

CITY OF PITTSBURG
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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CITY OF PITTSBURG
SINGLE AUDIT REPORT
For The Year Ended June 30, 2023

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CITY OF PITTSBURG

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2023**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? X Yes None Reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? X Yes None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X Yes No

Identification of major program(s):

Assistance Listing Number(s)	Name of Federal Program or Cluster
<u>14.871</u>	<u>Section 8 Housing Choice Voucher Cluster</u>
<u>21.027</u>	<u>COVID-19 – Coronavirus State and Local Fiscal Recovery Funds</u>

Dollar threshold used to distinguish between type A and type B programs: \$1,076,658

Auditee qualified as low-risk auditee? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit disclosed a significant deficiency, but no material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated March 25, 2024 which is an integral part of our audits and should be read in conjunction with this report.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Our audit disclosed the following findings and questioned costs required to be reported in accordance with Uniform Guidance.

Finding SA2023-001: *Department of Housing and Urban Development Voucher Management System (VMS) Monitoring Review Findings*

Assistance Listing Number: 14.871

Assistance Listing Title: Section 8 Housing Choice Vouchers Cluster

Name of Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number and Year: CA060VO (2023)

Criteria: 24 CFR Section 982 requires recipients of Section 8 Housing Choice Vouchers to submit data on monthly leasing activities and costs for the program via mandatory Public Housing Authority (PHA) reporting through the Voucher Management System (VMS). The Department of Housing and Urban Development (HUD) reviews VMS data and uses the data for a variety of major functions, including budget formulation, utilization analysis and funding allocations.

Condition: During the current year, the City underwent a monitoring review by the grantor related to the VMS data submitted by the City to HUD for the City’s Section 8 Housing Choice Voucher Program (Program) for the time period of December 1, 2021 through November 30, 2022. The purpose of the review was to validate the Unit Months Leased (UML) and related Housing Assistance Payment (HAP) expenses certified as accurate by the PHA. The grantor issued a letter dated March 6, 2023 detailing the results of the review.

The monitoring review results included one finding and three concerns:

- **Finding 1:** Multiple HAP and unit months leased (UML) categories could not be validated, adversely affecting validation of total HAP and total UML.
- **Concern 1:** The portable vouchers administered UML and HAP could not be validated.
- **Concern 2:** Vouchers issued but not under HAP contract on the last day of the month could not be validated.
- **Concern 3:** The PHA did not report the number of project-based vouchers (PBVs) under an agreement to enter into a HAP contract and not under a HAP contract.
- **Concern 4:** The number of PBVs under HAP contract and leased/not leased; and the total PBV HAP expenses could not be validated.

Effect: The Housing Authority is not in compliance with the requirements set forth by 24 CFR Section 982 regarding VMS reporting.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding SA2023-001: *Department of Housing and Urban Development Voucher Management System (VMS) Monitoring Review Findings (Continued)*

Cause: The above was due to understaffing at the Housing Authority during fiscal years 2022 and 2023. Furthermore, the Housing Authority converted its Housing software during fiscal year 2022 and the new Housing software had systemic reporting errors that adversely impacted the reporting during fiscal year 2023.

Recommendation: Although the City responded to the findings in its April 6, 2023 letter to the grantor with corrective action plans, the City should revise its policies and procedures, where applicable, to ensure that all VMS reporting is in compliance with the grant requirements and CFR. In addition, the City should continue to work with HUD to ensure compliance with all goals identified in the corrective action plan provided to HUD.

View of Responsible Officials and Planned Corrective Actions: Please see Corrective Action Plan separately prepared by the City.

CITY OF PITTSBURG

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Pass-Through To Subrecipients	Federal Expenditures
US Department of Housing & Urban Development Direct Programs:				
Community Development Block Grants/Entitlement Grants Cluster	14.218			
Entitlement Program				\$118,056
Subgrants			\$500,970	500,970
COVID-19 - CDBG-CV				180,529
Subtotal Community Development Block Grants/Entitlement Grants Cluster				<u>799,555</u>
Housing Voucher Cluster				
Section 8 Housing Choice Voucher Program	14.871			<u>23,276,273</u>
Total Department of Housing and Urban Development				<u>24,075,828</u>
Department of Justice Direct Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738			<u>33,623</u>
Total Department of Justice				<u>33,623</u>
Department of Transportation Pass-Through Programs From:				
California Department of Transportation				
Highway Planning and Construction Program (Federal-Aid Highway Program)				
2019-01 Traffic Signal Improvements	20.205	HSIPL-5127(037)		130,378
Stoneman Avenue Intersection Improvements	20.205	HSIPL-5127(034)		154,409
Metropolitan Transportation Commission				
One Bay Area Grants (OBAG) Program				
2018-03 BART Pedestrian & Bicycle Connectivity	20.205	CML-5127(036)		29,994
Pavement Improvement/Rehabilitation Program	20.205	STPL-5127(041)		61,069
Subtotal Highway Planning and Construction Program				<u>375,850</u>
State of California-Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
Selective Traffic Enforcement Program	20.608	PT22056		<u>72,532</u>
Total Department of Transportation				<u>448,382</u>
US Department of Homeland Security Pass-Through Program From:				
California Governor's Office of Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4482-DR-CA		<u>32,781</u>
Department of the Treasury Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			<u>11,049,215</u>
US Environmental Protection Agency Direct Programs:				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818			45,389
Brownfields Multi-Purpose Cooperative Program	66.818			<u>203,380</u>
Subtotal US Environmental Protection Agency Direct Program				<u>248,769</u>
Total Expenditures of Federal Awards			<u>\$500,970</u>	<u>\$35,888,598</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF PITTSBURG

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2023

NOTE 1 – REPORTING ENTITY

The Schedule of Expenditure of Federal Awards (the Schedule) includes expenditures of federal awards for the City of Pittsburg, California (City) and its component units as disclosed in the notes to the Basic Financial Statements.

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such “General Law” cities. The City uses the Council/Manager form of government. The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government’s exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The following component units are included in the basic financial statements of the City:

- Housing Authority
- Public Infrastructure Financing Authority
- Pittsburg Power Company
- Pittsburg Arts & Community Foundation
- Southwest Pittsburg GHAD II

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting refers to *when* revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The proprietary and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Expenditures of Federal Awards reported on the Schedule are recognized when incurred.

NOTE 3 – INDIRECT COST ELECTION

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF PITTSBURG

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2023**

NOTE 4 – LOAN AND/OR LOAN GUARANTEE PROGRAM

The following loan program balance and transaction relating to these programs are included in City’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at June 30, 2023 consists of the following:

Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2023
14.218	Community Development Block Grant/Entitlement Grants	\$235,800

**INDEPENDENT AUDITOR’S 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***

To the Honorable Members of the City Council
City of Pittsburg, California

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pittsburg as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated March 25, 2024. Our report included an emphasis of a matter paragraph disclosing the implementation of new accounting principles.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) as a basis for designing 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 City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’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 City’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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiency in internal control that we consider to be a significant deficiency as listed on the Schedule of Significant Deficiencies included as part of our separately issued Memorandum on Internal Control dated March 25, 2024, which is an integral part of our audit and should be read in conjunction with this report.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’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 financial statements. 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*.

We have also issued a separate Memorandum on Internal Control dated March 25, 2024, which is an integral part of our audit and should be read in conjunction with this report.

City’s Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the City’s response to the findings identified in our audit and described in our separately issued Memorandum on Internal Control dated March 25, 2024, which is an integral part of our audit and should be read in conjunction with this report.

The City’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 City’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 City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pleasant Hill, California
March 25, 2024

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Members of the City Council
City of Pittsburg, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Pittsburg's (City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item SA2023-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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 a 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. *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 deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item SA2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining funds information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 25, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Mazze & Associates

Pleasant Hill, California
March 25, 2024



City of Pittsburg

916 Cumberland Street, Pittsburg, CA 94565
Tel: (925) 252-4060 FAX (925) 427-2715 TTY: (925) 427-7950

SINGLE AUDIT FOR THE YEAR ENDED JUNE 30, 2023

CORRECTIVE ACTION PLAN FOR THE CITY OF PITTSBURG

FINANCIAL STATEMENT FINDINGS-CURRENT YEAR:

2023-01: Timely Bank Reconciliations

Name(s) of the contact person:

- Laura Mendez, Finance Manager – Reporting

Corrective Action Plan:

- The City agrees with the finding and the recommendation for timely Bank Reconciliations. Management will review the internal control process and staffing allocations of duties to make sure Bank Reconciliations are completed, reviewed and approved on a timely matter, within 30-45days.

Anticipated Completion Date:

- Fiscal Year 2023-24

FEDERAL AWARD FINDINGS-CURRENT YEAR:

Finding SA2023-001: *Department of Housing and Urban Development Voucher Management System (VMS) Monitoring Review Findings*

Assistance Listing Number: 14.871

Assistance Listing Title: Section 8 Housing Choice Vouchers Program

Name of Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number and Year: CA060VO (2023)

Fiscal Year of Initial Finding: 2023:

Name(s) of the contact person:

- Bruce Smargiasso, Tanya Ray

Corrective Action Plan:

- With the implementation of the new software, Yardi Voyager 7s, a plan is in place to develop Standard Operating Procedures that are consistent with the City of Pittsburg's Standard Operating Procedures. The Housing Authority Staff is updating the Administrative Plan to address operational procedures and the Finance Department Staff are developing procedures for internal control and transactional review.
- The Housing Authority has and will continue to provide resources for training and education. The budget for Fiscal Year 2023-2024 includes an increased allocation for Staff Training.
- Source documents have been collected and data is under review. We have engaged our former Accountant II to assist with corrections for December 2021-June 2022. The current Accountant II is finalizing an open ticket with Yardi to correct errors to the software-generated VMS report for July 2022-November 2022.
- The reporting errors have been identified as originating from an improper account set up during initial implementation. We have opened a ticket with the software vendor and the Yardi Development team is reviewing our findings.

Anticipated Completion Date:

- Fiscal Year 2023-24



City of Pittsburg

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Tel: (925) 252-4060 FAX (925) 427-2715 TTY: (925) 427-7950

SINGLE AUDIT FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINANCIAL STATEMENT FINDINGS-PRIOR YEAR

There were no financial statement findings in the prior year.

FEDERAL AWARD FINDINGS – PRIOR AUDIT

Finding Reference Number: SA2022-001 Housing Quality Inspections and Re-Inspections for Units with Deficiencies

- **Finding reference number: SA2022-001**
- **AL number: 14.871**
- **AL Title** Section 8 Housing Choice Vouchers Program
- **Name of Federal Agency:** Department of Housing Urban Development
- **Federal Award Identification number and Year** CA060VO (2022)
- **Name(s) of the contact person:** Bruce Smargiasso, Tanya Ray
- **Current Status:** *Implemented*