Escrow Deposits.	
Corrective Action FSS 2023-2c:	<p>The HACM must immediately establish, using non-Federal funds, a \$100,000 contingent liability. The amount of \$100,000 is QAD’s best estimation of the upper range of the HACM’s potential liability for this finding. Due to the substantial programmatic failures described in this and other Findings, it is not possible to provide a firmer liability calculation. The final amount required to close this finding may be more or less than \$100,000.</p> <p>These funds are to be restricted in use to fund the additional FSS escrow credits and distributions required above. Any remaining funds may also be used to reestablish and/or distribute the escrows of any participant who is found during the 100% file review to have been improperly terminated or be otherwise due additional escrow credits/distributions.</p>		
PHA Strategies:	First CAP response:	Within the next 30 days, HACM will establish a \$100,000 contingent liability to be funded with non-federal funds in the COCC general ledger account. These funds will be restricted to fund any potential additional FSS escrow due to participants that will be required after the 100% file review.	
	Second CAP response:	As of 8/7/2023, HACM has established a \$100,000 contingent liability to be funded with non-federal funds (COCC). We have uploaded documentation of this transaction in the QAD Sharepoint drive.	
Goal Date:	8/5/2023	Completed Date:	8/7/2023
QAD Comment:	First CAP response:	This Finding will be closed upon receipt by QAD of the HACM GL transactions and bank transfers made to effect the establishment of the contingent liability. Please provide this documentation no later than August 8, 2023.	
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan. Specifically, the HACM must demonstrate the account is restricted to the funding of the FSS escrow underpayments until all FSS participant escrow accounts are current.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Finding FSS 2023-3	The HACM Improperly Recorded FSS Escrow Deposits and Interest to Participants After They Were No Longer Eligible to Receive Them
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Corrective Action FSS 2023-3a:	The HACM must reimburse the US Treasury \$102,473 using non-Federal funds. If, during the 100% file review pursuant to Corrective Action No. 2023-2a, HACM determines that additional participants received escrow and interest credits that they were not entitled to, those funds must be reimbursed to the Treasury from non-Federal sources as well.		
PHA Strategies:	First CAP response:	<p>HACM has a separate escrow bank account for the FSS participants. FSS deposits are transferred to the individual participant account from the Section 8 HAP account. The funds of active participants are kept in the escrow account. Therefore, for those still active participants, any adjustments in the account resulting from error calculation will not involve non-federal funds but will be settled between the escrow account and Section 8 HAP funds. HACM does wish to point out that there may be additional participants that may be due escrow that was never credited to them due to the YARDI conversion errors. The over-crediting of escrow and the under-crediting of escrow may offset one another. We are therefore requesting clarification from QAD whether it will be required that the over-funding of escrow must be reimbursed with non-federal funds.</p> <p>However, HACM confirms that if, during the 100% file review, there are participants who had completed the programs that were credited and paid for escrow or interest but are not entitled to, that those funds will be paid from non-federal funds and reimbursed to the Treasury.</p>	
	Second CAP response:	HACM appreciates the QAD update of the requirement.	
Goal Date:	12/31/2023 (estimated)	Completed Date:	
QAD Comment:	First CAP response:	<p>QAD acknowledges the HACM’s observation regarding the likely offsetting of over- and under-credited escrow amounts as valid. Accordingly:</p> <p>No repayment of disallowed costs should be made prior to completion of the 100% file review and its concurrent corrective actions.</p> <ol style="list-style-type: none"> 1) The priority of payments made from the contingent liability shall be: <ol style="list-style-type: none"> I. First, to distribute the outstanding escrows owed to participants who have been certified to have completed the CoP and are awaiting escrow disbursements and to distribute additional escrows otherwise owed to former participants; II. Second, to credit the escrow accounts of all current participants found to be owed 	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>additional escrow deposits because of this or any other Corrective Action.</p> <p>2) Third, to repay the US Treasury for any escrow drawn that was ineligible based on the results of the 100% file review.</p> <p>Note: The QAD will re-evaluate the need for re-payment once the 100% file review is completed. The QAD will follow-up periodically with the HACM to monitor progress.</p>
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-3	The HACM Improperly Recorded FSS Escrow Deposits and Interest to Participants After They Were No Longer Eligible to Receive Them	
Corrective Action FSS 2023-3b:	Within 60 days of the date of this report, the HACM must provide the contract extensions to support the \$9,453 in questioned escrow credits and interest allocations for the 11 participants. If there are no valid contract extensions on file for these participants, their portion of the questioned costs are disallowed and must be repaid to the Treasury with non-Federal funds.	
PHA Strategies:	First CAP response:	To facilitate HACM expediting the review of these 11 participants, HACM requests the list of the names of the 11 participants whose questioned escrow credits add up to the \$9,453. Similar to our response to 3a above, if the participants are still active in the program, the settlement questioned cost will be handled the same.
	Second CAP response:	We have updated our goal date to 9/5/2023.
Goal Date:	9/5/2023	Completed Date:
QAD Comment:	First CAP response:	You will find the list of 11 participants at this site OHVP - Quality Assurance Division - List of FSS Participants -11 - All Documents (sharepoint.com) . We have granted Patricia Dee access, if others need access, please provide those email addresses. QAD is extending the deadline for completion of this Corrective Action 2023-3b to no later than September 5, 2023 . If any of the 11 participants are found to have valid contract extensions, please provide QAD copies of the extensions immediately upon location. This Finding will remain open until resolved.
	Second CAP response:	The HACM must submit copies of the CoP extensions granted for all current FSS participants as of September 1, 2020 including supporting documentation to demonstrate providing

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		sufficient narrative and sufficiently detailed documentation to demonstrate compliance with progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-4	HACM Has Improper Requirements for Program Completion	
Corrective Action FSS 2023-4a:	During its 100% file review, the HACM must conduct a review of its terminated FSS participant files to ensure they were not terminated solely for failure to maintain full-time employment for 12 consecutive months, nor for receiving SSI or child only TANF. Any participants found to have been improperly terminated for failure to meet either of these requirements, and who otherwise completed all other agreed-upon ITSB goals, must be disbursed their escrow.	
PHA Strategies:	First CAP response:	As part of its 100% file review, HACM staff will conduct a review to ensure they were not terminated solely for inappropriate reasons such as failure to maintain full-time employment for 12 consecutive months or for receiving SSI or child only TANF. If any such inappropriate terminations are found, the termination will be reversed and any appropriate escrow upon graduation shall be paid out.
	Second CAP response:	Please see the response for Finding FSS-1b.
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	This response is tentatively sufficient concurrent with completion of the 100% FSS file review and will be closed contingent upon the results of the review and corrective action(s) as appropriate are made. No later than August 8, 2023 . Please provide a timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe
	Second CAP response:	The HACM must submit its preliminary assessment of whether FSS participants were terminated incorrectly and due escrow.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-5	The HACM Has Improperly Withheld Escrow Disbursements from Participants it Has Certified to Have Completed the FSS Program	
Corrective Action FSS 2023-5a:	<p>During its 100% file review pursuant to Finding 2, HACM must prioritize verification of any additional escrows and interest owed to the successful participants who are still awaiting disbursement of their escrow and promptly disburse to them.</p> <p>The amount disbursed must be as of the date of certification of completion of the CoP, subtracting out all disallowed escrow credits and interest allocations occurring after such date. A complete listing of the participants and the amounts disbursed, to include copies of ACH transfers or checks, must be provided to the QAD before this finding will be closed.</p>	
PHA Strategies:	First CAP response:	During its 100% file review, HACM will prioritize verification for successful participants who have completed their contract and are waiting disbursement of escrow credits, so that HACM can promptly disburse the correct escrow amount and interest to them. HACM will provide QAD a list of the participants and all amounts disbursed as well as documentation of disbursement.
	Second CAP response:	Please see the response for Finding FSS-1b.
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	This response is tentatively sufficient` concurrent with completion of the 100% file review and will be closed contingent upon the results of the review and corrective action(s) as appropriate are made. No later than August 8,

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		2023. Please provide a timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-6	The HACM Does Not Follow Its Own Early Termination Policies nor Does it Consistently Apply Them to Participants.	
Corrective Action FSS 2023-6a:	During its 100% file review, the HACM must determine whether its involuntary termination procedures as described in its FSS Action Plan were followed for the FSS Participants it terminated prior to the expiration of their CoPs. Any participants found to have been unreasonably terminated must be offered the opportunity to be reinstated and have their escrow restored.	
PHA Strategies:	First CAP response:	HACM will review any terminations of participants prior to the completion/expiration of their CoPs to ensure that they were appropriately terminated in accordance with its FSS Action Plan procedures/policy, and that the policy is consistently applied. Any participants that were terminated inappropriately will be offered the opportunity to be reinstated and their escrow restored.
	Second CAP response:	Under the old FSS Action Plan (June 2004), the involuntary termination procedures were not as detailed as under the current FSS Action Plan (September 2022). We have included pages 20-22 of the new FSS Action Plan uploaded to the QAD Sharepoint drive to show the criteria currently used in which was based on the HUD template.
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	This response is insufficient. No later than August 8, 2023 , please provide further detail as to what criteria HACM will use to conclude whether a given early termination was appropriate or not.
	Second CAP response:	The HACM must submit its preliminary assessment of whether its involuntary termination procedures as described in its FSS Action Plan were followed for the FSS Participants it terminated prior to the expiration of their CoPs.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-7	An FSS Participant Appears to Have Paid the HAP Portion of Their Rent for Months, Possibly Resulting in Their Landlord Receiving Double Subsidy		
Corrective Action FSS 2023-7a:	<p>HACM must work with the participant to verify the total amount of HAP payments they made and ensure that the landlord reimburses them those amounts.</p> <p>The QAD must be provided with all supporting documentation identifying the total amount that may be due back to either the tenant or due to the landlord. Amounts paid to the tenant must be paid from the HACM administrative fee reserve (UNP). Current year administrative fees earned shall not be used. QAD will not close this finding until such time all supporting documentation is provided.</p>		
PHA Strategies:	First CAP response:	HACM will work with the participant to verify the total amount of HAP payments that may have been made by the participant to the landlord and ensure that the landlord reimburses them if applicable. We will provide supporting documentation to QAD to verify amounts due to either the participant or landlord and will also ensure that any payments are made from an appropriate fund (e.g., HACM admin fee reserve (UNP) and not the current year admin fee).	
	Second CAP response:	No change	
Goal Date:	9/5/2023	Completed Date:	
QAD Comment:	First CAP response:	This response is deemed tentatively sufficient and will be closed upon QAD evaluation of the 100% file review results.	
	Second CAP response:	The HACM must submit its preliminary assessment of the FSS participants that paid the HAP portion of their rent and the amount that may be due back to either the tenant or due to the landlord.	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-7	An FSS Participant Appears to Have Paid the HAP Portion of Their Rent For Months, Possibly Resulting in Their Landlord Receiving Double Subsidy	
Corrective Action FSS 2023-7b:	HACM must determine whether retroactive HAP payments are owed to the landlord for the months of September and October 2021.	
PHA Strategies:	First CAP response:	HACM will determine whether HAP payments were inappropriately not paid for September and October 2021 and are owed to the landlord by HACM.
	Second CAP response:	No change
Goal Date:	9/5/2023	Completed Date:
QAD Comment:	First CAP response:	This response is deemed tentatively sufficient and will be closed upon receipt of supporting documentation by the HACM-provided Goal Date of 9/5/2023
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-7	An FSS Participant Appears to Have Paid the HAP Portion of Their Rent for Months, Possibly Resulting in Their Landlord Receiving Double Subsidy	
Corrective Action FSS 2023-7c:	During its 100% file review, HACM should review participant case management notes and correspondence for any indicators that participants may have made HAP payments and investigate accordingly.	
PHA Strategies:	First CAP response:	As part of the 100% file review, HACM will review participant FSS case management notes and/or correspondence for any indicators that participants may have made HAP payments to landlords. If there are any such indications, HACM will investigate further to determine if the participant is due a refund and if the landlord is due any money from HACM.
	Second CAP response:	Please see the response for Finding FSS-1b.
Goal Date:	12/31/2023	Completed Date:
QAD Comment:	First CAP response:	This response is deemed tentatively sufficient concurrent with completion of the 100% file review. No later than August 8,

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		2023. Please provide a timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe
	Second CAP response:	The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.
Finding Closed:	<input type="checkbox"/>	Date Closed:

Finding FSS 2023-8	The HACM is Not Timely Processing FSS Escrow Forfeitures
Corrective Action FSS 2023-8a:	<p>HACM must calculate the proper forfeiture amount for each discharged participant with a current escrow balance, subtracting all disallowed escrow credits and interest allocations that were credited to balances after the discharge date as detailed in Finding No. 3.</p> <p>For participants who were discharged prior to June 17, 2022, the forfeited amounts must be credited back to the program of origin. For those discharged June 17, 2022 and later, the forfeited amounts must be used for the benefit of FSS participants in good standing pursuant to Notice PIH-2022-20.</p>

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

PHA Strategies:	First CAP response:	<p>Due to the number of issues with the YARDI conversion with incorrect FSS enrollment dates, incorrect baseline income and TTP information and incorrect escrow calculations, it has not been possible to calculate correct forfeited escrow amounts and discharge them.</p> <p>As part of the 100% file review, HACM staff will calculate the correct amount of escrow balance to be forfeited as of the correct discharge date. This will not include any interest or escrow after the discharge date. The forfeited amounts will be credited and used appropriately depending on whether they fall under the rules prior to 6/17/22 or those after 6/17/22.</p>	
	Second CAP response:	Please see the response for Finding FSS-1b.	
Goal Date:	12/31/2023	Completed Date:	
QAD Comment:	First CAP response:	<p>This response is deemed tentatively sufficient concurrent with completion of the 100% file review. No later than August 8, 2023. Please provide a timeline with milestones and deliverables demonstrating how this corrective action will be completed within the specified timeframe</p>	
	Second CAP response:	<p>The HACM must submit its preliminary assessment of the FSS escrow forfeitures that were not processed timely by the HACM and the forfeited amounts that must be credited back to the program of origin.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Concern FSS 2023-1		An FSS Participant Applied for Emergency Rental Assistance (MERA) When HACM Failed to Make Timely HAP Payments to Their Landlord	
Recommended Action FSS 2023-1a:	HACM should verify with SDC, the MERA program administrator, whether any ERA payments were made to the participant's landlord. If so, and HACM has not yet reimbursed the landlord for the missed HAP payments, HACM must ensure that it makes no retroactive HAP payments for the period that the landlord received ERA funds.		
PHA Strategies:	First CAP response:	HACM will verify with SDC whether the ERA payment was made to the landlord. If so, and HACM has not yet reimbursed the landlord, HACM will ensure no retroactive HAP payments are made to the landlord for the period covered by the ERA funds.	
	Second CAP response:	No change	
Goal Date:	9/5/2023	Completed Date:	
QAD Comment:	First CAP response:	This response is deemed tentatively sufficient. Please provide QAD with documentation supporting HACM's conclusion by the Goal Date of 9/5/2023.	
	Second CAP response:	The HACM must submit its preliminary assessment of the FSS participants determining whether the FSS participant applied for MERA and whether the HACM provided duplicative assistance. The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

Concern FSS 2023-1		An FSS Participant Applied for Emergency Rental Assistance (MERA) When HACM Failed to Make Timely HAP Payments to Their Landlord	
Recommended Action FSS 2023-1b:	If HACM has already made retroactive HAP payments and finds that the landlord received ERA funds for any of those months, HACM must seek reimbursement from the landlord of the duplicate HAP payments.		
PHA Strategies:	First CAP response:	IF HACM did make retroactive HAP payments for a period that the landlord received ERA funds, HACM will seek reimbursement from the landlord for duplicate HAP payments.	
	Second CAP response:	No change	
Goal Date:	9/5/2023	Completed Date:	
QAD Comment:	First CAP response:	This response is deemed tentatively sufficient. Please provide QAD with documentation supporting HACM's conclusion by the Goal Date of 9/5/2023.	
	Second CAP response:	The HACM must submit its preliminary assessment of the FSS participants determining whether the FSS participant applied	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

		<p>for MERA and whether the HACM provided duplicative assistance.</p> <p>The HACM will need to submit monthly updates beginning May 1, 2024 providing sufficient narrative and sufficiently detailed documentation to demonstrate progress and adherence to the outlined workplan.</p>	
Finding Closed:	<input type="checkbox"/>	Date Closed:	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

RESPONSE TRACKER

For QAD use only.

Corrective Actions	Date closed	Closed	Closed with Conditions	Condition
Finding FMR 2023-1a		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-1b		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-1c		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-1d	12/29/2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-1e		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-1f		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-1g		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-2a		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-2b		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-3a		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-4a		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FMR 2023-4b		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-1		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-2		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-3		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-4		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-5		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-6		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-7		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-8a		<input type="checkbox"/>	<input type="checkbox"/>	
Finding MOR 2023-8b		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Finding FSS 2023-1a		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FSS 2023-1b		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FSS 2023-1c		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FSS 2023-1d		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FSS 2023-1e		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FSS 2023-2a		<input type="checkbox"/>	<input type="checkbox"/>	
Finding FSS 2023-2b		<input type="checkbox"/>	<input type="checkbox"/>	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

MILWAUKEE FIELD OFFICE

HOUSING AUTHORITY OF THE CITY OF MILWAUKEE (WI002)

CORRECTIVE ACTION PLAN

Finding FSS 2023-2c	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-3a	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-3b	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-4a	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-5a	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-6a	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-7a	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-7b	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-7c	<input type="checkbox"/>	<input type="checkbox"/>
Finding FSS 2023-8a	<input type="checkbox"/>	<input type="checkbox"/>
Concern FSS 2023-1a	<input type="checkbox"/>	<input type="checkbox"/>
Concern FSS 2023-1b	<input type="checkbox"/>	<input type="checkbox"/>