

# **Michigan State Housing Development Authority**

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**Federal Awards  
Supplemental Information  
June 30, 2013**

# Michigan State Housing Development Authority

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Report on Schedule of Expenditures of Federal Awards  
Required by OMB Circular A-133

Independent Auditor's Report

To the Board of Directors and Mr. Thomas H. McTavish, CPA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

We have audited the financial statements of the business-type activities and the discretely presented component unit of Michigan State Housing Development Authority (the "Authority") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated October 18, 2013 which contained unmodified opinions on the financial statements of the business-type activities and the discretely presented component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 18, 2013.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

March 18, 2014



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Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management, the Board of Directors,  
and Mr. Thomas H. McTavish, CPA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Michigan State Housing Development Authority (the "Authority") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated October 18, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Michigan State Housing Development Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To Management, the Board of Directors,  
and Mr. Thomas H. McTavish, CPA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2013-001, that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Michigan State Housing Development Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Michigan State Housing Development Authority's Response to Findings**

Michigan State Housing Development Authority's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Michigan State Housing Development Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

October 18, 2013



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Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors and Mr. Thomas H. McTavish, CPA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

**Report on Compliance for Each Major Federal Program**

We have audited Michigan State Housing Development Authority's (the Authority's) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. Michigan State Housing Development Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Michigan State Housing Development Authority's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Michigan State Housing Development Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Michigan State Housing Development Authority's compliance.

To the Board of Directors and Mr. Thomas H. McTavish, CPA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

### ***Opinion on Each Major Federal Program***

In our opinion, Michigan State Housing Development Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as Finding 2013-002. Our opinion on each major federal program is not modified with respect to these matters.

Michigan State Housing Development Authority's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Michigan State Housing Development Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of Michigan State Housing Development Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Michigan State Housing Development Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and other deficiencies that we consider to be a significant deficiency.

To the Board of Directors and Mr. Thomas H. McTavish, CPA,  
Auditor General, State of Michigan  
Michigan State Housing Development Authority

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2013-002 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2013-003 to be a significant deficiency.

Michigan State Housing Development Authority's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and/or corrective action plan. Michigan State Housing Development Authority's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

March 18, 2014

# Michigan State Housing Development Authority

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/ Grant Number	Federal Expenditures
U.S. Department of Housing and Urban Development:			
Passed through the State of Michigan Economic Development Corporation			
CDBG - State-administered CDBG Cluster:			
Community Development Block Grant	14.228	Various	\$ 8,519,304
Neighborhood Stabilization Program I	14.228	B-08-DN-26-0001	30,905,649
Neighborhood Stabilization Program III	14.228	B-11-DN-26-0001	<u>484,245</u>
Total CDBG State-Administered CDBG Cluster			39,909,198
Section 8 Project-based Cluster:			
Section 8 - Contract Administration	14.182	Various	204,582,095
Section 8 - New Construction/Substantial Rehabilitation	14.182	Various	<u>107,178,042</u>
Total Section 8 Project-based Cluster			311,760,137
Housing Voucher Cluster - Section 8 - Housing Choice Voucher	14.871	Various	<u>166,381,753</u>
Total Clusters			518,051,088
Home Investment Partnership Program	14.239	M11-SC260100 M12-SC260100	10,616,383
			<u>12,540,650</u>
Total Home Investment Partnership Program			23,157,033
Technical Assistance	14.239	MI HM 001 07	129,796
			<u>44,805</u>
			174,601
Comprehensive Housing Counseling	14.169	HC-12-0341-004	156,862
Special Needs Assistance Program - Supportive Housing Program	14.235	MI0009B5F001003	640,500
Emergency Shelter Grant Program	14.231	E-11-DC-26-0001 E-12-DC-26-0001	2,217,089
			<u>3,755,779</u>
Total Emergency Shelter Grant Program			5,972,868
ARRA - Neighborhood Stabilization Program	14.256	B-09-CN-MI-0035	89,599,480
ARRA- Homelessness Prevention and Rapid Re-housing Program	14.257	S09-DY-26-0001	<u>27,725</u>
Total U.S. Department of Housing and Urban Development			637,780,157
U.S. Department of Treasury - Passed through Neighborhood Works			
National Foreclosure Mitigation Counseling	21.000	PL112-1095X1350 PL112-5595X1350	482,875
			<u>255,546</u>
Total U.S. Department of Treasury			738,421
U.S. Department of Transportation - Passed through Michigan Department of Transportation - Highway Planning and Construction Cluster - Highway Planning and Construction			
	20.205	ENH200500043/ STP 0884 (048)/ ENH200700037	28,703
U.S. Department of the Interior:			
Historic Preservation Fund Grants-in-Aid	15.904	26-10-21929	81,087
	15.904	26-11-31929	281,484
	15.904	26-12-41929	781,885
Save America's Treasure	15.929	26-08-AP-4112	<u>32,977</u>
Total U.S. Department of Interior			1,177,433
Total federal awards			<u>\$ 639,724,714</u>

See Notes to Schedule of Expenditures  
of Federal Awards.

# Michigan State Housing Development Authority

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

### Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Michigan State Housing Development Authority under programs of the federal government for the year ended June 30, 2013. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Michigan State Housing Development Authority, it is not intended to, and does not, present the net position; changes in revenue, expenses, and net position; or cash flows of Michigan State Housing Development Authority. Pass-through entity identifying numbers are presented where available.

### Note 2 - Subrecipient Awards

Of the federal expenditures presented in the Schedule, federal awards were provided to subrecipients as follows:

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Section 8 Contract Administration	14.182	\$ 198,375,856
Section 8 New Construction	14.182	107,178,042
Housing Choice Voucher	14.871	152,998,575
Home Investment Partnership Program	14.239	20,601,675
Technical Assistance	14.239	174,601
Supporting Housing Program	14.235	640,500
Emergency Shelter Grant Program	14.231	5,972,868
ARRA Neighborhood Stabilization Program	14.256	86,700,826
ARRA Homelessness Prevention and Rapid Re-housing Program	14.257	27,725
Community Development Block Grant	14.228	37,771,467
National Foreclosure Mitigation Counseling	21.000	738,421
Highway Planning and Construction	20.205	28,703
Historic Preservation Fund Grants-in-Aid	15.904	55,743
	Total	<u>\$ 611,265,002</u>

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs Year Ended June 30, 2013

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

Yes  No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
14.871	Section 8 Housing Choice Vouchers
14.239	Home Investment Partnership Program/Technical Assistance
14.256	ARRA Neighborhood Stabilization Program (NSP2)
14.228	Community Development Block Grant
14.231	Emergency Shelter Grant Program

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?  Yes  No

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

### Section II - Financial Statement Audit Findings

Reference Number	Finding
2013-001	<p><b>Finding Type</b> - Significant deficiency</p> <p><b>Criteria</b> - Good business practices require the general ledger to be complete and free of misstatements before financial statement audits begin.</p> <p><b>Condition</b> - Since the audit and year-end close were performed simultaneously, the audit team identified adjustments and the Authority provided the audit team with several client-prepared journal entries.</p> <p><b>Context</b> - We understand the Authority had a significant amount of activity related to operations, especially near year end. Consequently, the Authority was performing its year-end close process during the start of the audit fieldwork.</p> <p><b>Cause</b> - There is a high level of operational activity performed at year end with limited staff.</p> <p><b>Effect</b> - There were several adjustments made by the Authority after fieldwork began and many were identified by the Authority's staff; however, there were several immaterial adjustments identified by the auditors.</p> <p><b>Recommendation</b> - We recommend delaying the audit until after the year-end close process. Due to the strict deadline on issuing the audit, it is important that the trial balance and supporting schedules are ready to audit at the beginning of fieldwork.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The Authority agrees that the audit fieldwork should not begin until after the year-end closing process. A number of general ledger changes related to federal reporting requirements were being contemplated during the year-end closing process. When the Authority has the ability to control the timing of the federal reporting requirements, it will address them prior to the year-end closing process.</p>

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

### Section III - Federal Program Audit Findings

Reference

Number

Finding

2013-002 **Program Name** - CFDA #14.239 Home Investment Partnership (HOME)

**Pass-through Entity** - N/A

**Finding Type** - Material weakness and material noncompliance with laws and regulations

**Criteria** - Each participating jurisdiction must provide eligible matching contributions of 25 percent of HOME funds drawn down during the fiscal year. The match must be provided by the end of the fiscal year. Participating jurisdictions are required to maintain records, including individual project records and a running log, demonstrating compliance with the matching requirements, including the type and amount of contributions by project. Matching information is provided on the HOME Match Report (HUD-40107-A) (24 CFR sections 92.218 through 92.220, 92.222, and 92.508).

**Condition** - For several years, adequate records were not maintained to demonstrate compliance with matching requirements. This issue was initially identified as a result of a monitoring review performed by the Office of Community Planning and Development.

**Questioned Costs** - N/A

**Context** - Since 2007, no new match has been recorded. When the individuals responsible for managing the match were asked about recording current funds eligible for match designation, neither had the capacity to identify or explain the match documentation.

**Cause and Effect** - Staff turnover combined with a large amount of historic and current match carryover resulted in failure to record or capture match.

**Recommendation** - We recommend implementing formal procedures to ensure that even in the event of staff turnover, these requirements are understood and effectively implemented.

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2013-002 (Con't)	<p><b>Views of Responsible Officials and Planned Corrective Actions</b> - Upon response to the July 2012 HUD HOME Review, MSHDA responded to the Match finding by requesting HUD Technical Assistance (TA) and within 90 days of receiving TA assistance MSHDA would bring the Match log into compliance. In a March 2013 letter from HUD, MSHDA was denied TA assistance and was referred to instructor-based and web-based trainings.</p> <p>MSHDA had Match training on April 25, 2013, with a national TA consultant with expertise in the HOME program and the MSHDA HOME team, as well as subsequent discussions between the consultant and several MSHDA staff. Multifamily staff has updated the Multifamily HOME Match. The spreadsheet has been shared with the TA consultant, who offered several suggestions. Going forward, the appropriate HOME team will continue to be responsible for updating the Match document.</p> <p>At least once during the June 30, 2014 fiscal year, MSHDA will review the Match documents for accuracy and matching contributions.</p>

Reference Number	Finding
2013-003	<p><b>Program Name</b> - CFDA #14.231 Emergency Shelter Grants, CFDA #14.239 Home Investment Partnership Program</p> <p><b>Pass-through Entity</b> - N/A</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Criteria</b> - With regards to the requirements for federal funding accountability and transparency act implementation, each entity is required to report each action that obligates \$25,000 or more in federal funds that does not include recovery funds for a sub-award to an entity. (2 CFR 170.330)</p> <p><b>Condition</b> - In some instances, the Authority did not fully comply with FFATA reporting requirements.</p> <p><b>Questioned Costs</b> - N/A</p> <p><b>Context</b> - The Authority missed timely reporting of initial award and award amendments related to the activity with some subrecipients.</p>

# Michigan State Housing Development Authority

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2013-003 (Con't)	<p><b>Cause and Effect</b> - Because FFATA reporting guidelines are fairly new and the Authority is involved in a significant number of sub-award contracts, there was a misunderstanding surrounding (1) the "entitlement" pool of funding and (2) reporting guidelines as they related to sub-award amendments. As a result, some required FFATA reports were not filed timely.</p> <p><b>Recommendation</b> - As always, we recommend investing the time to thoroughly understand new federal regulations as they are published, especially considering the Authority's significant volume of federally funded activity.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - FFATA reports have been filed for sub-award amendments. Staff is now aware of the FFATA reporting requirements as they relate to amendments and will report future amendments in a timely manner as required by federal regulations.</p> <p>At least once during the June 30, 2014 fiscal year, MSHDA will review the FFATA reports for accuracy and timeliness.</p>

# Michigan State Housing Development Authority

## Summary Schedule of Prior Audit Findings Year Ended June 30, 2013

Prior Year Finding Number	Federal Program	Original Finding Description	Status	Planned Corrective Action
2012-2	21.000 National Foreclosure Mitigation Counseling	Through May 2012, procedures were not implemented to ensure minimization of the time between the transfer of federal funds and the disbursement of funds for program purposes.	Corrected	N/A
2012-3	14.871 Housing Choice Voucher Program	The Authority did not prove to have maintained adequate documentation necessary to properly determine and reexamine participants for eligibility.	Corrected	N/A
2012-4	14.874 Housing Choice Voucher Program	The waitlist was not included in tenant files and was unable to be recreated to support which individuals reached the top of the waitlist through January 2012.	Corrected	N/A
2012-5	14.256 ARRA Neighborhood Stabilization Program, 14.228 Community Development Block Grant, 14.239 Home Investment Partnership	The review of subrecipient A-133 reports and periodic monitoring of subrecipient activity was not consistently completed in accordance with OMB Circular A-133 requirements.	Corrected	N/A