

2021-

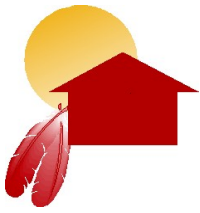
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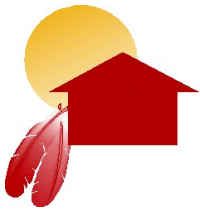
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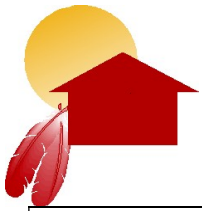
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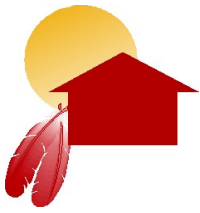
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I. Purpose				-
<p>The purpose of the Indian Housing Plan (IHP) and Annual Performance Report (APR) compliance review is to determine whether the recipient:</p> <ul style="list-style-type: none"> a. Has carried out its eligible activities in a timely manner b. Has carried out its eligible activities and certifications in accordance with the requirements and the primary objective of NAHASDA and other applicable laws c. Has the continuing capacity to carry out those activities in a timely manner d. Has complied with the IHP of the grant beneficiary; and e. Has submitted APRs that are accurate. <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>		Read & Noted
II. Pre-Visit Preparation				-
A. Prior to going on-site, review the most recent IHP, approved IHP amendments, IHP amendments in process, and APR.				Reviewing 2021 IHP & 2020 APR
B. If available, review the following documents:	24 CFR 1000.526			Read & Noted
1. Recipient's policies and procedures				



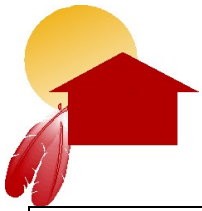
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2. Previous monitoring findings and corrective actions status for findings 3. Previous self-monitoring report(s) 4. Previous 2 CFR Part 200 and OIG audits, work papers and management plan status for findings 5. Previous and current enforcement actions 6. Valid complaints 7. Relevant correspondence				Read & Noted
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)			Read & Noted
D. Collect HUD and APR data on recipient's Formula Current Assisted Stock (FCAS).				N/A for 2021 <i>NOTE: The Formula Current Assisted Stock (FCAS) component reflects housing developed under the United States Housing Act (the predecessor of the IHBG program) which is owned and/or operated by the IHBG recipient and provides funds for ongoing operation of the housing.</i>



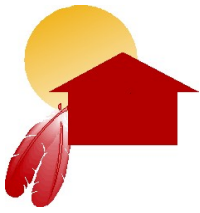
III. On-Site Review				-
A. Review the sampling methods in the General Instructions and select a sample of files to review.	24 CFR 1000.503 and .526			Read & Noted



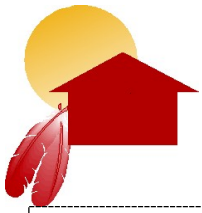
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B. While on site, determine the following for each of the samples selected:	24 CFR1000.524(c)			
1. Actual completion status				IHP – Confirmed submitted on 11/24/2020 APR – Confirmed submitted on 5/25/2021
2. Actual expenditures for each activity		<i>See pg 9 in Epic Report - Uses of Funding</i>		Program actual totals in APR and MIP Report for 2020 both show actuals
3. Units completed				N/A in 2021 and 2020 – no construction occurred
4. Households assisted				2020 – 164 units of rental assistance service were provided with financial support per APR, representing 67 TBRA families and 97 Other Housing families served un-duplicated.
5. Acres purchased				N/A in 2021 and 2020



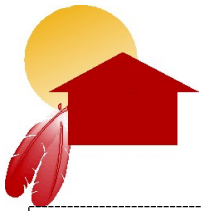
<p>C. New Activity: Is the recipient conducting an activity not found in a compliant IHP or amended IHP?</p> <p>NOTES: Compare the APR with the approved IHP to determine if an activity has been added.</p> <p>If there is a new activity, the IHP will have to be amended. If the amendment is deemed noncompliant, expenditures will be questioned and may be disallowed.</p>				No new activity; planned IHP and actual APR match.
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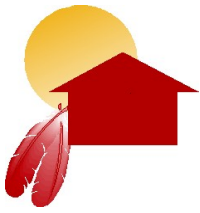
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<p>D. Self-Monitoring</p> <p>NOTE: This section is covered by the Self-Monitoring Plan. If no self-monitoring review will be conducted, then review this section in the IHP/APR review.</p>				Read & Noted
<p>1. Review the self-monitoring plan described in the APR and compare it to the recipient's files to determine accuracy of the:</p>	24 CFR 1000.502	<p><i>See page 2 in Epic Report: -Housing Needs -Planned Program Benefits -Geographic Distribution</i></p>		Read & Noted
<p>a. system description</p>				Accurate and up to date with Policies
<p>b. results reported</p>		<p><i>See Attached</i></p>		Results reported to Tribal Council, GM, Controller and approved in RS 2021-03-008
<p>c. corrective actions reported</p>				Reviewed. The corrective action to add dispute resolution for outside vendors was resolved before the report was even approved; the issue identified for evidence of age of unit was implemented for current clients using a landlord declaration, but we have found that outside verification from Zillow or county assessor record is a better source and will be used moving forward; The sign-off on case manager's inspections as a check to ensure they are done will continue. Finally, all the client files identified last year that lacked evidence



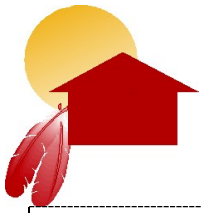
			<p>for conflict of interest compliance were completed and resolved prior to year-end; Additional clients, clients whose intake occurred prior to 2020 revised process, were identified this year during the occupancy review. As a result, the program has reviewed all current client files and is in the process of completing the conflict of interest compliance for those clients as well to ensure adequate support is in their files.</p>
<p>2. Review notices, minutes, comments, etc to confirm the public accountability details as reported in the APR.</p>		<p><i>See Attached</i></p>	<p>Typically these are posted for review at HHS Lobby & Admin Lobby for 30 days. However, due to the stay at home orders in place from C19, the program has scanned this reference resource to the Housing Website for public access.</p> <p>Included in the book:</p> <ul style="list-style-type: none"> - Allocation Est. for program year - IHP, resolution, submission receipt, HUD receipt, HUD Approval - 24 CFR 1000 (Native American Housing Activities) - Samish Housing Policies - Fair market rent amount for year - Area median income rate for year - APR, resolution, submission receipt, HUD receipt, HUD Approval - ERR's for year and per project - Self-Monitoring result report <p>We found that the fair market rent, area median income, and the ERRs were missed in adding to this resource for 2021.</p>



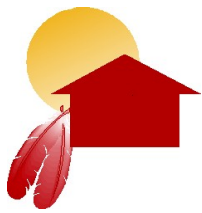
				The program will be creating a checklist for Public Notice and website uploads needed to ensure program compliance. The HHS Specialist will be responsible for completion and upload of these required records moving forward, and the Program Director will review to ensure it is completed.
E. Review for Timely Progress				-
1. Planned activities of the IHP and APR.				Construction of Affordable Housing; TBRA; Other Housing Services (Homelessness Prevention & Rapid Re-housing); Housing Mgmt; Community Center; Planning & Administration
a. Compare the actual accomplishments of activities in the APR with those planned in the IHP.	24 CFR 1000.520(a)			Yes to TBRA, Other Housing Services, housing management, and planning & administration. Sufficient progress has been made toward the goal listed in Construction of Affordable Housing, primarily completing pre-construction activities allowing for construction permitting to be issued; However, we decided in 2021 to use a different funding source for this project, so repayment of these activities is planned for 2022 to be recorded as IHBG Program Income per HUD Guidance.



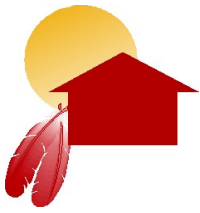
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b. Review the quantitative status of the planned activities.				Reviewed 2020 IHP and APR for this section: 67 out of 50 planned in 2020 for TBRA to date 97 out of 75 planned in 2020 for HP on Other Housing Svs and Housing Mgmt to date
c. Determine if the recipient is on schedule.	24 CFR 1000.512(b)(2)			Yes, in fact, the program experienced a massive increase of client activity this year and was able to accommodate that increase with current structure.
(1) If an activity is behind schedule, is there a valid reason(s)?				N/A in 2021
d. While on site, compare the results to the reported status.				N/A in 2021
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?				Yes, it has been exceeding in 2021
F. Statement of Needs				-
1. Has the estimate for low-income families remained the same?				No it has changed, because we utilized the “Low Income Documentation System” published by HUD annually. Additionally, Covid-19 pandemic caused increases in the number of families seeking assistance Nationwide.
2. If it has changed, explain the overall impact on the IHP.				IHBG Income limits increased in 2021 allowing for more eligible participants in our program.



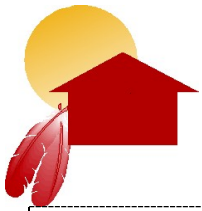
3. Has the estimate for all families in the jurisdiction changed? Explain.			Yes, because we used the 2020 Federal Census data which was available and reflected an increased population in our service area compared to the 2010 data used in 2020 IHP.
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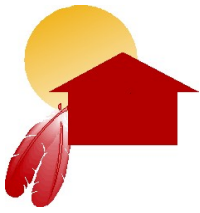
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G. Other Issues to Review				-
1. Useful Life and Binding Commitments	Section 205(a)(2) of NAHASDA	Recipient Guidance 2014-09(R)		We utilize what HUD recommend and issues annually.
a. Does the IHP identify the useful life period that the recipient uses for IHBG-assisted properties?				Yes, in "Other Submission Items" section of IHP/APR
(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?				N/A
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.				Yes, in the client file if applicable.
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?				N/A in 2021



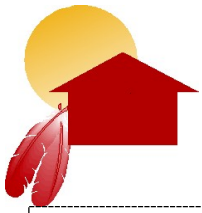
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3. Financial Resources				-
a. Did the recipient have available the financial resources stated in the IHP?				Yes, although the estimates made for carryover funding changes, but actuals were reflected in APR.
b. Did the recipient use these resources?				Not all of them, but all unused funding will be carried into the next program year to be used toward meeting program goals,
c. Explain.				Carried-over funding from previous years has been earmarked for the acquisition of emergency housing in 2022.
4. Affordable Housing Resources				-
a. Has recipient taken specific actions to address the identified needs?		<i>See Attached</i>		Yes, the program utilizes a “Turnaround Report” completed monthly to identify the needs they could not meet.
b. Explain				The department has now created programs to address all the previously tracked needs! Moving forward, they are evaluating adding new needs to track, such as unaccompanied youth 13-17 and veterans, to begin identifying needs in our population.
5. Local Cooperation Agreements	Section 101(c) of NAHASDA			Read & Noted



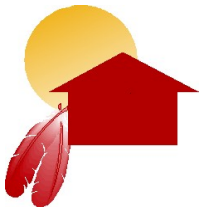
<p>a. Has the recipient entered into a Local Cooperation Agreement with the governing body of the jurisdiction where rental or lease-purchase homeownership units are located and owned by the recipient and developed under NAHASDA or the 1937 Act?</p>			<p>In general, the Tribe has agreements in place with both the City of Anacortes and with Skagit County to provide fire, emergency and Police services to all Tribal Trust lands; However, the 34th Street Housing Development is being developed on Fee Simple land owned by the Tribe, and thus the City and County are already obligated to provide these services.</p>
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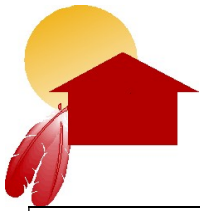
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<p>b. Does the Agreement provide for local cooperation, tax-exemption of the units and the annual payments of user fees or payments in lieu of taxes to compensate such governments for the costs of providing governmental services (i.e., including police and fire protection, roads, water and sewerage systems, utilities systems and related facilities)?</p>				<p>No, because the units are fee simple and not on trust property; However, an agreement will be put in place if/when the property is put into trust and comes under the jurisdiction of the Tribe.</p>
<p>6. FCAS Validation</p>				<p>N/A in 2021</p> <p><i>NOTE: The Formula Current Assisted Stock (FCAS) component reflects housing developed under the United States Housing Act (the predecessor of the IHBG program) which is owned and/or operated by the IHBG recipient and provides funds for ongoing operation of the housing.</i></p>
<p>a. Compare the recipient's actual FCAS documentation with:</p>				<p>N/A in 2021</p>
<p>(1) the unit count as shown in the APR and</p>				<p>N/A in 2021</p>
<p>b. Discuss any discrepancies in FCAS unit counts with Supervisor.</p>				<p>N/A in 2021</p>



7. Has the recipient coordinated the implementation of NAHASDA activities with other government agencies?			Yes, we have coordinated with the State's DSHS, with Work Source under Dept of Labor, and with Housing Services departments for all 10 Counties in our service area. We are part of Skagit, Whatcom, and Island Co. coordinated entry system as well.
8. Has the recipient initiated partnerships and/or contracts with welfare agencies?			<p>Partnerships are in place without formal contracts with welfare agencies serving our 10 county services area.</p> <p>This year we built on our relationship with Skagit Community Action, and established the Volunteers of America, including their expanding housing services within Skagit county, which Samish will be a part of. Our new relationship with VOA includes their housing services department, but also with their Personal Support Services, which targets disabled clients.</p>



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a. If yes, explain.				Tribe in general has formal MOAs in place with WA DSHS and its affiliates and has also expanded relationships with private not-for-profit welfare organizations.
IV. Summary				-
<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>				<p>In compliance and no areas of weakness found.</p> <p>Improvement:</p> <p>We found that the fair market rent, area median income, and the ERRs were missed in adding to this resource for 2021.</p> <p>The program will be creating a checklist for Public Notice and website uploads needed to ensure program compliance. The HHS Specialist will be responsible for completion and upload of these required records moving forward, and the Program Director will review to ensure it is completed.</p>



Office of Native American Programs

IHP and APR Compliance
Monitoring Plan
RECIPIENT

Reviewer Name:	Jenna Burnett, with Tiffany Ross, interviewed Sharon Paskewitz and Justin Krupa
Review Date(s):	12/02/2021

Jenna Burnett: *J B-H*

Tiffany Ross:

Sharon Paskewitz:

Justin Krupa:

Reviewed and Approved by Carey Thurston, CFO: