

**Single Audit Report  
City of Norwalk, California  
Year ended June 30, 2012  
with Report of Independent Auditors**

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**Report of Independent Auditors 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***

**The Honorable Mayor and Members of City Council  
City of Norwalk**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Norwalk, California, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 27, 2012. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

Management of the City of Norwalk is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Norwalk's internal control over financial reporting as a basis for designing our auditing procedures 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 of Norwalk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Norwalk's internal control over financial reporting.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Norwalk's financial statements are free of 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 determination of financial statement amounts. 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*.

This report is intended solely for the information and use of the City Council, management, federal and state awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specific parties.

*Vargay + Company LLP*

**Los Angeles, California  
December 27, 2012**

**Report of Independent Auditors on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133**

**The Honorable Mayor and Members of City Council  
City of Norwalk**

Compliance

We have audited the compliance of the City of Norwalk, California with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 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, 2012. The City of Norwalk's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of Norwalk's management. Our responsibility is to express an opinion on the City of Norwalk's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Norwalk's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Norwalk's compliance with those requirements.

In our opinion, the City of Norwalk complied, in all material respects, with the 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, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with *OMB Circular A-133* and are described in the accompanying schedule of findings and questioned costs as Findings 12-01 through 12-05.

Internal Control Over Compliance

The management of the City of Norwalk is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Norwalk's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Norwalk's internal control over compliance.

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Norwalk, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 27, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses, and accordingly, we express no opinion on the responses.

We noted certain other matters that we reported to management of the City in a separate letter dated February 21, 2013.

This report is intended solely for the information and use of the City Council, management, federal and state awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.



**Los Angeles, California**

**February 21, 2013** except for the Schedule of Expenditures of Federal Awards, as to which the date is December 27, 2012

**City of Norwalk**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Program Identification Number</u>	<u>Federal Award Expenditures</u>	<u>Payments to Subrecipients</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct Assistance:				
Community Development Block Grant Entitlement Grant	14.218	B-11-MC-06-0524	\$ 2,168,305	\$ 114,000
Community Development Block Grant ARRA Entitlement Grants (Recovery Act Funded)	14.253	B-09-MY-06-0525	40,050	-
Home Investment Partnerships Program	14.239	M11-MC06-0552	600,766 *	-
Homelessness Prevention and Rapid Re-housing Program (ARRA)	14.257	S09-MY-06-0524	215,111 *	-
Section 8 Housing Choice Vouchers	14.871	CA118VO	7,006,805 *	-
			<u>10,031,038</u>	<u>114,000</u>
Passed through California Department of Housing and Community Development				
Community Development Block Grant - Neighborhood Stabilization Program	14.228	09-NSP1-6269	9,531	-
Total U.S. Department of Housing and Urban Development			<u>10,040,569</u>	<u>114,000</u>
<u>U.S. Department of Health and Human Services</u>				
Passed-through State of California, Department of Education				
Child Care and Development Block Grant	93.575	19-2187-00-1	161,574 *	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	19-2187-00-1	89,481 *	-
			<u>251,055</u>	<u>-</u>
Passed-through County of Los Angeles:				
Special programs for Aging, Title III, Part B - Grants for supportive services and senior centers	93.044	SSP-1014-18	61,130	-
Total U.S. Department of Health and Human Services			<u>312,185</u>	<u>-</u>
<u>U.S. Department of Transportation</u>				
Direct Assistance:				
Federal Transit Formula Grants	20.507	CA-90-Y219	28,756	-
Federal Transit Formula Grants	20.507	CA-90-Y254	218,008	-
Federal Transit Formula Grants	20.507	CA-90-Y678	7,535	-
Federal Transit Formula Grants	20.507	CA-90-Y704	89,351	-
Federal Transit Formula Grants	20.507	CA-90-X922	82,400	-
Federal Transit Formula Grants	20.507	CA-90-Y724	6,418	-
Federal Transit Formula Grants	20.507	CA-90-Y857	719	-
Federal Transit Formula Grants	20.507	CA-90-Y941	1,406,419	-
Federal Transit Formula Grants (ARRA)	20.507	CA-96-X039	299,012	-
			<u>2,138,619</u>	<u>-</u>
Passed-through State of California				
Office of Traffic Safety				
COPS - Supplemental Law Enforcement Service Fund	20.601	PS0617	194,148	-
Alcohol Impaired Driving Countermeasure Incentive	20.601	SC11286	19,594	-
Alcohol Impaired Driving Countermeasure Incentive	20.601	SC12286	15,400	-
			<u>229,142</u>	<u>-</u>
Department of Transportation				
Federal Aid Program - HBRRP	20.205	BHLS-5347 (029)	606,541	-
Federal Aid Program - STPL	20.205	STPL 5347 (031)	85	-
			<u>606,626</u>	<u>-</u>
Total U.S. Department of Transportation			<u>2,974,387</u>	<u>-</u>
<u>U.S. Department of Justice</u>				
Direct Assistance				
COPS - Technology	16.710	2009-CK-WX-0454	169,712	-
COPS - Hiring Grant	16.710	2011UMWX0021	175,481	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2008-DJ-BX-0181	18,644	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2010-DJ-BX-0390	5,114	-
			<u>368,951</u>	<u>-</u>
Passed through City of Los Angeles				
Edward Byrne Memorial Justice Assistance Grant	16.738	2009-DJ-BX-0471	60,293	-
Edward Byrne Memorial Justice Assistance Grant (ARRA)	16.804	2009-SB-B9-2024	1,617	-
			<u>61,910</u>	<u>-</u>
Total U.S. Department of Justice			<u>430,861</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
Passed-through State of California				
FEMA Grant - Pre-Disaster Mitigation	97.047	PL10	19,500	-
Total U.S. Department of Homeland Security			<u>19,500</u>	<u>-</u>
Total Expenditures			<u>\$ 13,777,503</u>	<u>\$ 114,000</u>

\* Major Programs

*See Notes to the Schedule of Expenditures of Federal Awards.*

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES APPLICABLE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Scope of Presentation**

The accompanying schedule presents only the expenditures incurred by the City of Norwalk (City) that are reimbursable under programs of federal and selected state agencies providing financial awards. For the purposes of this schedule, financial awards includes federal awards received directly from a federal agency, federal funds received indirectly by the City from a nonfederal agency or other organization, as well as certain state funds received directly from the California Department of Education. Only the portion of program expenditures reimbursable with such federal and selected state funds is reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized or the portion of the program expenditures that were funded with other state, local or other nonfederal funds are excluded from the accompanying schedule.

**Basis of Accounting**

The expenditures included in the accompanying schedule were reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are incurred when the City becomes obligated for payment as a result of the receipt of the related goods and services. Expenditures reported included any property or equipment acquisitions incurred under the federal program.

**NOTE 2      MAJOR PROGRAMS**

The following Catalog of Federal Domestic Assistance (CFDA) programs were tested as major programs:

Home Investment Partnership Program	CFDA #14.239
Homelessness Prevention and Rapid Re-housing Program (ARRA)	CFDA #14.257
Section 8 Housing Choice Vouchers	CFDA #14.871
Childcare and Development Block Grant	CFDA #93.575
Childcare Mandatory and Matching Funds of the Childcare and Development Fund	CFDA #93.596

**NOTE 3      PAYMENTS TO SUBRECIPIENTS**

There were subrecipient grants awarded from U.S. Department of Housing and Urban Development, Community Development Block Grant - Entitlement Grant. These subrecipient grants totaled \$114,000.



**Section I – Summary of Auditors’ Results**

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**Financial Statements**

Type of auditors’ report issued on the financial statements:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified:	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted:	No

**Federal Awards**

Internal control over its major programs:	
• Material weakness(es) identified:	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors’ report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	Yes – F12- 01 to F12- 05

**Identification of Major Programs:**

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnership Program
14.257	Homelessness Prevention and Rapid Re-housing Program (ARRA)
14.871	Section 8 Housing Choice Vouchers
93.575	Childcare and Development Block Grant
93.596	Childcare Mandatory and Matching Funds of the Childcare and Development Fund

Dollar threshold used to distinguish between Type A and Type B programs:	\$413,325
Auditee qualified as a low-risk auditee:	No

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**Section II – Financial Statement Findings**

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None noted

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**Section III – Federal Award Findings**

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**Finding F12-01 – Internal Controls Over Activities Allowed & Allowable Costs**

***Federal Program Information***

<i>Federal Catalog Number:</i>	14.257
<i>Federal Program Name:</i>	Homelessness Prevention and Rapid Re-Housing Program (ARRA)
<i>Federal Agency:</i>	Department of Housing and Urban Development
<i>Pass-Through Entity:</i>	N/A
<i>Federal Award Number:</i>	S09-MY-06-0524

***Criteria or Specific Requirement***

Rental assistance payments cannot be made on behalf of eligible individuals or families for the same period of time and for the same cost types that are being provided through another federal, state or local housing subsidy program.

***Condition***

During our audit, we have tested the City's internal controls in place to ensure compliance with the above requirements relative to rental assistance payments. We tested a total of 20 participants and noted that 1 had no evidence of verification made that the participant is not receiving rental assistance or the same cost type through another federal, state, or local subsidy program.

***Effect***

Lack of controls might result in noncompliance with the federal requirements of the HPRP Program and may further lead to ineligible costs.

***Questioned Costs***

Not applicable

***Recommendation***

We recommend that the City implement stricter controls and procedures to ensure that rent verification is done prior to the provision of rental assistance to participants.

***Views of Responsible Officials and Planned Corrective Action***

The City has implemented a verification procedure which promotes stricter controls to verify that clients are not receiving rental assistance through another local, state or federal subsidy program. Client eligibility is not confirmed until the verification process is complete.

**Finding F12-02 – Eligibility**

**Federal Program Information**

<i>Federal Catalog Number:</i>	14.257
<i>Federal Program Name:</i>	Homelessness Prevention and Rapid Re-Housing Program (ARRA)
<i>Federal Agency:</i>	Department of Housing and Urban Development
<i>Pass-Through Entity:</i>	N/A
<i>Federal Award Number:</i>	S09-MY-06-0524

**Criteria or Requirement**

Per Notice of Allocations, Applications Procedures, and Requirements for Homelessness Prevention and Rapid Re-Housing Program Grantees under the American Recovery and Reinvestment Act of 2009, HUD is requiring grantees and subgrantees to certify eligibility at least every once every 3 months for all program participants receiving medium-term rental assistance.

**Condition Found**

During our testing of the City's compliance with the eligibility requirements, we noted that 4 out of 20 samples tested were not re-evaluated every three months as required.

**Effect**

This constitutes noncompliance with the grant terms and condition which may be grounds for sanctions.

**Questioned costs**

Not applicable

**Recommendation**

We recommend that the City strengthen controls to ensure that participants are re-evaluated every three months as required.

**Views of Responsible Officials and Planned Corrective Action**

The City recognizes the importance of adhering to policies as stipulated in the grant terms. The City has implemented practices to insure that clients are certified every three months as required. The City will enforce strict administrative protocols to insure that participants are re-evaluated and that the participants file is properly documented.

**Finding F12-03 – Special Test and Provisions**

***Federal Program Information***

<i>Federal Catalog Number:</i>	14.257
<i>Federal Program Name:</i>	Homelessness Prevention and Rapid Re-Housing Program (ARRA)
<i>Federal Agency:</i>	Department of Housing and Urban Development
<i>Pass-Through Entity:</i>	N/A
<i>Federal Award Number:</i>	S09-MY-06-0524

***Criteria or Requirement***

The Lead-Based Paint Poisoning Prevention Act (42 U.S.C 4801 et seq.), as amended by the Residential Lead-Based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851 et seq.) and implementing regulations at 24 CFR part 35, subparts A, B, M, and R shall apply to housing occupied by families receiving assistance through HPRP.

***Condition Found***

During our testing of the City's compliance with special test and provision requirements, we noted that 1 out of 20 samples tested did not have any documentation that lead based inspection was done for the rental unit.

***Effect***

This constitutes noncompliance with the grant terms and condition which may be grounds for sanctions.

***Questioned costs***

Not applicable

***Recommendation***

We recommend that the City strengthen controls to ensure that required inspections are done timely and are properly documented in the participant files.

***Views of Responsible Officials and Planned Corrective Action***

The City recognizes the importance of compliance for a lead based inspection as a grant requirement. The City will enforce stricter controls and administrative verification that all grant terms and conditions are met and are properly documented in the participants file.

**Finding F12-04 – Earmarking**

**Federal Program Information**

<i>Federal Catalog Number:</i>	14.239
<i>Federal Program Name:</i>	Home Investment Partnership Program
<i>Federal Agency:</i>	Department of Housing and Urban Development
<i>Pass-Through Entity:</i>	N/A
<i>Federal Award Number:</i>	M11-MC06-0552

**Criteria or Requirement**

Title 24 Housing and Urban Development, Part 92 – Home Investment Partnership Program, subpart G – Community Housing Development Organizations, Section 92.300 Set-aside for community housing development organizations (CHDOs)

(a)(1) Within 24 months after HUD notifies the participating jurisdiction of HUD's execution of the HOME Investment Partnerships Agreement, the participating jurisdiction must reserve not less than 15 percent of the HOME allocation for investment only in housing to be developed, sponsored, or owned by community housing development organizations. For a State, the HOME allocation includes funds reallocated under § 92.451(c)(2)(i) and, for a unit of general local government, funds transferred from a State under § 92.102(b). The funds are reserved when a participating jurisdiction enters into a written agreement with the community housing development organization. The funds must be provided to a community housing development organization, its subsidiary, or a partnership of which it or its subsidiary is the managing general partner. If a CHDO owns the project in partnership, it or its wholly owned for-profit or non-profit subsidiary must be the managing general partner. In acting in any of the capacities specified, the community housing development organization must have effective project control. In addition, a community housing development organization, in connection with housing it develops, sponsors or owns with HOME funds provided under this section, may provide direct homeownership assistance (e.g. downpayment assistance) and not be considered a subrecipient.

**Condition Found**

During our testing of the City's compliance with earmarking requirements, we noted that at least 15% of the HOME allocations for FY08/09 and FY09/10 were not committed to CHDOs as required.

**Effect**

This constitutes noncompliance with the grant terms and condition which may be grounds for sanctions and recapture of funds by HUD.

**Questioned costs**

Not applicable

**Recommendation**

We recommend that the City identify projects and commit funds to eligible CHDOs within the specified timeframe to ensure compliance with federal requirements.

***Views of Responsible Officials and Planned Corrective Actions***

Although many other cities currently use Habitat for Humanity as a CHDO, the City of Norwalk determined that the Board did not meet HUD's composition requirements. The City of Norwalk has been waiting for Habitat for Humanity to complete the formation of their CHDO. All necessary paperwork has been filed with the IRS to obtain their tax exempt status; however, the process has taken longer than Habitat for Humanity originally indicated to City staff, which was originally estimated by not later than December 31, 2012. The City of Norwalk has continued to apply pressure on Habitat for Humanity to complete the process; however, they have indicated that they are unable to expedite action by the IRS. As a result, Habitat for Humanity and the City of Norwalk can only wait for the IRS. Once the IRS completes action, then the City is prepared to complete the certification process and immediately begin the acquisition/rehabilitation program.

**Finding F12-05 – Period of Availability**

***Federal Program Information***

<i>Federal Catalog Number:</i>	14.239
<i>Federal Program Name:</i>	Home Investment Partnership Program
<i>Federal Agency:</i>	Department of Housing and Urban Development
<i>Pass-Through Entity:</i>	N/A
<i>Federal Award Number:</i>	M11-MC06-0552

***Criteria or Requirement***

Each annual allocation of HOME funds carries with it a requirement that funds be committed within two years and fully expended in five years. In addition, a minimum of 15% of the HOME funds must be reserved for projects by CHDOs. If these requirements are not met, the funds may be recaptured by HUD. HOME funds are fungible and not subject to a yearly designation, and the requirements must be met by the anniversary of the annual award of HOME funds by HUD

In addition, Title 24 Housing and Urban Development, Part 92 Home Investment Partnership Program, Subpart K Program Administration, Section (d)(1)(C) Reductions, states that HUD will reduce or recapture HOME funds in the HOME Investment Trust Fund by the amount of any funds in the United States Treasury account that are not expended within five years after the last day of the month in which HUD notifies the participating jurisdiction of HUD's execution of the HOME Investment Partnership Agreement.

***Condition Found***

During our testing of the City's compliance with period of availability requirements, we noted that HOME allocations for 2005-2007 totaling \$248,198 were not spent during the required 5-year period.

***Effect***

This constitutes noncompliance with the grant terms and condition which may be grounds for sanctions and recapture of funds by HUD.

***Questioned costs***

Not applicable

***Recommendation***

We recommend that the City develop and implement eligible programs to ensure that funds allocated are spent during the required period.

***Views of Responsible Officials and Planned Corrective Actions***

Although many other cities currently use Habitat for Humanity as a CHDO, the City of Norwalk determined that the Board did not meet HUD's composition requirements. The City of Norwalk has been waiting for Habitat for Humanity to complete the formation of their CHDO. All necessary paperwork has been filed with the IRS to obtain their tax exempt status; however, the process has taken longer than Habitat for Humanity originally indicated to City staff, which was originally estimated by not later than December 31, 2012. The City of Norwalk has continued to apply pressure on Habitat for Humanity to complete the process; however, they have indicated that they are unable to expedite action by the IRS. As a result, Habitat for Humanity and the City of Norwalk can only wait for the IRS. Once the IRS completes action, then the City is prepared to complete the certification process and immediately begin the acquisition/rehabilitation program.

**City of Norwalk**  
**Status of Prior Year Findings and Questioned Costs**  
**Year ended June 30, 2012**

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Finding Reference	Finding Description	Recommendation	Current Status	Explanation if not fully implemented
F-11-01	Homelessness Prevention and Rapid Re-Housing Program (ARRA)	We recommend that the City implement stricter controls and procedures to ensure that rent verification and rent reasonableness determination is done prior to the provision of rental assistance to participants.	Partially Implemented	See Finding F-12-01.
F-11-02	Homelessness Prevention and Rapid Re-Housing Program (ARRA)	The City should review its current procedures to make sure that provisions in the grant agreement are being complied with.	Implemented	Not Applicable
F-11-03	Homelessness Prevention and Rapid Re-Housing Program (ARRA)	We recommend that the City strengthen controls to ensure that required inspections are done timely and are properly documented in the participant files. In addition, termination of HPRP assistance must be properly documented in the participant files.	Partially Implemented	See Finding F-12-03.
F-11-04	Homelessness Prevention and Rapid Re-Housing Program (ARRA)	We recommend that the City strengthen controls to ensure that termination of HPRP assistance must be properly documented in the participant files.	Implemented	Not Applicable



