

PHILADELPHIA HOUSING AUTHORITY

THE OFFICE OF AUDIT AND COMPLIANCE

2014

ACCOMPLISHMENTS REPORT

APRIL 1, 2013 – MARCH 31, 2014



Philadelphia Housing Authority

Janea Jordon
Executive Vice President
Office of Audit and Compliance

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Our Mission



The Office of Audit and Compliance (OAC) is the Philadelphia Housing Authority's (PHA) independent oversight department established to perform investigative, audit, and compliance-related activities relating to PHA's operations, programs, and services. The OAC serves PHA by helping to identify and reduce risks and ensuring that policies, procedures, laws, and regulations are followed, established standards are met, resources are used efficiently and effectively, and PHA objectives are achieved.

OAC operates under the general direction of PHA's President and Chief Executive Officer with a direct reporting relationship to the Board of Commissioners. OAC comprises a Compliance Division, an Internal Audit Division, and an Investigations Unit.

OAC provides the following services:

- Conducts compliance and quality assurance reviews of operating controls and transactions to determine compliance with local, state, and federal laws, regulations, and procedures.
- Conducts performance/operational audits to determine efficiency, economy, and effectiveness of all program areas and operations.
- Conducts criminal and administrative investigations involving allegations of impropriety, fraud, criminal activities, conflicts of interest, waste, mismanagement, etc.
- Serves as liaison and coordinator of PHA's interests with the U.S. Department of Housing and Urban Development (HUD), local, state, and federal regulatory and investigative bodies.
- Responds to requests from the Board of Commissioners, the President and CEO, and the Senior Management team for independent analyses of management or internal control systems.
- Coordinates audit efforts between internal and external auditors to avoid duplication of efforts.

Table of Contents

MESSAGE FROM THE PRESIDENT & CEO.....	3
MESSAGE FROM THE EXECUTIVE VICE PRESIDENT	4
THE YEAR IN NUMBERS.....	5
IDENTIFYING AND PREVENTING CORRUPTION.....	7
EXTERNAL PARTNERSHIPS	9
PROTECTING OUR ASSETS.....	10
EVALUATING AND IMPROVING	12
WAGE COMPLIANCE.....	14
MOVING FORWARD	16





Message from the President & CEO



The Philadelphia Housing Authority's Office of Audit and Compliance has made great progress since it was first established in 2011 to serve as the agency's oversight entity and to investigate misconduct by PHA employees, residents, and contractors. I am supremely proud of OAC's accomplishments to date, which represent real, tangible savings and build the public's confidence in PHA's overall mission to provide safe, affordable housing opportunities to some of the city's most vulnerable populations.

As I have stressed throughout my tenure as PHA's President and CEO, we cannot do it alone. OAC partners with external law enforcement and oversight entities to operate as effectively as possible and ensure that people who defraud the agency are held accountable for their actions. Everyone who works at PHA, does business with the agency, or receives housing assistance, has a critical role to play in this effort and must act with integrity and honesty at all times. We hold a significant position of public trust and always strive to maintain that trust.

PHA is fortunate to have such a talented and dedicated team of auditors, investigators, and compliance specialists working within OAC to eliminate fraud, waste, abuse, and corruption across the agency. OAC's audits, reviews, and

investigations are crucial as PHA endeavors to provide excellent service to residents and the public given shrinking resources. I thank all OAC employees for their hard work as well as PHA's management and staff for their cooperation and support of OAC's mission.

Thank you for taking the time to learn more about OAC's accomplishments. Please continue to support PHA in our efforts to be more transparent, efficient, and accountable. I strongly believe, as this report demonstrates, that we continue to move in the right direction.

Sincerely,

Kelvin Jeremiah
President & CEO
Philadelphia Housing Authority



Message from the Executive Vice President



March 31, 2014 represented the end of the second anniversary of the revamped Office of Audit and Compliance's (OAC) existence and the end of the OAC's Fiscal Year. During its second Fiscal Year, OAC's efforts in corruption prevention across the Philadelphia Housing Authority have taken root. In the midst of governmental budget constraints, staffing reductions, and sequestration, the OAC focused on mastering our internal directives, protocols, policies, and procedures. The end goal of these efforts is to ensure consistent, fair, and efficient customer service in our investigations, internal audits, and compliance reviews.

In its second year of operation, OAC continued to make great strides, especially in its partnership with the Philadelphia District Attorney's (DA) Office, resulting in a joint effort between the two agencies to combat fraud and to hold offenders accountable. The OAC referred 14 egregious offenders to the DA this year, three of which resulted in arrests before year end. This is just the beginning stages of our partnership; our intentions are to fully prosecute persons who defraud the agency of federal funds by underreporting income or failing to accurately identify individuals residing in subsidized units.

Additionally, our Investigations Department substantiated 180 cases and implemented a repayment agreement process; 26 repayment agreements were entered into with residents, resulting in a little over \$23,000 in recouped funds. Our Internal Audit Unit worked diligently with PHA's newly formed Audit Committee, completing 12 planned Internal Audits, and closing 15 audits from Fiscal Year 2012. In addition, the Compliance Department continued to forge partnerships throughout the agency, realizing savings in time and money for PHA. The Compliance Department also implemented an in-house Wage Compliance Unit, realizing citations and restitutions in the amount of \$164,000.

In this time of shrinking federal dollars, our efforts include not only realizing recoupment of monies owed, but also implementing proactive efficiencies in how PHA performs its operations. The OAC made numerous recommendations through Audit and Compliance reports aimed at improving internal controls throughout the agency and optimizing how PHA does its day-to-day business.

With the ongoing support of PHA's Board of Commissioners, the Audit Committee, PHA's executive team, PHA staff, residents, and contractors, the OAC will continue to work diligently to protect PHA's assets by combating fraud, waste, and abuse. There is a lot of work to be done, and it is our continued wish that, in being transparent about what we do and how we are doing it, you will continue to support PHA and OAC's work.

Sincerely,

Janea Jordon
Executive Vice President, OAC
Philadelphia Housing Authority

The Year in Numbers

FINANCIAL ACCOMPLISHMENTS

Internal Audit Recovery (Actual).....	\$120,870
Compliance Streamlining (Potential Savings).....	\$225,000
Wage Compliance Recoveries (Actual)	\$164,418
Termination/Resignation Savings	\$1,256,296
Pension Contribution Savings	\$393,497
Repayment Agreements (Ordered)	\$69,079
Repayment Agreements (Received).....	\$23,122
Restitution Ordered	\$687,194

REPAYMENT AGREEMENTS

There are some cases that OAC investigates that may not result in an intentional act of fraud. However, PHA has still been financially harmed, and the OAC will seek to enter into a Repayment Agreement with the resident/tenant to make PHA whole. As of March 31, 2014, the OAC has collected \$23,112.19 as part of the Repayment Initiative. This number continues to grow and OAC seeks new avenues to recoup damages from fraud, waste, and abuse at PHA.

TERMINATION SAVINGS

As of March 31, 2014, OAC investigations of reported employee misconduct involving fraud, waste, and/or abuse resulted in the termination of 8 PHA employees, saving PHA **\$1,256,296.34** based on two-year salary projections. In addition, it is estimated that these terminations or resignations have resulted in a savings of pension contributions by PHA in excess of **\$393,497.43**.¹

PARTNERSHIPS

The Office of Audit and Compliance has initiated and maintained partnerships with several federal, state, and local agencies in efforts to protect the integrity of PHA and to further hold individuals who defraud the Agency accountable. These partnerships include:

- Philadelphia District Attorney's Office
- U.S. Department of Housing and Urban Development (HUD) - Office of the Inspector General
- Social Security Administration - Office of Inspector General
- Federal Bureau of Investigation
- United States Postal Inspectors
- Internal Revenue Service
- United States Attorney's Office
- Pennsylvania State's Ethics Commission
- U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives
- Philadelphia Police Department
- U.S. Department of Homeland Security
- Pennsylvania Office of the Inspector General
- Philadelphia Office of the Inspector General
- Pennsylvania Department of Public Welfare
- Pennsylvania Department of Labor
- Pennsylvania State Police

¹ OAC utilized conservative estimates in the determination of the financial impact of terminations and resignations of PHA employees. Some agencies, particularly in the federal sector, project similar savings over the remainder of the dismissed employees' careers.

The Year in Numbers

FY 2014 COMPLAINT INTAKE

As of March 31, 2014, the OAC Investigations Division received a total of **675** complaints. Of those complaints, **390** were opened as active investigations, **180**² cases were substantiated, **14** of which were referred for criminal prosecution. **3** criminal prosecution referrals resulted in effectuated arrests pending prosecution. The remaining **11** arrests are expected to occur during Fiscal Year 2015.

FY 2014 INTERNAL AUDITS

During Fiscal Year 2014, Internal Audits (IA) completed 12 of 12 (100%) planned audits, as outlined in the 2014 Annual Audit Plan. Additionally, IA completed three (3) special projects (reviews) as requested by PHA's management. IA issued 12 draft audit reports and three (3) review memorandums with associated Management Corrective Action Plans. IA made more than 114 recommendations aimed at improving efficiency, economy, and operational effectiveness. Additionally, during Fiscal Year 2014, IA successfully closed 15 of 16 audits (94%) that were initiated in Fiscal Year 2012/2013, and also closed three (3) special projects initiated during the prior Fiscal Year. The audit closure process entails IA performing follow-up activities and working with various PHA departments to ensure that the agreed upon corrective action plan is implemented.

In addition, to identifying quantifiable measurable benefits, in terms of monetary recoveries and savings, OAC's audits identified other opportunities for improvement within PHA's operations. IA recommended the development and implementation of policies and procedures to several of PHA's departments with the goal of achieving consistency and standardization in day-to-day processes. Furthermore, IA collaborated with PHA's talented workforce to improve and implement internal controls throughout the agency. The audits and reviews conducted resulted in more than **\$7 million** in cost savings through direct implementation of recommendations, realized savings from the adoption of other recommended improvement opportunities, and potential recovery of federal funds.



² OAC Investigators have up to 180 days to complete an investigation.



Identifying and Preventing Corruption

The OAC Investigations Unit is tasked with investigating allegations of fraud, corruption, official misconduct, conflicts of interest, abuse of authority, and other criminal offenses with respect to employees, residents, and persons or entities doing business with PHA.

Over the past fiscal year, the OAC has focused on investigating complaints received that target individuals who defrauded the Authority for personal gain, resulting in the prosecutions and seizing of restitutions owed to PHA in the amount of **\$687,194.00**.

The cases below are highlights of successful OAC investigations:

Home Depot

Following a joint multi-year investigation with PHA, the FBI, the HUD Office of the Inspector General, and the Philadelphia District Attorney's Office, two former PHA employees, Richard Lewis and Richard Perri, pled guilty to fraudulently purchasing items at Home Depot, having the items billed to PHA, selling them to co-conspirators, and keeping the money for themselves. This criminal scheme defrauded PHA of at least \$348,900.00. For his part in the criminal conspiracy, Perri was sentenced to federal prison for six (6) months, followed by three (3) years of supervised release, and ordered to pay restitution to PHA in the amount of **\$257,500.00** for his part in the scheme. Lewis was sentenced to thirteen (13) months in federal prison, three (3) years of supervised release, and ordered to pay restitution to PHA in the amount of **\$348,900.00** for his part in the scheme.

Perri and Lewis' co-conspirators, Mark Miller and Jaquel Crews, convicted Philadelphia drug dealers, also pled guilty to defrauding PHA. Miller was sentenced to federal prison for six (6) months, followed by two (2) years of supervised release, and ordered to pay restitution to PHA in the amount of \$74,859.00. Upon Crews' guilty plea, he was sentenced to federal prison for eight (8) months, followed by three (3) years of supervised release, and ordered to repay PHA \$74,859.00 in restitution. Both Miller and Crews are currently serving lengthy federal prison sentences for other unrelated drug violations.

My Husband... My Landlord

A joint investigation between the OAC and the HUD Office of the Inspector General determined that a Housing Choice Voucher (HCV) tenant and her husband conspired to defraud PHA. The investigation uncovered that the HCV tenant married her HCV landlord in 2008 and failed to disclose the relationship to PHA. Furthermore, the investigation revealed that both the tenant and husband/landlord were living in the HCV unit since 2008, while the husband/landlord was being paid monthly for the unit under the Housing Assistance Payment (HAP) contract. As a result of the collusion, PHA was defrauded in the amount of **\$60,793.83**. Both individuals have since been removed from the HCV Program and further criminal charges are under federal review.

Unreported Income

On March 17, 2014, OAC investigated a complaint against a HCV tenant and determined that she began receiving death benefits for her late husband in 2001; however, when she became a program participant in 2007, she failed to report his death benefits as income.

Furthermore, the tenant failed to disclose the death benefits during her Continued Occupancy interviews with PHA in 2009 and 2011. Her fraudulent scheme caused PHA to overpay **\$21,870.00** on her behalf. The OAC has referred this case to the District Attorney's Office for approval of criminal charges and to the HCV Department for voucher termination.

Unauthorized Occupants

An OAC investigation determined that a participant of the HCV since 2006 allowed her son and husband to reside in subsidized unit without requesting that PHA add the two (2) individuals to her family composition. Additionally, the investigation uncovered that the tenant failed to report income from her son's employment. Records from the Bureau of Motor Vehicles revealed that the husband renewed his driver's license in 2012 and confirmed his address as the HCV unit. Also, the son had a driver's license registered to HCV unit. The license was renewed most recently in 2012.



Identifying and Preventing Corruption

Furthermore, Voters Registration confirmed that the son had been registered to vote at the HCV unit since 2008. Finally, the son's employer confirmed that he had income that was not reported to PHA. The investigation established that the tenant's husband had resided in the unit since at least 2006 and that he also had income throughout the years that was unreported to PHA. Due to the tenant's failure to accurately report her income, it was determined that PHA was defrauded of **\$16,296.00**. Criminal charges and the termination of the voucher are pending.

Anonymous Tip

The OAC received an anonymous complaint that a Public Housing Program tenant allowed her husband to live in her PHA unit as an unauthorized tenant. Multiple database searches associated the husband to the PHA unit since 2000. In addition, a search of the Pennsylvania Bureau of Motor Vehicles revealed that the husband listed the PHA unit on his driver's license in addition to having two vehicles registered to him at the address. A search of Philadelphia's Land Records database also revealed that the husband was the owner of two Philadelphia properties that the OAC learned he intended to rent out for income. Furthermore, while the husband was residing at the PHA unit, he was employed and listed the PHA unit as his address of record with his employer.

The investigation additionally uncovered that the tenant in question received a total of \$239,674.45 in income from a legal settlement that she failed to report to PHA as required.

The OAC has referred this case for civil and criminal prosecution, and the tenant has since paid **\$30,738.00** in restitution to PHA.

Abusing Benefits

The OAC conducted a joint investigation with the Pennsylvania Inspector General that found that a tenant residing in one of PHA's Alternatively Managed properties has allowed an individual to reside in the subsidized unit as an unauthorized tenant. Multiple databases associated the unauthorized tenant with the subsidized unit since 1984. A review of BMV records revealed that he had his driver's license listed at the unit in addition to having a vehicle registered to himself there. A search of Philadelphia's PhilaDox database revealed that he is the owner of three (3) properties in different locations within Philadelphia. A review of Philadelphia's Licenses and Inspections database revealed that he has a Housing Inspection License for the properties as well; the Housing Inspection License is required for properties that are used to generate rental income. A review of The Philadelphia Courts First District of Pennsylvania's database revealed that he used the unit address for filing purposes with the Court when he was trying to remove tenants from the properties he owns. Furthermore, the investigation revealed that he was gainfully employed, which was verified by his employer. Finally, he used a PO Box number as his address of record which was associated to the PHA unit.

Based on the tenant's failure to report the individual as a member of her household with income, it was determined that PHA was defrauded of **\$23,868.00**. In addition, the Inspector General confirmed that the tenant was also collecting food stamps along with medical benefits, and failed to disclose the unauthorized tenant's presence in her household to the Commonwealth. Both civil and criminal prosecutions are pending.

Two Social Security Numbers = Twice the Fraud

A joint investigation between PHA, the Social Security Administration - Office of the Inspector General, and the HUD Office of the Inspector General resulted in the filing of one count of theft of government funds against former PHA tenant, Arvita Phillips-Henderson. The investigation determined that Henderson applied for, and received, Supplemental Security Income (SSI) and housing benefits from PHA while using her legitimate social security number. Unbeknownst to either agency, Henderson also had obtained a fraudulent Social Security Number and worked for twenty-nine (29) years for the Philadelphia School District, subsequently retired, and was collecting a pension based on her years of service. Henderson's fraudulent scheme allowed her to collect **\$26,550.00** in housing benefits and \$61,277.25 in SSI benefits to which she was not entitled.

Henderson has pled guilty to her crime and is currently awaiting sentencing. The maximum sentence that Henderson faces is a possible federal prison sentence of up to ten (10) years, a three (3) year period of supervised release, restitution to the government of \$87,827.25, a \$250,000.00 fine, and a special assessment of \$100.00.

External Partnerships

OAC and Philadelphia District Attorney's Office Partner to Fight Fraud

The OAC and the Philadelphia District Attorney's Office strengthened their relationship over this past fiscal year by creating a process that permits sworn Police Officers assigned to the OAC to swear warrants and effectuate arrests of those who defraud PHA and interfere with PHA's mission of providing safe, affordable, and decent housing to Philadelphia's low to moderate income residents. In March 2014, the OAC, with assistance from the PHA's Police Department, arrested two individuals for defrauding PHA.

On March 19, 2014, a Public Housing Program tenant was taken into custody and charged with two (2) counts of Theft of Services, two (2) counts of Theft by Unlawful Taking, two (2) counts of Theft by Deception, and two (2) counts of Unsworn Falsification to Authorities. In the affidavit of probable cause, it was alleged that the tenant abandoned her PHA unit and subsequently sublet it to her mother-in-law, in violation of the terms and conditions of PHA's program requirements. During this time, the tenant of record executed two recertification documents, in which she failed to accurately disclose her living arrangements, and swore or affirmed that the information that she provided to PHA was true and correct. Based on her illegal activity, PHA was defrauded of \$6,528.00.

If convicted, she faces state imprisonment of up to ten (10) years, repayment of restitution to PHA in the amount of **\$6,528.00**, and a fine of up to \$25,000.00.

On March 27, 2014, a HCV Program participant was taken into custody and charged with one count of Theft by Unlawful Taking, one count of Theft by Deception, one count of Theft – Receiving Stolen Property, and one count of Theft – Failure to Make the Required Deposition of Funds. In the affidavit of probable cause, it was alleged that the individual, an Economic Self-Sufficiency (ESS) client, fraudulently obtained \$6,592.00 from the ESS Program by alleging that she needed the funds to purchase a vehicle, an allowable transaction under the ESS program guidelines. To support her fraudulent scheme, she presented to PHA an "invoice" for the vehicle she purposed to purchase. During the course of the investigation, it was determined that upon receipt of the funds from the program, she never used the funds to purchase the vehicle. In addition, it was determined that she also provided fraudulent receipts indicating that she purchased computer equipment in the amount of \$1,442.52. Upon further review, it was revealed that she actually only spent \$910.00 on legitimate purposes, and retained \$534.52 for her own personal gain. Compounding matters, the individual was subsequently hired by PHA to manage the ESS Program. Upon discovery of her fraudulent actions, she was terminated from PHA.

If found guilty, she faces a maximum sentence of seven (7) years in a state prison, repayment of restitution to PHA in the amount of **\$7,129.52**, and a fine of up to \$10,000.00.

The partnership between PHA and the Philadelphia District Attorney's Office continues to grow and more cases of a similar nature are in the process of being reviewed.





Protecting PHA's Assets

PHA Assets

The Internal Audit (IA) Department assists the Philadelphia Housing Authority's management and the Board of Commissioners through the Audit Committee by identifying, evaluating, and addressing PHA's internal controls. IA's annual agency-wide risk assessment process produces an audit plan that prioritizes audits based on identified risks. By conducting risk-based audits and reviews, IA provides reasonable assurance regarding PHAs:

- Compliance with laws, regulations, policies, and procedures;
- Achievement of business objectives;
- Reliability of financial and management reporting; and
- Safeguarding of assets.

IA's Fiscal Year 2014 Internal Audit Plan consisted of Internal Audits or Reviews in the following areas:

1. Legal Services
2. Inventory, Warehouse and E-Procurement
3. Retirement Benefits
4. Rent Collection
5. Grants Management
6. Payroll
7. Accounts Payable
8. Alternatively Managed Entities
9. Homeownership
10. Scattered Sites Auction
11. PhillySeeds
12. Resident Advisory Board

Draft Internal Audit reports document any findings and recommendations determined a result of the audit or review. Additionally, the reports document management's response and any corrective action plan items to address recommendations outlined within the reports. The draft reports are circulated to PHA's President & CEO, as well as PHA's Audit Committee.

In Fiscal Year 2014, the Internal Audit Department's audit reviews resulted in an actual recovery and savings of \$148,671. IA also identified an additional \$317,131.54 in potential recovery and savings.

Evaluating and Improving

The Compliance Department within the OAC works closely with internal departments throughout PHA to ensure efficiency and effectiveness within the Agency's operations, programs, and services. Over the past fiscal year, these partnerships have led to the development and implementation of initiatives that have cut costs and increased productivity throughout the Authority, resulting in dollars saved, resources spared, and man-hours conserved. Supplementary to the Internal Audit Department, the Compliance Department assists with eliminating waste and achieving compliance with applicable rules, regulations, policies and procedures.

The Compliance Department's projects for the reporting period included:

- Assisting with the development and implementation of a paperless timekeeping system for non-represented employees.
- Conducting quality control inspections for housing units assisted through the Housing Choice Voucher Program and maintenance work performed in Public Housing units owned and managed by PHA.
- Coordinating with Housing Operations and Information Systems Management to improve and enforce the process for charging for repairs for tenant-caused damage in public housing units.
- Re-instituting the Site Based Quality Assurance Review process and conducting site reviews to ensure conformance with governing regulations, policies and procedures.



Wage Compliance



In October 2013, PHA improved its prevailing wage compliance and monitoring functions by establishing an internal Wage Compliance Unit within the OAC. Prior to the formation of the internal Wage Compliance Unit, prevailing wage compliance was monitored through a contract with the City of Philadelphia. Bringing the Wage Compliance function in-house enhanced PHA's compliance monitoring and enforcement of prevailing wage requirements.

The Wage Compliance Unit monitors the wages of employees working on PHA construction and maintenance projects to ensure that, when applicable, the correct prevailing wage is paid for the work performed. The OAC's wage compliance enforcement for Fiscal Year 2014 resulted in issued citations and/or back wage payments totaling **\$164,417.38**. A few examples of violations determined by the OAC are cited on the next page.



Wage Compliance

Electrical Work Violation

The OAC's review determined that a PHA electrical contractor failed to maintain the proper ratio of apprentices to journeymen at the job site, resulting in underpayments made to laborers and mechanics totaling \$2,248.68, in violation of the Davis-Bacon and Related Acts (DBRA) rules. The contractor was ordered to pay back wages to the affected employees.

Roofing Work Violation

The OAC's review determined that a PHA roofing contractor failed to comply with prevailing wage requirements by failing to submit accurate and complete certified payroll documentation, evidencing the wages paid to employees. Additionally, the contractor underpaid laborers and mechanics who performed work on the project. Once the correct and complete certified payrolls were submitted to the OAC it was determined that laborers and mechanics working on the project were underpaid a total of \$5,521.68; the contractor was ordered to pay back wages to the affected employees.

Roofing Work Violation

The OAC's review determined that a PHA roofing contractor failed to comply with prevailing wage requirements by failing to submit accurate and complete certified payroll documentation, evidencing the wages paid to employees. Once the correct and complete certified payrolls were submitted to the OAC, it was determined that laborers and mechanics working on the project were underpaid a total of \$17,114.98. The contractor was ordered to pay back wages to the affected employees.

Mechanical Services Violation

The OAC's review determined that a PHA mechanical services contractor failed to apply the correct work classifications to laborers and mechanics, failed to maintain the proper ratio of apprentices to journeymen at the job site, failed to pay the required prevailing wage rate for various job classifications and violated the Contract Work Hours and Safety Standards Act. These actions resulted in underpayments made to laborers and mechanics totaling \$4,153.63; the contractor was required to pay back wages to the affected employees.

Wage Compliance Unit Department of Labor Review

The OAC, in a joint effort with the U.S. Department of Labor (DOL), reviewed prevailing wage compliance for a maintenance project that was performed at PHA's Public Housing sites between 2008 and 2013. The comprehensive review resulted in a determination that \$135,378.41 in back wages was owed to 72 laborers and mechanics who were assigned to the project. All affected employees received back wages from the PHA.

Following the completion of the review, the OAC worked collaboratively with PHA's Maintenance, Development, and Construction Departments to develop and implement internal controls that will prevent the cited issues from recurring.

Moving Forward

The Office of Audit and Compliance's Vision and Values will continue to be as follows:

- Conduct quality audits of PHA's operations in a timely and efficient manner and in accordance with professional standards established by the Institute of Internal Auditors and Generally Accepted Government Auditing Standards
- Conduct investigations in a timely, thorough, and impartial manner
- Ensure transparency and accountability in PHA operations, services, and programs
- Work closely with other law enforcement, state, and federal agencies to detect and investigate corruption, fraud, waste, abuse, mismanagement, and conflicts of interest
- Ensure the integrity in PHA's financial reports
- Ensure the optimal efficiency and effectiveness in PHA's operations, programs, and services by emphasizing ongoing compliance with all applicable rules and regulations

To confidentially report PHA-related fraud, corruption, employee misconduct, conflicts of interest, waste, or mismanagement to the Office of Audit and Compliance:

- Call PHA's Fraud Hotline: **215.684.8300**
- Email: OAC@pha.phila.Gov
- Send mail to: Office of Audit and Compliance, 12 S 23rd St, 5th Floor, Philadelphia, PA 19103

