

City of Austin



**A Report to the
Austin City Council**

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**Office of the
City Auditor**

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AUDIT REPORT

**Neighborhood Housing and
Community Development
(NHCD) Contract Monitoring
Audit**

August 2014



REPORT SUMMARY

NHCD contract management efforts do not ensure consistent compliance with all contractual requirements. Specifically, we found that NHCD authorized some payments that were not in compliance with contract terms or were not fully supported by appropriate documentation. Obstacles to NHCD's ability to ensure that payments are processed in compliance with all contractual terms appear to relate to staff competency, contract monitoring tools, and priorities set by management.

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GOVERNMENT AUDITING STANDARDS COMPLIANCE

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 TEAM

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August 2014



Audit Report Highlights

Why We Did This Audit

This audit was conducted as part of the Office of City Auditor's FY 2013 Strategic Audit Plan. This audit was included on our Plan following an investigation conducted by our office which found that NHCD authorized inappropriate payment of approximately \$240,000 for services not in compliance with contractual requirements for one contract.

What We Recommend

NHCD Director should implement, communicate, and monitor process improvements to ensure that all NHCD contracts are efficiently and effectively monitored.



For more information on this or any of our reports, email oca_auditor@austintexas.gov

NHCD CONTRACT MONITORING AUDIT

Mayor and Council,

I am pleased to present this audit on the Neighborhood Housing and Community Development (NHCD) Contract Monitoring.

BACKGROUND

In fiscal years (FY) 2012 and 2013, NHCD was responsible for monitoring over 140 contracts, which amounted to a total of approximately \$60 M.

OBJECTIVE AND SCOPE

The objective of this audit was to determine whether payments made by NHCD on contracts are in compliance with applicable contractual requirements.

The audit scope included active contracts in fiscal years 2012 and 2013.

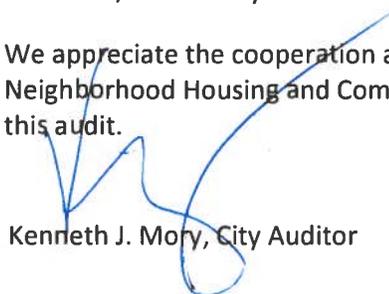
WHAT WE FOUND

The results of our examination of payments on selected contracts indicate that NHCD contract management efforts do not ensure consistent compliance with all contractual requirements. Specifically, we found that NHCD authorized some payments that were not in compliance with contract terms or were not fully supported by the appropriate documentation.

Obstacles to NHCD's ability to ensure that payments are processed in compliance with all contractual terms appear to relate to staff competency, contract monitoring tools, and priorities set by management. More specifically, contract compliance staff may not be equipped with the necessary tools to effectively monitor all aspects of assigned contracts, including clearly defined contracts, ad-hoc training, and contract specific monitoring tools. There is a significant discrepancy between NHCD management's and staff's approach to monitoring compliance with federally funded contracts. Whereas staff's main focus was on ensuring full compliance with the terms of the executed contract, management's main focus appears to have been on compliance with federal requirements. This difference in approach appeared to have resulted in process inefficiencies and in staff not feeling sufficiently empowered to do their assigned work.

Without a shared approach to contract monitoring between management and staff, NHCD may not be able to monitor contracts effectively and efficiently. Also, without consistently enforcing all contractual requirements, there is no reasonable assurance that the City is getting all services paid for under its contracts, or that City funds are being prudently safeguarded.

We appreciate the cooperation and assistance we received from the Neighborhood Housing and Community Development Department staff during this audit.


Kenneth J. Mory, City Auditor

BACKGROUND

Monitoring of different aspects of the Neighborhood Housing and Community Development (NHCD) Department contracts is mainly performed through its Community Development, Real Estate and Development, and Construction and Development divisions.

In fiscal years (FY) 2012 and 2013, NHCD was responsible for monitoring over 140 contracts, which amounted to a total of approximately \$60 M.

OBJECTIVE, SCOPE, AND METHODOLOGY

The NHCD Contract Monitoring Audit was conducted as part of the Office of City Auditor's FY 2013 Strategic Audit Plan, as presented to the City Council Audit and Finance Committee. This audit was included on our Plan following an investigation conducted by our office which found that NHCD authorized inappropriate payment of approximately \$240,000 for services not in compliance with contractual requirements for one contract. The investigation also noted that the inappropriate payments were a result of a systemic failure of NHCD/Austin Housing Finance Company staff to provide proper oversight of the contract.

Objectives

The objective of this audit was to determine whether payments made by the Neighborhood Housing and Community Development (NHCD) Department on contracts are in compliance with applicable contractual requirements.

Scope

The audit scope included active NHCD contracts in FY 2012 and 2013.

Methodology

To accomplish our audit objectives, we performed the following steps:

- reviewed and analyzed contract and correspondence files;
- analyzed contract terms, including payments, invoices, and other related support documentation;
- reviewed monitoring processes and procedures;
- selected a judgment sample of 7 contracts, totaling approximately \$11 M, out of 144 contracts, totaling approximately \$60 M (contracts were selected to ensure representation from each of the three groups responsible for monitoring NHCD contracts, various funding sources, and FY 2012 and FY 2013);
- conducted detailed testing of 20 invoices from the 7 selected contracts;
- conducted interviews of NHCD, Austin Housing Finance Company, and subcontractor staff as appropriate;
- obtained clarifications on applicable federal and state requirements from HUD¹ and Texas DFPS²; and
- evaluated risks related to information technology and fraud, waste, and abuse.

¹ Department of Housing and Urban Development

² Department of Family and Protective Services

AUDIT RESULTS

Finding: NHCD contract management efforts do not ensure consistent compliance with all contractual requirements. Specifically, we found that NHCD authorized some payments that were not in compliance with contract terms or were not fully supported by appropriate documentation.

Best practices indicate that in order to ensure that organizations receive what they contract for, they should monitor contracts to verify that contractors comply with all contract terms and that all performance expectations are achieved. Per City corporate policies, departments should monitor contracts with vendors to ensure that the payments are aligned with the contract schedule or deliverables and relevant acceptable criteria. This requirement is also emphasized in NHCD policies. We sampled seven contracts managed by NHCD to determine whether payments were made in compliance with contractual requirements and found that:

- On four contracts, we identified payments to the contractors that were not in compliance with contractual terms or were not fully supported.
 - Three contracts had significant issues, which are discussed in more details below.
 - One contract had minor compliance issues, where we found that the City overpaid the contractor approximately \$500 in salary reimbursements. In April 2013, an investigation by our office found that NHCD made several inappropriate payments under this contract. Based on this audit, it appears that NHCD has made progress in ensuring that payments are made in compliance with contractual requirements.
- On three remaining contracts, payments sampled appeared to be in compliance with applicable contractual requirements.

Contracts with compliance issues include two contracts for job creation, one for FY 2012 and one for FY 2013, where the City used the same contractor to facilitate the creation of six jobs in each year. Each contract was funded with \$150,000 from a federal grant.

For federally funded programs, the funding agency sets general grant requirements. When contracting using these funds, the City had the option to add terms and/or clarifications. In both job creation contracts, the City added some language in the executed contract to clarify some of the grantor requirements, including setting minimum time for which a created job had to be in existence, clarifying that contractor payments were based on the number of jobs created, and listing the required documents to support payments. In addition, the City opted to make the allowable type of the jobs created more stringent by requiring that the created jobs must be full-time jobs only.

As summarized in Exhibit 1, NHCD did not monitor all aspects of these contracts and processed payments that were not fully supported by the appropriate documentation. Also, even though NHCD monitoring staff raised concerns about the eligibility of certain services, NHCD paid the contractor for services that were not in compliance with the contractual terms as stipulated by the City.

EXHIBIT 1

Key Contractual Terms and OCA Observations on Two Job Creation Contracts

Contractual Terms	OCA Observations
No credit to be awarded for temporary or for part-time jobs created.	Payments were made for 2 new jobs based on aggregating hours from 5 part-time jobs.
Jobs should be permanent (last a minimum of 24 months).	NHCD did not monitor this requirement. Based on OCA review, at least 6 of the 12 jobs created did not appear to meet this requirement: <ul style="list-style-type: none"> ▪ One business that created 6 jobs between March and August 2012, closed in early 2014. ▪ One business that created 2 jobs in March 2013 also closed in early 2014.
Jobs created should be within the executed job creation agreement period (agreement between NHCD contractor and the business responsible for job creation).	Payments were made for 3 jobs that were created prior to execution of the job creation agreement.
Contractor should be paid based on the number of jobs created.	NHCD paid 2 invoices prior to creation of any jobs.
Contractor is required to provide evidence of job creation, including: <ul style="list-style-type: none"> ▪ employee time sheets, and ▪ payroll summaries. 	<ul style="list-style-type: none"> ▪ NHCD did not obtain or review employee time sheets or payroll summaries for any of the jobs created. ▪ Other documentation provided was not complete (for example, not providing the name of the employee hired by the business) or did not include accurate dates when an employee was hired (multiple hire dates for same job).

SOURCE: OCA analysis of contract and payment documentation, January-May 2014

The third contract with significant compliance and documentation issues was a \$1.1 M contract where the City used funding from a federal grant to reimburse a contractor for providing financial support for child care services in FY 2012 and FY 2013. While this contract was managed by the Health and Human Services Department (HHSD), NHCD was responsible for monitoring payments and ensuring that reimbursements made to the contractor were accurate and appropriate.

NHCD’s authorizations of contractor reimbursements appeared to be primarily based on verifying the mathematical accuracy of the contractor billing reports submitted by the contractor. However, the contractor billing reports did not provide the information that would be needed in order to verify the accuracy and appropriateness of the payment requests. Based on our review of available documentation, we identified some payments that were not in compliance with contractual requirements. Exhibit 2 provides some examples of the compliance and documentation issues identified on this contract.

EXHIBIT 2

Key Contractual Terms and OCA Observations on a Childcare Voucher Contract

Contractual Terms	OCA Observations
Childcare providers should be registered or licensed with Texas Department of Family and Protective Services (DFPS).	Some childcare providers were not registered or licensed with the Texas DFPS.
Eligible clients can receive child care assistance for a total of 6 months.	Some clients received services past 6 months.
City subsidizes 100% of child care expenses for first 3 months; for the following 3 months the City subsidizes the portion of the child care expenses not covered by the parent.	Information needed to verify accuracy of voucher amount reimbursed by the City was not consistently available (i.e., childcare provider's rates; parental subsidies).
City pays contractor an operation fee amounting to 17.647% of the voucher payments.	All information needed to verify accuracy of operation fee was not available, due to issues noted above.

SOURCE: OCA analysis of contract and payment documentation, January-May 2014

Obstacles to NHCD's ability to ensure that payments are processed in compliance with all contractual terms identified during our work appear to relate to staff competency, contract monitoring tools, and priorities set by management.

More specifically, we noted that while staff appear to have attended general contract training, staff may not be equipped with the necessary tools to effectively monitor all aspects of assigned contracts, including clearly defined contracts, ad-hoc training, and contract specific monitoring tools. Examples are included below.

- Some of the exceptions noted above resulted from contracts not explicitly requiring sufficient supporting documentation. In the absence of clear documentation requirements, staff may not be identifying, collecting, and reviewing key documents that would ensure appropriate payment support.
- Other exceptions stemmed from contracts requiring payment requests to be supported by several documents, resulting in staff difficulties in discerning the most relevant and important information.
- We also noted that for one of the sampled contracts, NHCD developed a payment verification tool, which identifies specific contractual requirements such as allowable expenses and cost allocations. Given the complexity and specificity of the various NHCD contracts, this tool provides guidance for quickly verifying the accuracy and appropriateness of the payment request. This approach, however, was not utilized for other contracts during our scope.

Furthermore, we noted a significant discrepancy between NHCD management's and staff's approach to monitoring compliance with federally funded contracts. Whereas staff's main focus was on ensuring full compliance with the terms of the executed contract, management's main focus appears to have been on compliance with federal requirements. For example, some of the exceptions noted in Exhibit 1, had been questioned by NHCD contract monitoring staff, but later authorized by management because, while the payments were not in compliance with the terms of the contract between the City and the contractor, they appeared to meet grantor requirements. The difference in approach may result in NHCD staff not feeling sufficiently empowered to do their assigned work.

Without a shared approach to contract monitoring between management and staff, NHCD may not be able to monitor contracts effectively and efficiently. Also, without consistently enforcing all contractual requirements, there is no reasonable assurance that the City is getting all services paid for under its contracts, or that City funds are being prudently safeguarded.

RECOMMENDATIONS

The recommendations listed below are a result of our audit effort and subject to the limitation of our scope of work. We believe that these recommendations provide reasonable approaches to help resolve the issues identified. We also believe that operational management is in a unique position to best understand their operations and may be able to identify more efficient and effective approaches and we encourage them to do so when providing their response to our recommendations. As such, we strongly recommend the following:

The NHCD Director should implement, communicate, and monitor process improvements to ensure that all NHCD contracts are efficiently and effectively monitored. Such improvements should include:

- a. developing contracts that clearly specify the contractual requirements including deliverables and payment terms;
- b. consistently enforcing all contractual agreed-upon terms and conditions; and
- c. developing and implementing contract-specific monitoring tools.

MANAGEMENT RESPONSE: **Concur.** Refer to Appendix A for management response and action plan.

MANAGEMENT RESPONSE



City of Austin

Neighborhood Housing and Community Development

P.O. Box 1088, Austin, TX 78767 -1088

(512) 974-3100 • Fax: (512) 974-3112 • www.austintexas.gov/housing

June 19, 2014

TO: Finance and Audit Committee

FROM: Betsy Spencer, NHCD Director *EOS*

SUBJECT: 2014 Contract Monitoring Audit

The Neighborhood Housing and Community Development Department (NHCD) Management and Staff appreciate the opportunity to review and evaluate the observations and recommendations of the Office of the City Auditor (OCA). The OCA's report noted one Finding, and taking the recommended corrective actions will help NHCD improve its operations and achieve full compliance with applicable regulations and contract terms and conditions. NHCD concurs with the recommendations proposed by the OCA to resolve the finding.

Actions Implemented

NHCD has already taken steps to verify compliance with the specific terms and conditions in its contracts, to ensure compliance with the regulatory requirements connected to the source of funding, and to promote consistency in contract administration principles.

During this fiscal year, NHCD created a standardized invoice checklist for each contract to meet two main objectives: 1) that staff receives sufficient supporting documentation for each invoice submitted; and 2) that the supporting documentation received complies with the applicable regulations as well as the terms and conditions of the contract.

Planned Actions

NHCD will update its Contract Administration and Monitoring Manual to incorporate more detailed and standardized contract review processes. In addition, NHCD Management will conduct internal conversations with Contract Administration Staff to unify the applicable criteria for contract administration and to ensure consistency of priorities.

The City of Austin is committed to compliance with the American with Disabilities Act and will provide reasonable modifications and equal access to communications upon request.

The NHCD Director’s Office will facilitate participation in training and staff development opportunities for Management and Staff to acquire or enhance the appropriate knowledge and skills demanded by their positions.

NHCD will implement the payment verification tool described in the OCA report for other contracts.

Approach to Monitoring Compliance

The apparent discrepancy between NHCD management and staff approach to monitoring compliance with federally-funded contracts is the result of a new requirement that each employee support his/her decision or opinion with a specific, applicable regulatory citation. This approach obligates Management and Staff to research, analyze and reach conclusions based on federal regulations to which the City must adhere. We believe this to be a sound approach.

If a contractual clause is not clear enough to be effectively enforced, Management prefers to apply the federal rules which will, generally, supersede any state or local regulation. If it becomes necessary, NHCD will start the contract amendment process immediately or, assuming a multi-year contract, initiate changes for the following fiscal year’s contract. As an example, one OCA observation states ***“Jobs created should be within the executed job creation agreement period (agreement between NHCD contractor and the business responsible for job creation).”*** This statement was not clear enough for the sub-recipient and was subject to debate. However, clearer language was incorporated during the fiscal year 2013-14 Statement of Work. Consequently, we do not expect the same issue in future reviews.

OCA Observations on Job Creation Contracts

<i>Contractual Terms</i>	<i>OCA Observations</i>	<i>NHCD Response</i>
<i>No credit to be awarded for temporary or for part-time created.</i>	<i>Payments were made for 2 new full-time jobs based on aggregating hours from 5 part-time jobs</i>	The contract clauses and the applicable regulations’ interpretations were not clear. For this reason, Management decided to apply the applicable federal regulations which permit the aggregation of part-time jobs to Full Time Equivalents (FTEs) for job creation.

APPENDIX A

<i>Contractual Terms</i>	<i>OCA Observations</i>	<i>NHCD Response</i>
<i>Jobs should be permanent (last a minimum of 24 months).</i>	<p><i>NHCD did not monitor this requirement. Based on OCA review, at least 6 of the 12 jobs created did not appear to meet this requirement.</i></p> <ul style="list-style-type: none"> <i>One business that created 6 jobs between March and August 2012, closed in early 2014.</i> <i>One business that created 2 jobs in March 2013 also closed in early 2014.</i> 	<p>This monitoring activity is to be performed by the sub-recipient, according to the Job Creation Agreement with the specific business assisted, and not NHCD. The sub-recipient tracks the created jobs through quarterly reports submitted by the company. For reimbursement as the result of a job created, NHCD is not required to monitor the job. NHCD monitors the sub-recipient's performance.</p> <p>Unfortunately, not all businesses are successful. This is part of the risk for this kind of program. NHCD does not provide loans or grants to keep businesses operational under this contract.</p>
<i>Contractual Terms</i>	<i>OCA Observations</i>	<i>NHCD Response</i>
<i>Jobs created should be within the executed job creation agreement period (agreement between NHCD contractor and the business responsible for job creation).</i>	<i>Payments were made for 3 jobs that were created prior to execution of the job creation agreement.</i>	<p>NHCD eliminated this possibility in the current fiscal year's contract.</p> <p>The Statement of Work now says, "The Job Creation Agreement between (Sub-recipient) and the business creating the job must be fully executed before the actual job creation occurs." Using this language, we do not expect to reimburse for jobs created prior to execution of the job creation agreement.</p>
<i>Contractual Terms</i>	<i>OCA Observations</i>	<i>NHCD Response</i>
<i>Contractor should be paid based on the number of jobs created.</i>	<i>NHCD paid 2 invoices prior to creation of any jobs.</i>	<p>NHCD eliminated this practice during the last fiscal year's contract.</p> <p>It was a practice to support the sub-recipient in advance for program delivery (staff costs)</p>

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		under the assumption of future job creation. Although the sub-recipient always justified the advance as a <i>posteriori</i> job creation, NHCD now reimburses the sub-recipient based on the number of jobs created.
Contractual Terms	OCA Observations	NHCD Response
Contractor is required to provide evidence of job creation, including: <input type="checkbox"/> employee time sheets, and <input type="checkbox"/> payroll summaries.	<ul style="list-style-type: none"> NHCD did not obtain or review employee time sheets or payroll summaries for any of the jobs created. Other documentation provided was not complete (for example, not providing the name of the employee hired by the business) or did not include accurate dates when an employee was hired (multiple hire dates for same job). 	<p>Employee time sheets and payroll summaries are not required to be verified if the business is located in a census tract that has a certain level of poverty. HUD allows for the assumption that the job created will be held by a low-income person.</p> <p>At the time of invoice submission, the employee time sheets and payroll summaries were not available. However, for the current fiscal year, we now request the "New Employee Report, Part 2" form in the Job Creation Agreement. This form includes all information about the new employee, including job title, signature and date.</p>

OCA Observations on a Childcare Voucher Contract:

Contractual Terms	OCA Observations	NHCD Response
Childcare providers should be registered or licensed with Texas Department of Family and Protective Services (DFPS).	Some childcare providers were not registered or licensed with the Texas DFPS.	With respect to referred childcare centers, NHCD has contracted with a new childcare sub-recipient during this fiscal year. The current sub-recipient already verified registrations and licenses with the Texas DFPS. All of the childcare centers are now licensed or registered (The list of referred centers with a copy of the current licenses is available upon request).

The City of Austin is committed to compliance with the American with Disabilities Act and will provide reasonable modifications and equal access to communication upon request.

APPENDIX A

		licenses is available upon request).
<i>Eligible clients can receive child care assistance for a total of 6 months.</i>	<i>Some clients received services past 6 months.</i>	NHCD will conduct a review of past invoices submitted for the current fiscal year 2013-2014.
<i>City subsidizes 100% of child care expenses for first 3 months; for the following 3 months the City subsidizes the portion of the child care expenses not covered by the parent.</i>	<i>Information needed to verify accuracy of voucher amount reimbursed by the City was not consistently available (i.e., childcare provider's rates; parental subsidies).</i>	NHCD will conduct a review of past invoices submitted for the current fiscal year 2013-2014.
<i>City pays contractor an operation fee amounting to 17.647% of the voucher payments.</i>	<i>All information needed to verify accuracy of operation fee was not available, due to issues noted above.</i>	NHCD will conduct a review of past invoices submitted for the current fiscal year 2013-2014.

The City of Austin is committed to compliance with the American with Disabilities Act and will provide reasonable modifications and equal access to communications upon request.

ACTION PLAN

NHCD Contract Monitoring Audit

Recommendation	Concurrence and Proposed Strategies for Implementation	Status of Strategies	Proposed Implementation Date
<p>1. The NHCD Director should implement, communicate, and monitor process improvements to ensure that all NHCD contracts are efficiently and effectively monitored. Such improvements should include:</p> <p>a. developing contracts that clearly specify the contractual requirements including deliverables and payment terms;</p>	<p>NHCD concurs with the recommendation.</p> <p>NHCD proposed strategies:</p> <ol style="list-style-type: none"> 1. Purchasing Department’s NHCD-AHFC contract template (s) approval. 2. Law Department’s NHCD-AHFC contract template (s) approval. <ul style="list-style-type: none"> • Incorporate the pending essential and the recommend clauses identified in the Contract Development and Approval Audit (March 2014). 3. NHCD will conduct meetings with sub-recipients to review Statements of Work for fiscal year 2014-2015. The purpose is to eliminate any confusion over interpretation of various clauses regarding future operations, specific deliverables and payments terms. 4. NHCD will verify with the HUD Regional Office the specific rules’ interpretation and will incorporate clear language defining FTEs in the Statement of Work for next fiscal year. In addition, NHCD will verify with HUD the job creation monitoring requirements and the required supporting documentation. 	<p>➤ Implemented</p> <p>➤ Underway</p> <p>➤ Planned</p> <p>➤ Planned</p>	<p>April 30, 2014</p> <p>By July 30, 2014</p> <p>By September 30, 2014</p> <p>By September 30, 2014</p>

APPENDIX A

Recommendation	Concurrence and Proposed Strategies for Implementation	Status of Strategies	Proposed Implementation Date
<p>b. consistently enforcing all contractual agreed-upon terms and conditions; and</p> <p>Developing and implementing contract-specific monitoring tools.</p>	<p>NHCD concurs with the recommendation. NHCD proposed strategies:</p> <ol style="list-style-type: none"> 1. Define general rules of interpretation and operations <ul style="list-style-type: none"> • With respect to the applicable HUD Rule. • With respect to contractual clauses 2. Update SOP 3. In relation with childcare license requirements: <p>NHCD will require the Childcare referral provider and for direct providers to do a print out from the FPS-CCL website twice:</p> <ul style="list-style-type: none"> • Once, immediately prior to the referral to make sure the site is currently licensed; and • Shortly after the final payment. <p>This will show that the facility was licensed for the entire period/span of the payments, and it is a simple process.</p> <ul style="list-style-type: none"> • Review Childcare Providers' invoices for fiscal year 2013-2014 <p>NHCD concurs with the recommendation. NHCD proposed strategies:</p> <ol style="list-style-type: none"> 1. Develop an invoice summary review for quality control (Payment verification tool-Spreadsheet). • NHCD-AHFC contracts administrated by NHCD Contract Administration Division. 	<p>➤ Planned</p> <p>➤ Planned</p> <p>➤ Planned</p> <p>➤ Planned</p> <p>➤ Planned</p> <p>➤ Underway</p>	<p>By September 30, 2014</p> <p>By September 30, 2014</p> <p>By September 30, 2014</p> <p>By September 30, 2014</p> <p>By July 15, 2014</p> <p>By September 30, 2014</p>