CITY AUDITOR'S OFFICE

Housing Rehabilitation and Repair Programs

June 10, 2021

AUDIT REPORT NO. 2109

CITY COUNCIL
Mayor David D. Ortega
Tammy Caputi
Tom Durham
Vice Mayor Betty Janik
Kathy Littlefield
Linda Milhaven
Solange Whitehead

June 10, 2021

Honorable Mayor and Members of the City Council:

Enclosed is the audit report for *Housing Rehabilitation and Repair Programs*, which was included on the Council-approved FY 2020/21 Audit Plan. This audit was conducted to evaluate the effectiveness of the City's housing rehabilitation and repair programs.

We found that Green Housing Rehabilitation projects should document alignment with program guidelines, and the Community Assistance Office's procurement processes and Emergency Repair program outreach can be improved.

If you need additional information or have any questions, please contact me at (480) 312-7867.

Sincerely,

Sharron Walker

Sharron E. Walker, CPA, CFE, CLEA
City Auditor

Audit Team:

Kyla Anderson, CIA, CLEA – Sr. Auditor
Paul Christiansen, CPA, CIA – Sr. Auditor

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AUDIT HIGHLIGHTS

Housing Rehabilitation and Repair Programs

June 10, 2021 Audit Report No. 2109

WHY WE DID THIS AUDIT

An audit of Housing Rehabilitation and Repair Programs was included in the FY 2020/21 Audit Plan. The audit was proposed to evaluate the effectiveness of the City's housing rehabilitation and repair programs.

BACKGROUND

The Community Assistance Office within the Community Services division administers the City's affordable housing programs. Among the housing assistance options, the City offers the Green Housing Rehabilitation, the Emergency Repair, and the Roof Repair and Replacement programs.

These programs are intended to assist income-qualified homeowners in maintaining their existing housing, encourage green building principles in housing revitalization, and support residents in remaining in their neighborhoods.

Program staff facilitated approximately 7 Green Housing Rehabilitation projects, 40 to 60 Emergency Repair projects and 9 to 10 Roof Repair and Replacement projects in a typical year.

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WHAT WE FOUND

Green Housing Rehabilitation projects should document alignment with program guidelines.

Specifically, we found:

- Current evaluation tools do not effectively measure whether the project's repair or rehabilitation needs are within the program guidelines.
- Program staff dropped an applicant from the wait list, which tracks those pending assistance, for 17 months.

The Community Assistance Office's procurement process can be improved.

The Office performs its own procurements. The following improvement opportunities were noted:

- Program staff recruit potential contractors only from participating homeowners, other contractors, or similar program staff in other cities.
- The solicitation method for low-cost projects may result in higher costs.
- On four occasions, the department allowed a change order that authorized work that was already included in the original scope of work.

Additional communication methods may improve Emergency Repair program outreach.

The Community Assistance Office publicizes its housing programs; however, additional communications could improve eligible City residents' awareness of the availability of this program. From July 2018 through March 2021, 25 of the 85 homeowners (or 29%) received emergency assistance multiple times.

WHAT WE RECOMMEND

We recommend the Community Assistance Office:

- Update the evaluation measures and checklists to better align with program guidelines and ensure the work performed is based on these assessments.
- Consult with the Purchasing Director on methods to optimize the programs' procurement processes.
- Work with the Office of Communications to improve the program awareness campaign.

MANAGEMENT RESPONSE

The department agreed with the audit recommendations and provided its plan of action to accomplish improvements.

BACKGROUND

The Community Assistance Office within the Human Services department of the Community Services Division administers the City's affordable housing programs. Among the housing assistance options, the City offers three housing rehabilitation and repair programs: Green Housing Rehabilitation, Emergency Repair, and Roof Repair and Replacement. Funded by the Community Development Block Grant (CDBG) from the U.S. Department of Housing and Urban Development (HUD), these programs are intended to assist income-qualified homeowners in maintaining existing housing, encourage green building principles in housing revitalization, and support residents remaining in their neighborhoods.

The Housing Supervisor, who reports to the Community Assistance Manager, manages these programs along with a Housing Rehabilitation Specialist and two Community Grants Specialists. During 2020 and 2021, the Community Assistance Office experienced several vacancies including the Housing Supervisor and the two Community Grants Specialist positions.

Figure 1. Housing Rehabilitation and Repair Program Organization Chart

SOURCE: Auditor analysis of Human Services department organization chart related to housing rehabilitation and repair programs.

HUD sets income limits for the federally funded housing programs based on median household income in the metropolitan area. For the Phoenix-Mesa-Scottsdale metro area this median income is currently $79,000 for a family of four. The program eligibility income limits vary based on household size, as

shown in Table 1. Other eligibility requirements include being a Scottsdale resident, owning and living in the house for at least one year, and the house not being used as a rental or business property.

Table 1. Income Limits for Program Eligibility

Persons in Household	80% of Median Income
1	$44,250
2	$50,600
3	$56,900
4	$63,200
5	$68,300
6	$73,350
7	$78,400
8	$83,450

SOURCE: FY 2021 Income Limits Documentation System for Phoenix-Mesa-Scottsdale, AZ MSA.

As shown in Table 2, the housing rehabilitation and repair program expenditures ranged between about $721,000 in FY 2017/18 to almost $805,000 in FY 2019/20. As a result of the pandemic restrictions during FY 2020/21, program expenditures were approximately 60% of the usual level.

Table 2. Housing Rehabilitation and Repair Expenditures

Expenditure	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21*
Payroll	$140,867	$134,385	$117,775	$ 81,441
Non-Payroll	$580,794	$609,539	$687,136	$397,160
Total	**$721,661**	**$743,924**	**$804,911**	**$478,601**

* Through May 2021

SOURCE: Auditor analysis of SmartStream expenditures.

Green Housing Rehabilitation Program

This program is designed to minimize environmental impact and reduce energy consumption; repair or replace structural deficiencies that fail to meet, or will soon fail to meet, building code; and provide modifications for the elderly and disabled. Example project results are illustrated in Figure 2 on page 5.

The program provides eligible homeowners up to $65,000 in an interest-free loan and forgives 50% of the loan balance after three years of continued ownership. The program staff secures the loan amount

by recording a property lien, and repayment is due when the homeowner sells, refinances to use the equity or otherwise conveys the property. After 3 years, a homeowner can use the program again once the loan is repaid in full. Program staff return any repayments to the City's CDBG Line of Credit or Revolving Loan Fund to be used on other eligible rehabilitation activities. In FY 2019/20, the City received almost $120,000 from lien releases. According to program records, the 132 current liens total more than $2.4 million.

Figure 2. Green Housing Rehabilitation Project, Before and After Photos

SOURCE: Retrieved from www.ScottsdaleAz.gov/human-services/housing-rehabilitation on 5/25/2021.

Emergency Repair Program

This program provides a grant to eligible homeowners for immediate household repairs that address a serious threat to the health, safety or welfare of the household or the immediate habitability of the home. Emergency repairs may include replacing air conditioning equipment that has failed or providing accesibility modifications like grab bars and wheelchair ramps. This program grant provides a maximum of $6,000 per year, and homeowners are allowed to use the program more than once.

Roof Repair and Replacement Program

This program provides a grant to eligible homeowners to repair or replace deteriorated roofs. The grant is a maximum of $10,000 and homeowners are only able to use this program one time.[1]

As summarized in Table 3, program staff facilitated approximately 7 Green Housing Rehabilitation projects, 40 to 60 Emergency Repair projects, and 9 to 10 Roof Repair and Replacement projects in a typical year. Project costs ranged from more than $500,000 to almost $700,000 each year. Largely due to the temporary pandemic closures, FY 2020/21 costs have been substantially lower.

Table 3. Housing Rehabilitation and Repair Program Project Costs

	FY 2018/19 Projects / Costs		FY 2019/20 Projects / Costs		FY 2020/21* Projects / Costs	
Green Housing Rehabilitation	7	$328,940	7	$432,620	5	$233,643
Emergency Repair	48	$135,221	55	$186,742	17	$54,375
Roof Repair and Replacement	10	$79,820	9	$79,219	5	$40,317
Totals	**65**	**$543,981**	**71**	**$698,581**	**27**	**$328,335**

* Through May 2021

Note: These project costs do not include program overhead, such as program staff salaries.

SOURCE: Auditor analysis of SmartStream expenditures and housing rehabilitation and repair program project records.

[1] The program limit was increased to $15,000 at the May 4, 2021, City Council meeting.

OBJECTIVES, SCOPE, AND METHODOLOGY

An audit of *Housing Rehabilitation and Repair Programs* was included on the City Council-approved fiscal year 2020/21 Audit Plan. The audit objective was to evaluate management controls over and cost-effectiveness of the City's housing rehabilitation and repair programs. Specifically, this audit evaluates the Community Assistance Office's Green Housing Rehabilitation, Roof Repair and Replacement, and Emergency Repair programs.

To gain an understanding of the selected programs' existing requirements and standards, we reviewed:

- Prior audits conducted by this office including Audit No. 0614, *Housing Assistance and CDBG Programs,* and Audit No. 1112, *Section 8 and HOME.*
- Related information provided on the Community Assistance Office's webpages.
- Program guidelines developed by the Community Assistance Office.
- Financial and payroll information for July 2018 through May 2021.

To gain an understanding of the program policies and controls and staff roles and responsibilities, we interviewed the Community Assistance Manager, the Housing Rehabilitation Specialist, and the Grants Accountant.

To evaluate management controls and cost-effectiveness, we:

- Reviewed the procurement process used to purchase construction services, including contractor approval and removal from the program list. We also analyzed the number and value of contracts awarded to each approved contractor over the last 3 fiscal years.
- Evaluated projects to ensure eligibility and position on waitlist.
- Observed security measures over project files given the personally identifiable and sensitive information among their contents.
- For a judgmentally selected sample of 5 out of 17 green housing rehabilitation program projects, we:
    - compared the project's final scope of work to program guidelines.
    - verified a lien was recorded prior to the project start date.
    - verified currently recorded property owner matches the loan recipient for a judgmentally selected sample of 10 properties with active liens from the last 5 years.
    - compared loan payback amounts from lien releases to the final project costs.

Our audit found that Green Housing Rehabilitation projects should document alignment with program guidelines, and the Community Assistance Office's procurement processes and Emergency Repair program outreach can be improved.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Audit work took place from February through May 2021.

FINDINGS AND ANALYSIS

1. **Green Housing Rehabilitation Program projects should document alignment with program guidelines.**

The Community Assistance Office administers the Green Housing Rehabilitation Program to improve the habitability of owner-occupied housing of low- and moderate-income eligible homeowners.

As outlined in the text box, the program can provide varying types of assistance, including cost-effective energy conservation improvements, structural deficiency repairs, and accessibility modifications.

> The Green Housing Rehabilitation Program can provide the following types of assistance:
>
> - Provide cost-effective improvements to minimize environmental impact and reduce energy consumption while contributing to the health of the home's occupants.
> - Address any structural deficiencies that fail to meet City adopted Building Code or Section 8 Housing Quality Standards.
> - Remove incipient Code violations.
> - Provide special devices and ramps for the elderly and disabled.
>
> **Source:** City's Green Housing Rehabilitation Program Guidelines

A. Current evaluation tools do not effectively measure whether the project's repair or rehabilitation needs are within the program guidelines.

To evaluate the homeowner's specific needs, the Community Assistance Office contracts with a home energy efficiency firm to conduct "home performance audits." In addition, program staff conduct their own inspections to evaluate building code and housing quality standards and green building standards, including energy efficiency, indoor air quality, health and comfort, water conservation and operating costs. We examined five of the 17 projects occurring during July 2018 through February 2021.

1. On average, only 59% of project expenditures from the five sampled green rehabilitation projects appeared related to the program guidelines. Project items not appearing to align with these categories included repair or replacement of kitchen cabinets, countertops, flooring, bathroom vanities, interior and closet doors, and exterior structures.

2. According to the program guidelines, the home performance audit results are to help the Housing Rehabilitation Specialist assess how much energy the home uses and what measures can be taken to improve efficiency. While the home performance audit reports identified many of the energy efficiency work items, program staff authorized additional energy efficiency work without a documented deficiency. An average of 11% of the project expenditures were apparent energy efficiency measures that were not identified in the home performance audit. For example, one project replaced major kitchen appliances, the kitchen faucet, five ceiling fans, air return registers, and two toilets and installed a hot water circulation pump and a motorized outdoor air system. However, this work was not identified as a remedy of a recorded deficiency. Therefore, although these project items are energy efficiency measures, they may not meet the program guidelines.

3. The program's green building standards checklist for assessing project needs is incomplete and some of the listed standards may not align with the program objectives. As well, one of the sampled five project files did not contain the assessment checklist to support the work performed.

   While the adopted green building standards state that the rehabilitated home shall meet all 33 items, the program checklist contains only 16 of the 33 standards. In addition, some of the adopted standards do not appear to provide energy efficiency benefits, such as replacing gates and fences, security and interior doors, and flooring. Further, although the adopted standards require evaluating occupancy levels, it is not clear how the program could remedy occupancy issues.

4. The program checklist does not include documenting the potential building code violations.

   According to the program guidelines, the Housing Rehabilitation Specialist is to identify all Code violations, incipient Code violations, cost-effective energy conservation, and special mobility needs for disabled or elderly. Although program staff are familiar with City building code requirements, they do not have a code violation assessment document. Instead, the staff uses an inspection form assessing the home's compliance with Section 8 Housing Quality standards. This inspection form assesses minimum housing quality standards including the condition of electrical and physical systems in the home, but it may not match the City's building code requirements.

   Further, three of the five sampled project files did not contain this Section 8 housing quality inspection form. Without this and code compliance assessment documentation, the reason some of the work was performed is unclear. For example, one project included replacing the electrical service panel and all outlets and switches in the home although the reason for the work was not documented. Approximately 12% of these projects' costs, on average, may have been for code-related work but the underlying reasons were not documented.

The program may be able to assist more homeowners with energy efficiency, code violations, and accessibility modifications if the evaluation measures and project work better aligned with the program guidelines.

B. The Community Assistance Office staff accepts Green Housing Rehabilitation program applications at any time. Only about 7 projects are completed annually, so program staff maintains a "wait list" in an Excel spreadsheet. When making wait list changes, program staff save a new copy of the file adding the current date to the file name. During testing, we found that an applicant was dropped from the wait list for more than 17 months. Apparently, an older version of the wait list file that did not include that applicant was used at some point. Program records are unclear about how the error was identified, when it was corrected and whether it delayed assistance to the applicant.

(continued on next page)

Recommendations:

The Community Assistance Manager should:

A. Update the program's evaluation measures and checklists to better align with the program guidelines and ensure the work performed is based on these assessments.

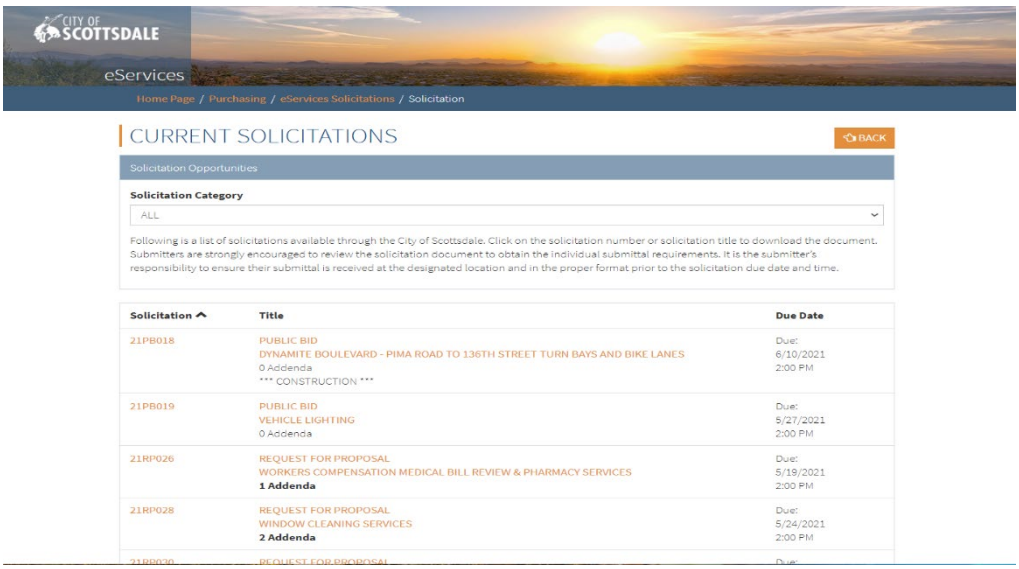
B. Evaluate the Green Housing Rehabilitation wait list version control method and establish safeguards to protect the list's integrity.

2. The Community Assistance Office's procurement processes can be improved.

The City's procurement code delegates responsibility for procuring customary and routine human service activities, such as housing, to the Human Services department. The procurement code further requires that all delegated procurement authority shall be conducted following the City's Procurement Code, adopted rules, and established procedures.

A. Leveraging the City's Purchasing department webpages may provide better competition. In general, a City of Scottsdale Request for Proposal / Invitation to Bid is listed on the Purchasing webpages and automatically sent to all those that have registered for the email list.

Figure 3. City of Scottsdale Purchasing Department Solicitation Website



SOURCE: eservices.scottsdale.gov/solicitation/solicitations

The Community Assistance Office does its own solicitation process, emailing Invitations to Bid only to approved contractors. For FY 2020/21, the Housing Rehabilitation and Repair programs had 17 approved contractors, with seven of these approved for the Green Housing Rehabilitation Program. Program staff recruit potential contractors or receive referrals from participating homeowners, other contractors, or similar program staff in other cities. This small

pool of bidders could be enlarged by taking advantage of the Purchasing department's higher profile webpages. An open competitive bid process may improve cost-effectiveness of the program.

B. Solicitations for low-cost projects may result in higher costs.

When program staff estimate the cost of an emergency or roofing repair project is less than $2,000, they request a "Direct Select" price from a single contractor. However, this approach notifies the contractor that there is no competition for the work. As a result, the contractor may overestimate the price of the work. As shown in Table 4, analysis of 7 price quotes showed the Direct Select emails resulted in pricing that was 17 percentage points higher than for the invitation to bid method when compared to the program staff's initial cost estimate.

Table 4. Price Differences by Procurement Type

Project	Estimated Cost	Contractor Price Quote	Quote Higher Than Estimated	Procurement Type
Emergency A	$1,600	$2,000	25%	Direct Select
Emergency B	$275	$350	27%	Direct Select
Emergency C	$1,150	$1,987	73%	Direct Select
Emergency D	$1,400	$1,650	18%	Direct Select
Roofing A	$7,600	$9,375	23%	Invitation to Bid
Emergency E	$3,500	$3,850	10%	Invitation to Bid
Emergency F	$3,550	$4,400	24%	Invitation to Bid
Average increase for Direct Select			**36%**	
Average increase for Invitation to Bid			**19%**	

SOURCE: Auditor analysis of staff cost estimates and contractor price quotes for contractor procurements.

While these are relatively small dollar purchases, program staff may be able to reduce costs by maintaining a competitive purchasing environment. The program could then help additional homeowners.

C. On four of 15 change orders, the department authorized changes that were already included in the project's initial scope of work. This duplicated work totaled less than $1,600 but change order review procedures are not sufficient to avoid unnecessary costs.

In one case, the change order work exactly duplicated work included in the project's initial scope of work. In the other three cases, the change orders authorized modifications to the work because the contractors' stated work items, including closet doors and a shower pan, were non-standard size and had to be custom fitted.

According to the invitation to bid, the contractor is required to inspect the home and take measurements prior to submitting a bid. In these cases, the contractor failed to take accurate measurements or adjust the specific work items and subsequently charged additional costs to complete the work.

Further, this can allow contractors to successfully submit a lower bid and then later recover additional costs through a change order. To ensure that contractor bid amounts are fair and accurate, Community Assistance Office staff should ensure any change order adjustments are only for items that would not be visible or apparent during the bidding process.

D. Contractors wanting to participate in the housing rehabilitation and repair programs are required to fill out a program application each year, even if they have been previously approved.

1. The contractors' FY 2020/21 applications contained blank fields, such as Registrar of Contractor license expiration date and references. Program staff stated that they did not follow up on these blank fields because, in general, the contractors have worked for the program before. If completed program applications are not significant, contractor renewal forms should only ask for information that is relevant, such as agreement to continue as a program contractor, any changes in the contractor's license status, and updated insurance information.

2. Five of the 17 currently approved contractors indicated they had been employed by the City of Scottsdale, on the question shown in the textbox. However, only one contractor provided the department they worked in, and none of the five stated when they were employed by the City.

Have you ever been employed by the City of Scottsdale?
☒ Yes ☐ No If "Yes," when and what department?

Program staff did not request the specific details to assess whether there was a potential conflict of interest, such as current employees working with or otherwise connected to the Community Assistance Office and its staff. Instead, program staff indicated they did not realize that question could identify potential conflicts of interest.

Recommendations:

The Community Assistance Manager should:

A. Consult with the City's Purchasing Director on methods to optimize the housing rehabilitation and repair programs' procurement processes, such as using the department's webpages to advertise projects.

B. Ensure staff does not inform potential contractors when the Direct Select method is being used for a project.

C. Ensure staff analyzes a change order's scope of work to ensure it does not duplicate the project's initial scope of work.

D. Evaluate the contractor renewal process for relevance and efficiency and then ensure staff follows up on incomplete forms before approving contractors for the program.

3. Additional communication methods may improve Emergency Repair Program outreach.

The Community Assistance Office publicizes its housing programs through word-of-mouth communication and through the City's senior centers. As well, there have been past public service promotions, such as advertising on the City's solid waste trucks. However, more diverse communications could improve eligible City residents' awareness of the availability of this program.

From July 2018 through March 2021, 25 of the 85 homeowners, or 29%, received emergency assistance multiple times.

Homeowners Assisted	Number of Projects Each	Total Projects
60	**1**	60
18	**2**	36
6	**3**	18
1	**6**	6
85	**n/a**	**120**

The program guidelines allow clients who experience more than one emergency situation to receive assistance a second time in the same year if the maximum grant amount of $6,000 has not been spent. However, using additional communication methods such as social media may allow additional homeowners to seek assistance.

Recommendation:

The Community Assistance Manager should work with the City's Office of Communications to improve the program's awareness campaign.

MANAGEMENT ACTION PLAN

1. Green Housing Rehabilitation projects should document alignment with program guidelines.

Recommendations:

The Community Assistance Manager should:

A. Update the program's evaluation measures and checklists to better align with the program guidelines and ensure the work performed is based on these assessments.

B. Evaluate the Green Housing Rehabilitation wait list version control method and establish safeguards to protect the list's integrity.

MANAGEMENT RESPONSE: Agree.

PROPOSED RESOLUTION: The Green Rehabilitation measures will be updated to more accurately reflect the full array of repairs the Community Assistance Office can provide. An inspection checklist will be created and added to the measures to ensure we are meeting all local and HUD program guidelines. Additionally, the Community Assistance Office is preparing to kick off a grant management software procurement to automate its records management and waitlists and provide more efficient service and accountability.

RESPONSIBLE PARTY: Housing Rehab Specialist, Community Development Supervisor

COMPLETED BY: 12/31/2021

2. The Community Assistance Office's procurement processes can be improved.

Recommendations:

The Community Assistance Manager should:

A. Consult with the City's Purchasing Director on methods to optimize the housing rehabilitation and repair programs' procurement processes, such as using the department's webpages to advertise projects.

B. Ensure staff does not inform potential contractors when the Direct Select method is being used for a project.

C. Ensure staff analyzes a change order's scope of work to ensure it does not duplicate the project's initial scope of work.

D. Evaluate the contractor renewal process for relevance and efficiency and then ensure staff follows up on incomplete forms before approving contractors for the program.

MANAGEMENT RESPONSE: Agree.

PROPOSED RESOLUTION: The Community Assistance Office will work with the Purchasing Director to gain a broader understanding of the City's procurement process and advertisement for competitive bids. There are HUD specific requirements due to the Federal Funding and Accountability Transparency Act (FFATA) signed into law in 2006 requiring review of contractors used not currently disbarred from receiving federal funding as well as specific HUD guidelines related to procuring items which may or may not be more stringent that the City code. Effective immediately, contractors will not be notified of the direct select method. We believe this issue will be fully resolved when we have performed a mass procurement for most common repairs with an open purchase order and rotating contractors.

An additional layer of review on change orders will resolve the potential for duplication of work and payment. Emergency Repair and Roof Program and Green Rehab program can be reviewed by the Housing Rehab Specialist and reviewed by the Community Development Supervisor for checks and balances.

RESPONSIBLE PARTY: Community Assistance Manager, Community Development Supervisor, Housing Rehab Specialist

COMPLETED BY: 10/1/2021

3. Additional communication methods may improve Emergency Repair program outreach.

Recommendation:

The Community Assistance Manager should work with the City's Office of Communications to improve the program's awareness campaign.

MANAGEMENT RESPONSE: Agree.

PROPOSED RESOLUTION: The Community Assistance Office will improve community awareness of our programming through community outreach with the help of Office of Communications and other City Departments. Improving awareness may include updating brochures and placing them at the libraries or in utility bill stuffers, attending congregate meals at the senior centers or during center activities and sharing the information, sharing success stories on the website and possibly creating a video of the program to share community wide or with those who subscribe to constant contact.

RESPONSIBLE PARTY: Community Assistance Manager and Community Development Supervisor

COMPLETED BY: 9/1/2021

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CITY OF SCOTTSDALE

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