

October 26, 2023

Coquille Indian Tribe
Tribal Council
North Bend, OR 97459

Coquille Indian Housing Authority
Board of Commissioners
Coos Bay, OR 97420

SELF-MONITORING REPORT

INTRODUCTION

An Annual Compliance Assessment of the Coquille Indian Housing Authority's (CIHA) Indian Housing Block Grant (IHBG) program was performed October 2-20, 2023 covering the program year 2023. The assessment was conducted as required by the Coquille Indian Tribe's Self-Monitoring Policy adopted by Tribal Council Resolution CY0254 and in accordance with the requirements of the implementing regulations of the Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA) found at 24 Code of Federal Regulations (CFR) Part 1000.502. The CIHA Board of Commissioners, Executive Director, and staff utilized the HUD Office of Native American Programs Monitoring Plan checklists to complete the assessment.

Monitoring Committee:

Paul Doyle, Chairperson	Anne Cook, Executive Director
Dennie Hunter, Vice-Chairperson	Marcy Chytka, Controller
Robert More, Secretary/Treasurer	Debbie Dennis, Administrative Services Coordinator
Jackie Chambers, Commissioner	Tracey Mueller, Housing Programs Coordinator
Don Garrett, Commissioner	Scott Platter, Projects Coordinator
Judy Rocha, Commissioner	

Areas Reviewed:

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| 1. APR and IHP | 8. Section 504 Accessibility |
| 2. Organization and Structure | 9. Maintenance and Inspection |
| 3. Environmental Review | 10. IHBG Self-Monitoring |
| 4. Financial and Fiscal Management | 11. Admissions and Occupancy |
| 5. Procurement and Contract Administration | 12. Tax-Exempt Bond Compliance |
| 6. Labor Standards | 13. UST Emergency Rental Assistance Program |
| 7. Lead-Based Paint | 14. UST Homeowner Assistance Fund Program |

The Monitoring Committee chose to classify review results in three ways:

1. Recommendations – Suggested improvements to existing procedures which are not deficiencies but which could assist management and staff in improving the performance of the organization.
2. Concerns – Deficiencies in performance but not violations of statutory or regulatory requirements. Recommendations are provided for correcting any areas of concern.
3. Findings – Clear violations of statutory or regulatory requirements. Findings require corrective action.

ASSESSMENT RESULTS

1. IHP and APR

Chairperson Paul Doyle interviewed Executive Director Anne Cook to assess the Authority's IHP and APR compliance. Chairperson Doyle reviewed files and documents pertaining to this area and found all documentation to be organized and complete.

No recommendations, concerns, or findings were noted.

2. Organization and Structure

Chairperson Paul Doyle and Commissioner Jackie Chambers interviewed Executive Director Anne Cook to review the organization and administration of the programs. Chairperson Doyle and Commissioner Chambers also reviewed the Authority's files and documents which addressed this area.

No concerns or findings were noted.

Recommendations

Authority's Policies Could Be Improved

The Authority's policies are re-examined each year against any new statutory and procedural requirements to ensure they are compliant with current HUD rules and regulations. In all areas addressed by this self-monitoring assessment it was noted that its policies and procedures address the Authority's obligation to comply with NAHASDA rules and regulations. Although its existing policies and procedures comply with statutory requirements, and progress has been made in this area, the Authority is encouraged to continue its efforts. Specific recommendations include adding reference to HUD relocation requirements in the Admissions and Occupancy policy and complaint resolution and hostile workplace provisions to the Personnel policy.

Reconsider County PILOT LCA

When time allows, the Authority may wish to renew efforts to transition its current local cooperative agreement arrangements to the County.

3. Environmental Review

Chairperson Paul Doyle and Commissioner Jackie Chambers interviewed Executive Director Anne Cook regarding the Authority's environmental review compliance and examined the Authority's environmental review records. All activities were addressed as required and reviews completed prior to the expenditure of funds.

No recommendations, concerns, or findings were noted.

4. Financial and Fiscal Management

Secretary/Treasurer Robert More, Commissioner Judy Rocha, and Commissioner Jackie Chambers interviewed Controller Marcy Chytka to determine present procedures.

Reviewers selected random computer-generated samples, conducted tests, and reviewed documents to determine compliance with applicable standards for financial reporting, maintaining accounting records, cash management, allowable costs, insurance, internal controls, and separation of duties. The Reviewers noted that the most recent annual financial audit reported no findings. No exceptions were found in the Reviewers' tests of the financial management systems.

No concerns or findings were noted.

Recommendations

Self-Monitoring Process Could be More Efficient

The Authority is encouraged to obtain audit programs and workpapers to potentially reduce the scope of testing as per the Financial and Fiscal Management Monitoring Plan checklist page 3, item 2 *Audit Working Papers*.

The Reviewers also recommend that the Monitoring Plan checklists be converted to fillable forms to increase efficiency.

Requirement to Calculate Program Income on the Cash Basis

The FY 2012 Self-Monitoring Report noted that HUD requires the cash basis method be used in calculating program income for 1937 Housing Act rental units. The Authority calculates its program income allocation on an accrual basis rather than the cash basis. Because of the excellent record the Authority has with collection of its tenant rents each month, the difference between these two amounts for purposes of computing program income is not material. The Controller is aware of this requirement and continues to monitor this area for significant changes. Accounting for this area will be converted to the cash basis if tenant receivable balances warrant such a change.

5. Procurement and Contract Administration

Vice-Chairperson Dennie Hunter and Commissioner Garrett interviewed Administrative Services Coordinator Debbie Dennis to determine present procedures. All procurements over

\$10,000 were tested to determine if proper procedures were used for expenditures in excess of the Authority's micro-purchase policy.

Tests revealed that all procurements over this threshold were properly documented and followed the solicitation method required by the Authority policy in all instances. In addition, based on the Reviewers' tests of those purchases made within the micro-purchase policy, it was evident that the Authority attempted to purchase from multiple sources to achieve competitive pricing of products. The Authority should be commended on this practice as it reflects the realization that the \$10,000 requirement is mandated, but the conscientious practice of getting the best price for the Authority's funds is the real goal.

No concerns, findings, or recommendations were noted.

6. Labor Standards

Vice-Chairperson Dennie Hunter and Commissioner Garrett interviewed Administrative Services Coordinator Debbie Dennis and reviewed documents to determine the Authority's compliance with Federal Labor Standards. The Authority uses HUD-determined or Davis-Bacon wage rates as dictated by the type of work. All certified payrolls were reviewed, where required by the type of work, to verify that the Authority was following proper procedures and to ensure compliance with Davis-Bacon standards. It was noted that the files are well organized and up to date. No exceptions were observed.

No recommendations, concerns, or findings were noted.

7. Lead-Based Paint

Secretary/Treasurer Robert More interviewed Housing Programs Coordinator Tracey Mueller to determine and verify present procedures. When a Monthly Housing Assistance Program (MHAP) tenant-based rental assistance applicant has children under the age of six in the household and wishes to reside in a home built before 1978, the home must be tested for lead-based paint by a qualified inspector. During the period, five units required testing. One unit passed on the first inspection. Four units failed initial inspection and required remediation. Of the four, one passed reinspection, one landlord declined to remediate and the participant rented a different unit, and two are pending reinspection.

No recommendations, concerns, or findings were noted.

8. Section 504 Accessibility

Commissioner Don Garrett interviewed Projects Coordinator Scott Platter.

In prior self-monitoring engagements, it was noted that the Authority has had compliance issues with respect to its conformity with Section 504 accessibility rules. A legal review revealed that in the initial construction of the reservation units in the 1990s, the Authority did not build the number of units necessary to meet the requirements of this statute.

At present, the Authority has three fully compliant units (the number required by regulation), two of which are rented and one of which is leased under a lease-purchase contract. Although the Authority meets the minimum compliance threshold, it is the Authority's intent to continue to work toward providing additional 504 compliant units.

In FY 2020, the Authority was awarded an IHBG Competitive Grant for the purpose of rehabilitating three existing rental units to Section 504 standards and constructing three new rental units to Section 504 standards. Work planned for FY 2021 and FY 2022 was postponed due to staffing shortages, contract labor and material shortages and cost increases, and the additional workload created by COVID-related programs and funding requirements. The rehabilitation portion of the project began in FY 2023 and is expected to be complete in FY 2024. Construction is scheduled to begin in FY 2024.

In the interim, in accordance with 24 CFR 8.4 (b) (1), other actions will be taken to ensure residents with needs under the Act receive specific modifications to their units as necessary.

9. Maintenance and Inspection

Commissioner Don Garrett interviewed Projects Coordinator Scott Platter.

Interior inspections, maintenance, repairs, appliance replacements, exterior preventive maintenance, and preparation for re-occupancy were performed by staff and contractors during FY 2023. A temporary Maintenance Technician assisted regular maintenance staff for a portion of the period and was instrumental in the timely performance of maintenance activities. Since the term of temporary employment ended, it has been apparent that the addition of a regular maintenance staff member would be beneficial to operations. Solicitation for a regular maintenance position is expected in FY 2024.

The computerized tracking of work orders, inspections, and preventive maintenance continues to help ensure that timely maintenance occurs. The system has promoted efficient use of resources, quick responses to requests for service and repairs, and overall improved maintenance of the Authority's properties.

No recommendations, concerns, or findings were noted.

10. IHBG Self-Monitoring

Chairperson Paul Doyle interviewed Executive Director Anne Cook and reviewed documents related to the Authority's self-monitoring program. In the last HUD monitoring report, it was noted that the Authority's self-monitoring program was exemplary. The comprehensive approach taken by the Authority continues to address all areas of compliance mandated by HUD and as necessitated by other program activities.

No recommendations, concerns, or findings were noted.

11. Admissions and Occupancy

Chairperson Paul Doyle and Secretary/Treasurer Robert More interviewed Housing Programs Coordinator Tracey Mueller to determine present procedures. Twenty-nine participant files were evaluated from a random computer-generated sample and found in compliance in all areas with no exceptions.

No concerns or findings were noted.

Recommendation

Self-Monitoring Assessment Could Be More Efficient

Considerable progress has been made in rearranging participant files to facilitate the self-monitoring process and will continue as time allows.

12. Tax-Exempt Bond Compliance

Secretary/Treasurer Robert More interviewed Controller Marcy Chytka and reviewed records to determine compliance with bond documents and IRS requirements.

No recommendations, concerns, or findings were noted.

13. Emergency Rental Assistance Program

Vice-Chairperson Dennie Hunter and Commissioner Judy Rocha interviewed Administrative Services Coordinator Debbie Dennis to determine present procedures and compliance with U.S. Treasury Emergency Rental Assistance (ERA) Program guidance, CIHA policy, and other applicable requirements. Reviewers selected random computer-generated samples, conducted tests, and reviewed documents to ensure compliance with eligibility requirements, use and management of funds, administrative costs, and reporting requirements. All files were well organized with all documents available with no exceptions. The Authority successfully expended all ERA funds and completed final reporting requirements during the period.

No recommendations, concerns, or findings were noted.

14. Homeowner Assistance Fund Program

Chairperson Paul Doyle and Commissioner Rocha interviewed Administrative Services Coordinator Debbie Dennis to determine present procedures and compliance with U.S. Treasury Homeowner Assistance Fund (HAF) Program guidance, CIHA policy, and other applicable requirements. Checklists were utilized to monitor eligibility, privacy requirements, use and management of funds, administrative costs, and reporting requirements. No exceptions were found.

No recommendations, concerns or findings were noted.

CONCLUSION

The Monitoring Committee concurs that the IHBG program is well managed and substantially in compliance with the requirements of NAHASDA. Of special note is the Authority's success with the U.S. Treasury Emergency Rental Assistance and Homeowner Assistance Fund programs. The Authority fully expended Treasury ERA funds during the period and continues to assist renters with HUD IHBG-ARP funds. In addition, the Authority reached an expenditure/obligation rate of 74% with Treasury HAF funds which helps homeowners with mortgage, utilities, homeowners' insurance, habitability repairs, and other eligible costs. The Authority is also commended for its TARs rate of 1.5% for the FY 2023 period.

It is suggested that CIHA consider any recommended improvements provided by the Committee for possible implementation. The Committee thanks all those that participated for their cooperation and assistance in completing the annual compliance assessment.

Respectfully submitted,

Monitoring Committee