

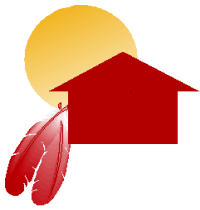
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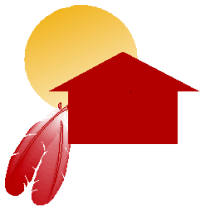
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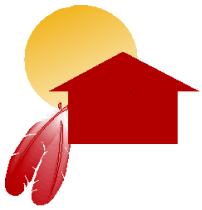
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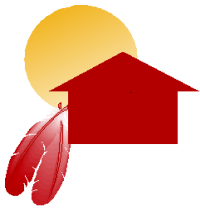
<b>RECIPIENT NAME:</b>	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>WP. Pg.</u>	<u>Remarks</u>
<b>I. Purpose</b>				
<p>The purpose of the Indian Housing Plan (IHP) and Annual Performance Report (APR) compliance review is to determine whether the recipient:</p> <ul style="list-style-type: none"> <li>a. Has carried out its eligible activities in a timely manner</li> <li>b. Has carried out its eligible activities and certifications in accordance with the requirements and the primary objective of NAHASDA and other applicable laws</li> <li>c. Has the continuing capacity to carry out those activities in a timely manner</li> <li>d. Has complied with the IHP of the grant beneficiary; and</li> <li>e. Has submitted APRs that are accurate.</li> </ul> <p>NAHASDA Sec. 405 (b)(1)(B) requires HUD to verify the accuracy of information contained in the APR.</p>	<p>NAHASDA Sections 404 and 405 (b)(1)(B)</p> <p>24 CFR 1000.520</p>	<p>HUD-52737</p> <p>NAHASDA Guidance 2004-09</p> <p>PG 2014-11</p>		
<b>II. Pre-Visit Preparation</b>				
<p>A. Prior to going on-site, review the most recent IHP, approved IHP amendments, IHP amendments in process, and APR.</p>				
<p>B. If available, review the following documents:</p> <ul style="list-style-type: none"> <li>1. Recipient's policies and procedures</li> </ul>	<p>24 CFR 1000.526</p>			



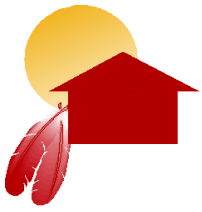
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2. Previous monitoring findings and corrective actions status for findings 3. Previous self-monitoring report(s) 4. Previous 2 CFR Part 200 and OIG audits, work papers and management plan status for findings 5. Previous and current enforcement actions 6. Valid complaints 7. Relevant correspondence				
C. Develop a list of planned activities from the IHP and enter the following data from the APR: 1. Permanent and temporary jobs supported with IHBG funds; 2. Outputs by eligible activity, including: a. Units completed or assisted, and b. Families assisted; and 3. Outcomes by eligible activity.	24 CFR 1000.512(d)			
D. Collect HUD and APR data on recipient's Formula Current Assisted Stock (FCAS).				
<b>III. On-Site Review</b>				
A. Review the sampling methods in the General Instructions and select a sample of files to review.	24 CFR 1000.503 and .526			



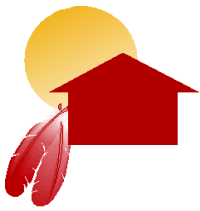
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B. While on site, determine the following for each of the samples selected:	24 CFR1000.524(c)			
1. Actual completion status				
2. Actual expenditures for each activity				
3. Units completed				
4. Households assisted				
5. Acres purchased				
<p>C. New Activity: Is the recipient conducting an activity not found in a compliant IHP or amended IHP?</p> <p>NOTES: Compare the APR with the approved IHP to determine if an activity has been added.</p> <p>If there is a new activity, the IHP will have to be amended. If the amendment is deemed noncompliant, expenditures will be questioned and may be disallowed.</p>				



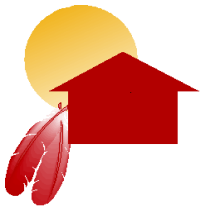
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<p>D. Self-Monitoring</p> <p>NOTE: This section is covered by the Self-Monitoring Monitoring Plan. If no self-monitoring review will be conducted, then review this section in the IHP/APR review.</p>				
<p>1. Review the self-monitoring plan described in the APR and compare it to the recipient's files to determine accuracy of the:</p>	24 CFR 1000.502			
<p>a. system description</p>				
<p>b. results reported</p>				
<p>c. corrective actions reported</p>				
<p>2. Review notices, minutes, comments, etc to confirm the public accountability details as reported in the APR.</p>				
<p>E. Review for Timely Progress</p>				
<p>1. Planned activities of the IHP and APR.</p>				
<p>a. Compare the actual accomplishments of activities in the APR with those planned in the IHP.</p>	24 CFR 1000.520(a)			



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b. Review the quantitative status of the planned activities.				
c. Determine if the recipient is on schedule.	24 CFR 1000.512(b)(2)			
(1) If an activity is behind schedule, is there a valid reason(s)?				
d. While on site, compare the results to the reported status.				
e. If the goal was to assist a specific number of low-income families, complete a specific number of units, and/or purchase a specific number of acres, has this been accomplished?				
<b>F. Statement of Needs</b>				
1. Has the estimate for low-income families remained the same?				
2. If it has changed, explain the overall impact on the IHP.				
3. Has the estimate for all families in the jurisdiction changed? Explain.				

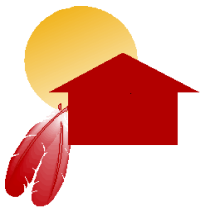


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G. Other Issues to Review				
1. Useful Life and Binding Commitments	Section 205(a)(2) of NAHASDA	Recipient Guidance 2014-09(R)		
a. Does the IHP identify the useful life period that the recipient uses for IHBG-assisted properties?				
(1) If not, did the IHP include a description of the recipient's plan or system for determining the useful life of the housing it assists with IHBG funds?				
b. Does the recipient maintain a record of the current, specific useful life for each individual property assisted with IHBG funds?  NOTE: Request a copy of the record of IHBG-assisted properties and ask that the list identify the useful life for each unit.				
2. Housing to be Demolished or Disposed	24 CFR 1000.134			
a. Has the recipient demolished or disposed of any housing, as stated in its IHP?				

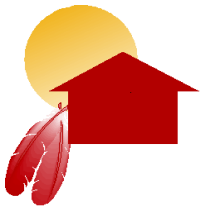


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3. Financial Resources				
a. Did the recipient have available the financial resources stated in the IHP?				
b. Did the recipient use these resources?				
c. Explain.				
4. Affordable Housing Resources				
a. Has recipient taken specific actions to address the identified needs?				
b. Explain				
5. Local Cooperation Agreements	Section 101(c) of NAHASDA			
a. Has the recipient entered into a Local Cooperation Agreement with the governing body of the jurisdiction where rental or lease-purchase homeownership units are located and owned by the recipient and developed under NAHASDA or the 1937 Act?				





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<p>b. Does the Agreement provide for local cooperation, tax-exemption of the units and the annual payments of user fees or payments in lieu of taxes to compensate such governments for the costs of providing governmental services (i.e., including police and fire protection, roads, water and sewerage systems, utilities systems and related facilities)?</p>				
<p>6. FCAS Validation</p>				
<p>a. Compare the recipient's actual FCAS documentation with:</p>				
<p>(1) the unit count as shown in the APR and</p>				
<p>b. Discuss any discrepancies in FCAS unit counts with Supervisor.</p>				
<p>7. Has the recipient coordinated the implementation of NAHASDA activities with other government agencies?</p>				
<p>8. Has the recipient initiated partnerships and/or contracts with welfare agencies?</p>				



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a. If yes, explain.				
<b>IV. Summary</b>				
<p>A. Summarize the results of the review in a work paper.</p> <p>B. Discuss significant issues with Supervisor.</p> <p>C. Develop findings, including questioned costs and corrective actions, as appropriate.</p> <p>D. Develop concerns because they could lead to a violation</p> <p>E. Develop report language, including any findings and concerns.</p> <p>F. If there are any major issues identified in this review and the recipient has approval to invest, determine if a withdrawal of investment authority should be recommended.</p>				

<b>Reviewer Name:</b>	
<b>Review Date(s):</b>	