



OFFICE of
INSPECTOR GENERAL
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UNITED STATES DEPARTMENT OF
HOUSING AND URBAN DEVELOPMENT

The City and County of Honolulu Made Some Improper Payments in its ESG CARES Act Program

Report Number: 2026-LA-1002

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Highlights

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What We Audited and Why

We recently issued an audit report on the City and County of Honolulu's (City) fraud risk management practices, which determined the grantee did not adequately develop a fraud risk management framework for the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding provided for the Emergency Solutions Grant (ESG) program to prevent, detect, and respond to fraud.¹ This audit follows that recent work, in which we audited the City's ESG CARES Act program with the objective of determining if improper payments existed.

What We Found

The City made some improper payments in its ESG CARES Act program because it did not always follow HUD's requirements. Specifically, the City and its subrecipients did not (1) determine that 233 landlord signing bonus payments totaling \$714,512 were reasonable and necessary, (2) prorate the rent amount for partial months resulting in \$51,235 in overpaid rent (projected to be \$248,572 in overpayments based on our statistical sample), and (3) ensure there were no duplication of benefits for three program participants totaling \$10,100. We also determined that HUD communicated draw deadline dates to grantees that were inconsistent with guidance it publicly issued, causing the City to draw \$1.9 million in grant funds after the deadline. These conditions occurred because we determined that officials of the City and its subrecipients were not aware of some of HUD's requirements for the ESG CARES Act program and did not have controls for preventing a duplication of benefits. In addition, HUD used a single draw deadline for grantees, which conflicted with the three separate expenditure deadlines that it established, but did not issue formal written notice so that all grantees, subrecipients, and the public would be aware of the single deadline. These results reduced the number of participants that could have been served by the program, intended to reduce or mitigate homelessness, and impacted the City's ability to maintain program and payment integrity of the ESG CARES Act program. Although the ESG CARES Act program has concluded, the City could make some of the same types of improper payments in the annual ESG program and other HUD-funded programs it operates, since these programs allow expenses for similar activities.

What We Recommend

Recommendations made in this report intend to address the control deficiencies identified within the ESG CARES Act program as well as ensure the risk of the deficiencies occurring within the annual ESG program is mitigated. Specifically, we recommend that the Director of HUD's Honolulu Office of Community Planning and Development instruct the City to (1) determine whether the \$714,512 paid for 233 signing bonuses under the ESG CARES Act program were reasonable and necessary, (2) develop and implement written policies and procedures for the ESG program to ensure that rents are prorated for the first month

¹ HUD OIG audit report 2024-LA-1002 (The City and County of Honolulu Should Enhance Its Fraud Risk Management Practices for Its ESG CARES Act Program), issued August 6, 2024.

for tenant-based rental assistance, (3) repay HUD from non-Federal funds \$51,235 in overpaid rent to landlords, (4) develop and implement written policies and procedures to prevent duplication of benefits, and (5) review the rental assistance payments made for the ESG CARES Act program to identify other possible duplication of benefits with other rental assistance programs that the City operates.

We also recommend that the Deputy Assistant Secretary for Grant Programs to (1) develop and implement written policies and procedures to ensure that any changes to the expenditure and draw deadlines for the ESG program are provided in a formal document, such as a CPD notice or memorandum issued to all grantees, (2) ensure that ESG grantees that operate tenant-based rental assistance programs prorate the rent amount, and (3) ensure that ESG grantees develop and implement internal controls to prevent any duplication of benefits with other Federal rental assistance programs for ESG program participants.

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Background and Objectives

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed on March 27, 2020, provided \$4 billion for the Emergency Solutions Grant (ESG) program to “prevent, prepare for, and respond to coronavirus among individuals and families who are homeless or receiving homeless assistance and to support additional homeless assistance and homeless prevention activities to mitigate the impacts created by coronavirus.” The funding was provided in two rounds of funding:

- Round 1: \$1 billion allocated under the ESG formula to grant recipients.
- Round 2: \$2.96 billion under a formula targeted toward communities with a high incidence of sheltered and unsheltered homeless and those at the greatest risk for homelessness.

The requirements for the ESG program (24 CFR Part 576) applied to the use of the ESG CARES Act funds. ESG funds may be used for five program components: (1) street outreach, (2) emergency shelter, (3) homelessness prevention, (4) rapid rehousing, and (5) Homeless Management Information System (HMIS). In addition, ESG funds can be used for administrative activities.

The ESG program provides funding to states, local governments, and territories to

- Engage with homeless individuals and families living on the street,
- Improve the number and quality of emergency shelters for homeless individuals and families,
- Help operate these shelters,
- Provide essential services to shelter residents,
- Rapidly rehouse homeless individuals and families, and
- Prevent families and individuals from becoming homeless.

HUD established alternative requirements and flexibilities, as authorized by the CARES Act, through Community Planning and Development (CPD) notices that were issued and posted on its website. For example, HUD included landlord incentives as an eligible activity. These landlord incentives included (1) signing bonuses of up to two months of rent, (2) security deposits of up to three months of rent, (3) paying the costs of repair damages incurred by the program participant, and (4) paying the costs of extra cleaning or maintenance of a program participant’s unit or appliances.

City and County of Honolulu

HUD awarded the City and County of Honolulu (City) \$25.6 million in ESG CARES Act funds in three separate allocations, as shown in Table 1. This amount represents a 3,640 percent funding increase from its annual formula ESG grant allocation for 2020. Of the \$25.6 million in funding, the City allocated most of its funding for emergency shelters and rapid rehousing (\$21.9 million in total).²

² Of that total of \$21.9 million, \$12.3 million was awarded to subrecipients for emergency shelters, and \$9.6 million was awarded to subrecipients for rapid rehousing.

Table 1: ESG CARES Act Funding awarded to the City between 2020 and 2022 (as of June 4, 2025)

Allocation	Contract date	Awarded amount	Total disbursed	ESG CARES Act expenditure deadline
ESG CARES Act 1	July 07, 2020	\$ 2,429,569	\$ 2,429,569	September 30, 2023
ESG CARES Act 2	February 19, 2021	22,370,813	22,370,813	September 30, 2023
ESG CARES Act Reallocation	September 22, 2022	849,017 ³	591,572	June 30, 2024
Total ESG CARES Act		\$ 25,649,399	\$ 25,391,954	

Table 2: ESG Funding allocated to the City between 2020 and 2024

Fiscal Year	Grant Amount
2020	\$ 704,575
2021	706,450
2022	697,690
2023	1,155,029
2024	688,305
Total ESG	\$ 3,952,049

Two departments in the City administered the ESG CARES Act program. The Community Based Development Division (CBDD) is primarily responsible for the management and oversight of the ESG CARES Act program while the Department of Budget and Fiscal Services serves as the City’s central finance agency responsible for the accounting transactions and monitoring reviews of the ESG CARES Act program.

Improper Payments

Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement, defines an improper payment as a payment that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. All improper payments fall into one of two categories: (1) improper payments resulting in a monetary loss or (2) improper payments that do not result in a monetary loss.

³ HUD deobligated \$257,445 of these unused grant funds.

- Monetary loss improper payments can be either intentional or unintentional. Intentional monetary loss improper payments are referred to as financial fraud and overpayments that occur on purpose. Unintentional monetary loss improper payments are overpayments that are accidental in nature because at the time of the payment the program is unaware that the payment is an overpayment and the recipient has also not purposefully falsified information for gain.
- Non-monetary loss improper payments can be either underpayments or technically improper payments. Technically improper payments are instances where payments were made to the right recipient and for the right amount but the payment process did not follow all applicable statutes and regulations.

Our audit objective was to determine if improper payments exist in the City and County of Honolulu's ESG CARES Act program.

Results of Audit

The City and County of Honolulu Made Some Improper Payments In Its ESG CARES Act Program

The City made some improper payments in its ESG CARES Act program because it did not always follow HUD's requirements. Specifically, the City and its subrecipients did not (1) determine that 233 landlord signing bonus payments totaling \$714,512 were reasonable and necessary, (2) prorate the rent amount for partial months resulting in \$51,235 in overpaid rent (projected to be \$248,572 in overpayments based on our statistical sample), and (3) ensure there were no duplication of benefits for three program participants totaling \$10,100. We also determined that HUD communicated draw deadline dates to grantees that were inconsistent with guidance it publicly issued, causing the City to draw \$1.9 million in grant funds after the deadline. These conditions occurred because we determined that officials of the City and its subrecipients were not aware of some of HUD's requirements for the ESG CARES Act program and did not have controls for preventing a duplication of benefits. In addition, HUD used a single draw deadline for grantees, which conflicted with the three separate expenditure deadlines that it established, but did not issue formal written notice so that all grantees, subrecipients, and the public would be aware of the single deadline. These results reduced the number of participants that could have been served by the program, intended to reduce or mitigate homelessness, and impacted the City's ability to maintain program and payment integrity of the ESG CARES Act program. Although the ESG CARES Act program has concluded, the City could make some of the same types of improper payments in the annual ESG program and other HUD-funded programs it operates, since these programs allow expenses for similar activities.

Subrecipients Paid Signing Bonuses to Landlords Without Supporting Why the Costs Were Reasonable

The City used \$9.6 million of its \$25.4 million (or 38 percent) ESG CARES Act grant for its rapid rehousing program. As part of this program, two of the City's subrecipients paid 233 signing bonuses to landlords totaling \$714,512 on behalf of program participants but did not determine that the costs paid were reasonable and necessary as required by HUD. The subrecipients only documented the amount of the signing bonus and ensured that it did not exceed more than two months of rent. HUD established alternative requirements to the ESG regulations (24 CFR part 576), as authorized under the CARES Act, which allowed recipients of ESG CARES Act funds to pay incentives to landlords. These landlord incentives included signing bonuses, security deposits, costs of repairs not covered by the security deposit, and costs of extra cleaning or maintenance of the participant's unit or appliances. HUD required grantees to support the landlord incentive costs by documenting that each cost was reasonable under the program participant's particular circumstances, and not more than was necessary to house the program participant.

According to the subrecipient that was the lead agency for the City's rapid rehousing program, there were no written policies and procedures for the signing bonuses, including determining and documenting that the bonuses were reasonable and necessary. According to the subrecipient, the signing bonus amounts were initially negotiated with landlords but towards the middle of the program, the signing bonuses were not negotiated, and all landlords were offered the maximum amount (2 months of rent) because it believed the signing bonuses were proven to be effective in housing the program participants faster.

When signing bonuses were offered and paid, they were either 1 or 2 months of the rent amount. The signing bonuses were paid to landlords for approximately 71 percent of the instances where individuals or families were housed for the program and the signing bonuses ranged from \$900 to \$7,388. For example, one landlord received a signing bonus of \$6,400, which was equivalent to two months of rent, and the maximum allowed by HUD's requirements for the program.

Subrecipients Made Overpayments Because It Did Not Prorate the First Months' Rents for Participants in the Rapid Rehousing Program

The City's subrecipients overpaid the rent for participants of the City's rapid rehousing program because it did not prorate the amount for partial months. Our review of 59 statistically sampled lease agreements identified 57 that had overpaid rent for the first month totaling \$51,235 (see appendix C). Extrapolating the 57 of 59 leases with overpaid rent to the universe of 319 leases resulted in a projection of at least 297 lease agreements (93%) that had overpaid rent for the first month totaling \$248,572. The amounts were overpaid because the lease agreement started after the first day of the month and the subrecipient paid a full month of rent instead of prorating the amount based on the lease start date. For example, the lease agreement for one program participant started on October 28, 2021, with a monthly rent of \$2,500. The subrecipient improperly paid \$2,500 to the landlord for October but should have prorated the amount based on 4 days of occupancy (\$333), resulting in an overpayment to the landlord of \$2,167. In addition to the overpayment, the landlord received a \$5,000 signing bonus equal to two months' rent, which is the maximum allowed by the ESG CARES Act program.

HUD does not have regulations or guidance for the ESG or ESG CARES Act program that allow the payment of 100 percent of the first month's rent for partial months for tenant-based rental assistance, which was the type of assistance provided for the City's rapid rehousing program. This was only allowed for project-based and sponsor-based rental assistance.⁴ However, the City's rapid rehousing program was all tenant-based, and we determined that officials of the City's subrecipients were unaware that the exceptions for project and sponsor-based assistance did not apply to tenant-based assistance. The City's procedures for the ESG and ESG CARES Act program did not address prorating or paying 100 percent of the rent for the first month; however, City officials stated they prorate the first month for the ESG program. Of the 59 lease agreements reviewed, 31 program participants (52.5 percent) occupied the rental property for 14 days or less for the first month, but the landlord was paid a full month of rent (see Table 3 below).

⁴ Project-based rental assistance is tied to specific housing units, so the assistance remains with the property even if the resident moves out. Tenant-based rental assistance is tied to the individual or family, allowing them to choose their housing. Sponsor-based rental assistance is where a non-profit or other organization rents units from a landlord and then sublets those units to eligible individuals or families.

Table 3: Range of days the rental property was occupied for the first month

Days the rental property was occupied for the first month	Number of lease agreements	Percentage of sample
1 to 7 days	13	22%
8 to 14 days	18	31%
15 to 21 days	16	27%
22 days or more	12	20%
Total	59	

The City Paid Duplicate Benefits for Three Program Participants

Three program participants improperly received duplicative rental assistance from the City’s ESG CARES Act program and the City’s Rental and Utility Relief Program (RURP) ⁵ that covered the same property and period totaling \$10,100. For example, in one case, one person received rental assistance on September 21, 2021, totaling \$4,500 from the ESG CARES Act program for back rent that covered July to September 2021. This person also received rental assistance totaling \$4,950, possibly including lates fees, on November 23, 2021, from the RURP program for back rent that also covered July to September 2021 (see Table 4 below).

Table 4: Example of duplication of benefits

Month	Rent amount	Paid by the ESG CARES Act program	Paid by the RURP program
July 2021	\$1,500	\$1,500	\$1,665
August 2021	\$1,500	\$1,500	\$1,650
September 2021	\$1,500	\$1,500	\$1,635
Total	\$4,500	\$4,500	\$4,950

HUD issued CPD notices 20-08 and 21-08 that required ESG CARES Act grantees to establish and maintain adequate procedures to prevent any duplication of benefits with ESG CARES Act funds. The City’s subrecipients had procedures to check for duplication of benefits with other homeless assistance providers (in the Homeless Management Information System) but did not have controls for preventing a duplication of benefits with other programs that were not for homeless assistance, such as the City’s RURP program. Also, the City had plans to establish controls to prevent duplication of benefits, but these controls were not implemented. Controls to prevent duplication of benefits could include a data analytics tool that compares the program participants’ name and other identifying information across other rental

⁵ The City’s RURP program was funded with support from the Department of the Treasury’s Emergency Rental Assistance program.

assistance programs and a certification from the program participant that they have not applied for assistance from other sources.

HUD Established Draw Deadlines That Were Not Consistent with Guidance It Publicly Issued

HUD initially issued guidance through CPD notice 20-08 that included an expenditure deadline of September 30, 2022, for recipients to spend all ESG CARES Act funds. HUD extended the expenditure deadline for the first and second allocations of ESG CARES Act funds, through CPD notice 22-06, to September 30, 2023, except for HMIS and administration funds, and December 31, 2023, for HMIS and administration funds necessary for the grant closeout. HUD stated, in the notice, that the additional three months for spending HMIS and administration funds was necessary to give recipients sufficient time to accurately draw down and report on expenditures completed by September 30, 2023, after fully completing ESG CARES Act funded activities. For the reallocated ESG CARES Act funds, CPD notice 22-06 included an expenditure deadline of June 30, 2024.

The regulations for Federal awards (2 CFR Part 200) allow recipients 120 calendar days after the conclusion of the period of performance to liquidate all financial obligations under the Federal award. Therefore, based on the three expenditure deadlines provided in CPD notice 22-06, we determined there were three distinct draw deadlines for the ESG CARES Act funds, which were

- January 31, 2024 (120 calendar days after September 30, 2023), for non-HMIS and non-administration expenses (allocations 1 and 2),
- April 30, 2024 (120 calendar days after December 31, 2023), for administration and HMIS expenses necessary for the grant closeout (allocations 1 and 2), and
- October 31, 2024 (120 calendar days after June 30, 2024), for reallocated ESG CARES Act funds.

However, HUD used the following single draw deadlines that were not consistent with the three distinct expenditure deadlines that HUD provided in CPD notice 22-06:

- April 30, 2024, for all ESG CARES Act grants that did not include reallocated funds, and
- October 31, 2024, for all ESG CARES Act grants that included reallocated funds.

These single draw deadlines were provided through a national conference for grantees and a “resource” document on HUD’s website to assist grantees with the grant closeout process (see Table 5 below). Since these single draw deadlines were not consistent with the three distinct expenditure deadlines that HUD provided in CPD notice 22-06, HUD should have provided a formal written notice with these deadlines. A formal written notice would make all grantees, subrecipients, and the public aware of any extensions or changes to the deadlines.

The City relied on the single draw deadlines established by HUD and HUD’s systems showed that \$1.9 million was drawn by the City for non-HMIS and non-administration expenses (for allocations 1 and 2)⁶ from March 14, 2024, to May 22, 2024, which was after the January 31, 2024, draw deadline⁷ that we determined based on the expenditure deadlines from CPD notice 22-06.

Table 5: Expenditure and liquidation deadlines for the ESG CARES Act

ESG CARES Act allocation	Expenditure deadline	Liquidation deadline (based on CPD notice 22-06)	Liquidation deadline (based on HUD document)
Allocation 1 and 2 – Project expenses	09/30/2023	01/30/2024	04/30/2024
Allocation 1 and 2 – Administration and HMIS expenses	12/31/2023	04/30/2024	04/30/2024
Reallocation	06/30/2024	10/31/2024	10/31/2024

Conclusion

The City made an estimated \$973,184 in improper payments for its ESG CARES Act program because we determined the City and its subrecipients were not aware of the requirements surrounding the activities related to landlord incentives and proration of rent payments. Also, the City did not have controls for preventing a duplication of benefits. These funds could have been used to further maximize the impact that the ESG CARES Act program had on participants benefiting from the program who were homeless or at risk of homelessness. Draw deadlines were inconsistent between what was published on HUD’s website and formally issued guidance which caused the City to draw \$1.9 million in grant funds after the deadline in formally issued CPD notice 22-06 -. A more formal written notice of the draw deadline would ensure all grantees are aware of and use the maximum allowed time to execute the program’s objectives. While the ESG CARES Act program and the alternative requirements that were established has concluded, there is a risk for similar improper payments in other HUD funded programs that the City operates, which include the annual ESG program, because these programs allow expenses for similar kinds of activities.

⁶ According to HUD’s systems, the \$1.9 million drawn was for shelter, street outreach, and homeless prevention. While these are eligible activities, we did not perform any testing to determine if the specific expenses for the draws were eligible.

⁷ The \$1.9 million drawn after the deadline for non-HMIS and non-administrative expenses included \$15,813 of administration expenses drawn on May 17, 2024, which was after the April 30, 2024, deadline.

Recommendations

We recommend that the Director of HUD's Honolulu Office of Community and Planning Development instruct the City and County of Honolulu to

- 1A. Determine whether the \$714,512 paid for 233 signing bonuses under the ESG CARES Act program were reasonable under the program participant's particular circumstances, and not more than necessary to house the program participants or repay HUD from non-Federal funds.
- 1B. Develop and implement written policies and procedures that include internal controls for the ESG program to ensure that it, and its subrecipients, prorate the rent amount for the first month for tenant-based rental assistance. Since the City did not prorate rent, there was an estimated overpayment to landlords of \$248,572 that could have been put to better use.
- 1C. Repay HUD from non-Federal funds \$51,235 in overpaid rent to landlords because the first month of rent was not prorated (see appendix C).
- 1D. Develop and implement written policies and procedures that include internal controls to prevent any duplication of benefits for the ESG program participants with other programs, specifically for rapid rehousing and homeless prevention.
- 1E. Review the rental assistance payments made for the ESG CARES Act program to identify other possible duplication of benefits with other rental assistance programs that the City operates. The \$10,100 in duplication of benefits identified during the audit could have been put to better use.

We recommend that the Deputy Assistant Secretary for Grant Programs to

- 1F. Develop and implement written policies to ensure that any changes to the expenditure and draw deadlines for the ESG program are provided in a formal document, such as a CPD notice. In this case, implementing these controls would provide clear guidelines to the grantee and help prevent the disbursement of \$1,933,693 that was drawn after the draw deadline.
- 1G. Issue clarifying guidance to ensure that ESG grantees that operate tenant-based rental assistance programs, prorate the rent amount for the first month based on the lease agreement start date.
- 1H. Issue guidance requiring ESG grantees develop and implement internal controls to prevent any duplication of benefits with other Federal rental assistance programs for the ESG program participants, specifically for rapid rehousing and homeless prevention.

Management Response

City and County of Honolulu

The City generally agreed with our recommendations, except for recommendation 1A regarding the signing bonuses. The City stated that it acted with urgency to address the unprecedented circumstances of the coronavirus pandemic, relying on interim guidance and working closely with the local HUD field office and the recommended technical assistance provider. The City further explained that due to the highly competitive rental housing market in O’ahu and landlords’ reservations on working with the ESG population based on prior experiences, it authorized landlord incentives of up to two-months of rent rather than negotiating each case individually. This approach expedited the lease-up process to address the sense of urgency. The City stated it complied with the pertinent ESG CARES Act program requirements and suggested that no repayment is owed to HUD. The City also stated their records show that \$708,712 in signing bonuses were paid instead of the \$714,512 identified in the report (a difference of \$5,800).

HUD’s Office of Community Planning and Development

HUD’s Office of Community Planning and Development (CPD) provided comments for recommendations 1F (expenditure and draw deadlines) and 1G (prorating rent). No comments were provided for recommendation 1H (duplication of benefits). HUD agreed to take action for recommendations 1F and 1G but disagreed that it had provided conflicting information regarding a single draw deadline. HUD stated that it applied a single period of performance for each ESG-CV grant and identified one draw deadline for each ESG-CV grant rather than separate draw deadlines by cost category. Specifically, the period of performance end date was either December 31, 2023, or June 30, 2024. The latter date was used for grants that included reallocated funds. HUD further explained that administration and HMIS expenses are cost types that could fall under both cost categories (project costs and closeout costs). HUD’s Integrated Disbursement and Information System (IDIS) does not have the functionality to distinguish between administration and HMIS costs used for project activities and those used for closeout. As a result, HUD could not establish separate draw deadlines for project costs and closeout costs.

Both the City and County of Honolulu and HUD CPD management’s comments are included in Appendix B.

OIG Evaluation of Management Response

City and County of Honolulu

While we recognize the extraordinary circumstances of the coronavirus pandemic, we disagree that no repayment is owed to HUD because the City did not follow HUD’s requirements for the signing bonuses. As noted in the audit report, HUD required grantees to support the landlord incentives costs (which included signing bonuses of up to two months of rent) by documenting that each cost was reasonable under the program participant’s particular circumstances and not more than was necessary to house the program participant. These requirements are included in CPD Notice 21-08. We will collaborate with the City and HUD during audit resolution on the \$5,800 discrepancy for the total signing bonus amount and an acceptable method for determining whether the 233 signing bonuses were reasonable and not more than necessary. If the City cannot adequately support these signing bonuses, we recommend repayment to HUD from non-Federal funds.

HUD's Community Planning and Development

We acknowledge the reasons that HUD provided for using a single draw deadline for each ESG-CV grant; however, our position remains that HUD provided conflicting draw deadlines because the use of a single draw deadline for each ESG-CV grant is not consistent with CPD notices that were formally issued. Based on HUD's response, we revised the language in the final report to state the draw deadlines established by HUD were not consistent with guidance issued in CPD notice 22-06.

HUD's response indicates the period of performance end date for the City and County of Honolulu was June 30, 2024, since its ESG-CV included reallocated funds, and could incur and expend eligible costs during this period. HUD's response further indicates that the draw deadline for the City and County of Honolulu was October 31, 2024. As noted above, we disagree with this expenditure and draw deadline because they are not consistent with the CPD notices.

The CPD notices provided three distinct expenditure deadlines for ESG-CV funds provided to grantees. Based on these three distinct expenditure deadlines and 2 CFR Part 200, which requires recipients to liquidate all financial obligations within 120 calendar days after the period of performance, there should have been three distinct draw deadlines. These CPD notices were issued to all ESG recipients and subrecipients and published on the HUD website. Given the unique circumstances of the ESG-CV grant, with three separate allocations and expenditure deadlines compared to only one allocation and expenditure deadline for annual ESG grants, HUD should have issued formal written notice clarifying its interpretation of the draw deadlines, rather than providing this information only at the national conference for grantees and the "resource" document on its website. The three expenditure deadlines are below:

- CPD notices 20-08 and 21-08 stated that all funds awarded to a recipient through the first and second allocations of ESG-CV funds must be expended by September 30, 2022.
- CPD notice 22-06 provided a new expenditure deadline for the first and second allocations and provided the expenditure deadline for the reallocated funds. Specifically, it stated that recipients must expend all amounts awarded through the first and second allocations of ESG-CV funds by September 30, 2023, except for administration and HMIS funds necessary for closeout, which must be expended by December 31, 2023. The notice further states that recipients must expend the funds reallocated via the reallocation process by June 30, 2024.

We also acknowledge that IDIS may not have the capability to distinguish between administration and HMIS costs used for project activities and those used for closeout; however, this should not have prevented HUD from establishing separate draw deadlines for these cost categories. Also, as noted above, HUD established separate expenditure deadlines for these cost categories through the CPD notices it issued.

Scope and Methodology

We conducted the audit offsite from July 2024 through June 2025. Our audit covered the period April 1, 2020, to June 30, 2024. All interviews and discussions were conducted offsite. Our audit focused on whether improper payments existed in the City's ESG CARES Act program.

To accomplish our objective, we performed the following:

- Reviewed pertinent criteria, including applicable laws, regulations, policies, procedures, and other relevant documentation related to HUD's ESG and ESG CARES Act programs.
- Interviewed and/or obtained information from officials from the City, the City's subrecipients, the HUD Honolulu field office, and HUD CPD Headquarters.
- Reviewed the policies and procedures for the City and its subrecipients, as well as other relevant documentation.
- Obtained and reviewed the general ledgers from the City and its subrecipients for the ESG CARES Act program.
- Reviewed a statistical sample of 59 lease agreements for the ESG CARES Act program to determine if the amount paid for the first month was proper or improper. The results of the review were projected to the universe of 319 lease agreements to estimate the number and amount of lease agreements that were overpaid for the first month.
- Compared the rental assistance payments from the ESG CARES Act program (rapid rehousing and homeless prevention) to the City's Rental and Utility Relief Program (RURP) to determine if a duplication of benefits was paid to landlords on behalf of program participants.
- Reviewed the vouchers paid from HUD's Integrated Disbursement and Information System (IDIS) to determine if they were paid before the draw deadline for the ESG CARES Act program.

Initially we selected a sample of five subrecipients, based on risk factors, to include in our review. From these five subrecipients we obtained a universe of 9,488 ESG CARES Act expenses and selected a statistical sample of 85 expenses to determine if the payments made were proper or improper. Based on our initial review of 21 of the 85 expenses, we did not proceed with reviewing the remaining 64 expenses and instead focused our review on the risk areas we identified. These areas included signing bonuses, overpaid rent for the first month, duplication of benefits, and a review of the timeliness of the City's ESG CARES Act draws.

We relied in part on data that was provided by the City and its subrecipients. We determined that the data was sufficiently reliable for the purposes of our review because we corroborated the data with supporting documentation that was provided by the City and its subrecipients.

We conducted the 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 objective. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our objective.

Follow-up on Prior Audits

The City and County of Honolulu Should Enhance Its Fraud Risk Management Practices for Its ESG CARES Act Program Audit Report, 2024-LA-1002; Issued August 6, 2024

The following recommendations were open at the time of this report:

1A. Improve or enhance its antifraud efforts for the ESG program and incorporate fraud risk management practices that are consistent with the best practices identified in the Government Accountability Office's A Framework for Managing Fraud Risks in Federal Programs and Chief Financial Officers Council and Treasury Bureau of the Fiscal Services' Antifraud Playbook.

1B. Obtain training or technical assistance as needed on the implementation of fraud risk management practices.

On November 21, 2024, we agreed with HUD's proposed management decisions for both recommendations. The final action target date for completing the corrective actions for 1A was December 31, 2025, and for 1B was November 21, 2025. The grantee submitted documentation to support the corrective actions and it was pending HUD review at the time of report publication.

Appendixes

Appendix A – Schedule of Questioned Costs and Funds to Be Put to Better Use

Table 6: Schedule of questioned costs and funds to be put to better use

Recommendation Number	Ineligible 1/	Unsupported 2/	Funds to be put to better use 3/
1A		\$ 714,512	
1B			\$ 197,337 ⁸
1C	\$ 51,235		
1E			10,100
1F			1,933,693
Totals	\$ 51,235	\$ 714,512	\$ 2,141,130

1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law; contract; or Federal, State, or local policies or regulations. In this instance, the ineligible costs associated with recommendation 1C are the overpaid rent paid to 57 landlords, on behalf of program participants, totaling \$51,235 because the first month of rent was not prorated.

2/ Unsupported costs are those costs charged to a HUD-financed or HUD-insured program or activity when we cannot determine eligibility at the time of the audit. Unsupported costs require a decision by HUD program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures. In this instance, the unsupported costs associated with recommendation 1A represent the missing documentation that the 233 signing bonuses totaling \$714,512 to landlords were reasonable under the program participant’s particular circumstances, and not more than necessary to house the participant.

3/ Recommendations that funds be put to better use are estimates of amounts that could be used more efficiently if an Office of Inspector General (OIG) recommendation is implemented. These amounts include reductions in outlays, deobligation of funds, withdrawal of interest, costs not incurred by implementing recommended improvements, avoidance of unnecessary expenditures noted in preaward reviews, and any other savings that are specifically identified. In this instance, the funds to be put to better use associated with recommendations 1B, 1E, and 1F represent the (1) estimated overpayment to landlords because the first month of rent was not prorated, (2) the duplication of benefits with other rental assistance programs, and (3) the grant funds drawn after the deadline.

⁸ The amount is the estimated overpayment to landlords of \$248,572 less the \$51,235 in recommendation 1C.

Appendix B – Management Response

The City and County of Honolulu's Response

The following comments were provided by the City and County of Honolulu:

**OFFICE OF THE MAYOR
KE KE'ENA O KA MEIA
CITY AND COUNTY OF HONOLULU**

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RICK BLANGIARDI
MAYOR
MEIA



MICHAEL D. FORMBY
MANAGING DIRECTOR
POO HOOKELE

KRISHNA F. JAYARAM
DEPUTY MANAGING DIRECTOR
HOPE POO HOOKELE

January 16, 2026

SENT VIA EMAIL

Ms. Tanya Schulze, Audit Director
U.S. Department of Housing and Urban Development (HUD)
Office of the Inspector General
Grants Management Audit Division
451 7th Street SW, Room 8180
Washington, DC 20410
Tschulze@hudoig.gov

Dear Ms. Schulze:

SUBJECT: Audit Response to Report – The City and County of Honolulu Needed Stronger Controls to Prevent Improper Payment in its ESG CARES Act Program

On behalf of the City and County of Honolulu (City), thank you for this opportunity to respond to your report titled, The City and County of Honolulu Needed Stronger Controls to Prevent Improper Payment in its ESG CARES Act Program (Report).

The City is grateful for having received \$25,649,399 in Emergency Solutions Grant CARES Act (ESG-CV) funding to address the unprecedented circumstances of coronavirus. Armed with funds, the City acted with a sense of urgency to prevent, prepare, and respond to coronavirus, with a focus on individuals and families who were homeless or receiving homeless assistance and to support additional homeless assistance and homeless prevention activities to mitigate the impacts of coronavirus.

In acting with a sense of urgency, the City relied on interim guidance as final rules for the program had yet to be promulgated. The City also found it necessary to adapt to unexpected circumstances as programs were being implemented. To mitigate the risk of non-compliance, the City worked closely with the local HUD field office, as well as a recommended technical assistance provider, the [REDACTED]. From the City's perspective, waiting for final rules would have delayed assistance during the height of the pandemic, undermining the CARES Act's intent and exacerbating harm to vulnerable populations.

The programs funded under ESG-CV achieved meaningful and measurable successes. Hundreds of individuals and families were rapidly housed, unsheltered homelessness was reduced in key areas, and households were stabilized during a period of extraordinary economic

*name redacted for privacy reasons

Ms. Tanya Schulze, Audit Director
January 16, 2026
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and public health disruption. Landlord engagement strategies, including incentives, proved effective in overcoming market barriers and accelerating placements in a highly constrained rental environment.

The City notes that all findings identified in this Report are isolated to a single program, O'ahu Housing Now (OHN), which supported 312 households and 829 people experiencing homelessness, providing them with limited-term rental assistance, including landlord incentives and other assistance to the households. The OHN program accounted for \$10,255,182 of the City's ESG-CV expenditures.

Subrecipients Paid Signing Bonuses to Landlords Without Supporting Why the Costs Were Reasonable

Recommendation 1A – *Determine whether the \$714,512 paid for 233 signing bonuses under the ESG CARES Act program were reasonable under the program participant's particular circumstances, and not more than necessary to house the program participants or repay HUD from non-Federal funds.*

Response: The City notes that landlord signing bonuses and incentives are unique to the ESG-CV program, and rules promulgated for the program had a limitation of three times the rent charged for each unit.

O'ahu is a desirable place to live and destination to visit. As a result, O'ahu has a highly competitive rental housing and vacation rental market. During the implementation of OHN, landlords shared serious reservations based on past experiences in working with the ESG population (thru programs such as Housing First), including concerns and experience around excessive damage to units, along with the timeframe when the unit is being restored and is not able to be rented.

In order to both facilitate and expedite the lease-up to address the sense of urgency, the City provided guidance to service providers authorizing Landlord incentives of up to two-months of rent in lieu of reviewing and authorizing individual negotiations on a case-by-case basis. This approach also improved administrative efficiency by standardizing incentive amounts rather than negotiating them on a case-by-case basis, allowing staff to focus on rapid housing placements during the emergency period.

The two months of rent authorized were intended to address landlord concerns related to potential unit damage and downtime between leases needed to complete repairs as a result of leasing to ESG-eligible households. It is further noted that, had the City authorized the full allowable Landlord incentive amount of up to three times the rent for signing bonuses, security deposits, and cleaning or repairs, the total for the 233 payments would have been \$1,233,063. Relative to the circumstances, the City believes the authority delegated and the approach taken were reasonable.

Based on the City's review of its records, the 233 signing bonus payments made accumulated to \$708,712 and not the \$714,512, identified in the report. The City notes that:

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- 63 signing bonuses, accumulating \$111,830 paid, represented one-month of rent.
- 170 signing bonuses, accumulating \$596,882 paid, represented two-months of rent.
- There were *no* signing bonuses paid in excess of two-months of rent, while a total of 319 leases were executed.

The City notes that all payments made were within the program rule's limit that allowed up to three-months of rent. In addition, all signing bonuses authorized were within the guidance from the City that allowed providers to negotiate signing bonuses not to exceed two-months of rent. As a result, the City believes it complied with the pertinent ESG-CV rules and that respectfully suggests *no* payment is due to HUD.

The City will work to reconcile the difference between the amount identified in the Report of \$714,512 and the amount identified in our records of \$708,712 for the 233 signing bonuses paid and we will take the necessary action based on our findings relative to the proposed recommendation. The City expects to resolve this matter to the satisfaction of HUD by March 31, 2026.

Subrecipients Made Overpayments Because it Did Not Prorate the First Month's Rents for Participants in the Rapid Rehousing Program

Recommendation 1B – *Develop and implement written policies and procedures that include internal controls for the ESG program to ensure that it, and its subrecipients, prorate the rent amount for the first month for tenant-based rental assistance. Since the City did not prorate rent, there was an estimated overpayment to landlords of \$248,572, that could have been put to better use.*

Recommendation 1C – *Repay HUD from non-Federal funds, \$51,235 in overpaid rent to landlords because the first month of rent was not prorated.*

Response: As noted above, O'ahu is a highly competitive rental housing and vacation rental market. In order to expedite the implementation of OHN, service providers worked to actively enroll both participants and landlords. The failure to pro-rate the first month of rent is the inadvertent consequence of prioritizing rapid lease-up and landlord participation in a constrained market, with the goal of minimizing delays in housing placement and reducing the length of time individuals and families remained unsheltered during the emergency response period.

The City will develop policies and procedures that comply with ESG regulations and undertake the necessary steps to implement these policies and procedures, including training staff and notifying all service providers providing rapid re-housing and homeless prevention services.

The City will also work to verify OIG's work on the calculation and \$51,235 overpayment for repayment of the verified amount using non-Federal funds. The target date for *both* the completion of the policies and procedures, in addition to the repayment to HUD is March 31, 2026.

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The City Paid Duplicate Benefits for Three Program Participants

Recommendation 1D – *Develop and implement written policies and procedures that include internal controls to prevent any duplication of benefits for the ESG program participants with other programs, specifically rapid re-housing and homeless prevention.*

Recommendation 1E – *Review the rental assistance payments made for the ESG CARES Act program to identify other possible duplication of benefits with other rental assistance programs that the City operates. The \$10,100 in duplication of benefits during the audit could have been put to better use.*

Response: The circumstances for OHN were certainly unique given the amount of funding made available for the purposes of rapid rehousing and homeless prevention and the City will be mindful of expanding prevention efforts when other competing programs are launched, like the Treasury-funded Rent and Utility Relief Program (RURP) that was managed by a different City agency.

The City will also work to develop and implement written policies and procedures to prevent any duplication of benefits for the ESG program participants with other programs, including rapid re-housing and homeless prevention. Policy and procedure design will consider elements specific to the instances of duplicated benefit for each instance identified in the Report.

The new policies and procedures will also include measures to ensure that programs launched in other City agencies work with the City's Department of Community Services to develop detection controls to prevent duplication of benefits. The City plans to complete the recommended written policies and procedures as well as review of the duplicated payments by March 31, 2026.

In closing, we thank you for the opportunity to review and respond to the HUD OIG Report regarding your recent audit of our ESG-CV program. I assure you, we are committed to better going forward. If you have any questions or concerns regarding this response, you may contact me by email at anton.krucky@honolulu.gov or by phone at (808) 768-7761.

Sincerely,



Michael D. Formby
Managing Director

cc: James Brady, Assistant Audit Director
U.S. Department of Housing and Urban Development
VIA Email: JBrady@hudoig.gov

HUD Management's Response

The following comments were provided by HUD Headquarters:



OFFICE OF COMMUNITY PLANNING
AND DEVELOPMENT

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-7000

MEMORANDUM FOR: Kilah S. White, Assistant Inspector General for Audit
Office of the Inspector General

FROM: Caitlyn McKenney, Deputy Assistant Secretary
Office of Special Needs, DN

SUBJECT: Response to Proposed Audit Report: The City and County of
Honolulu Needed Stronger Controls to Prevent Improper Payments
in its Emergency Solutions Grants (ESG) CARES Act Program

The Department of Housing and Urban Development (HUD) reviewed the proposed audit report titled *The City and County of Honolulu Needed Stronger Controls to Prevent Improper Payments in its ESG CARES Act Program* (Report Number: 2026-LA-100X). The Office of Special Needs Assistance Programs (SNAPS) and the Honolulu Field Office provide the following comments for inclusion in the final report.

1. EMERGENCY SOLUTIONS GRANTS (ESG) – CORONAVIRUS (CV) EXPENDITURE AND DRAW DEADLINES

The report stated that the City and County of Honolulu drew \$1.9 million in ESG-CV funds after the required timeframe and concludes that HUD issued conflicting guidance regarding the draw deadlines. The report correctly describes HUD's issuance of multiple notices, including the following:

- HUD initially issued CPD Notice 20-08, which established an expenditure deadline of September 30, 2022, for ESG CARES Act funds.
- HUD later extended the expenditure deadline for the first and second ESG-CV allocations through [CPD Notice 22-06](#) to:
 - September 30, 2023, for all costs except Homeless Management Information System (HMIS) and administration; and
 - December 31, 2023, for HMIS and administration costs necessary for grant closeout.
- HUD explained that the additional time for HMIS and administration costs was intended to allow recipients sufficient time to accurately draw down and report eligible expenditures incurred by September 30, 2023, after fully completing ESG CARES Act-funded activities.

However, SNAPS disagrees with the report's conclusion that these two expenditure deadlines resulted in two separate draw deadlines

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- January 31, 2024 (120 calendar days after September 30, 2023), for non-HMIS and non-administration expenses, and
- April 30, 2024 (120 calendar days after December 31, 2023), for administration and HMIS expenses necessary for the grant closeout.

SNAPS also disagrees with the conclusion that HUD issued conflicting information by identifying a single draw deadline of April 30, 2024, for all expenses. SNAPS provides the following clarifications.

ESG-CV Allocations

HUD awarded ESG-CV funds in three allocations: Allocation 1, Allocation 2, and a reallocation of funds that HUD recaptured from ESG-CV recipients that did not meet the 50 percent draw deadline.

- **Allocation 1:** \$1 billion distributed using the formula applied to annual ESG awards. The City and County of Honolulu received \$2,429,569 under Allocation 1.
- **Allocation 2:** \$2.96 billion distributed using a different formula that targeted communities with higher rates of homelessness. Honolulu received \$22,370,813 under Allocation 2.
- **Reallocation:** \$16,810,200 redistributed to 62 ESG-CV recipients using funds that HUD recaptured from recipients that did not meet the 50 percent draw deadline. Honolulu received \$849,017.21 in reallocated funds. HUD later recaptured \$257,445.06 in unspent funds from Honolulu.

HUD did not establish separate expenditure deadlines for Allocation 1 and Allocation 2. These allocations were indistinguishable in the Integrated Disbursement and Information System (IDIS) and were used to fund all eligible ESG-CV activities, including administration, HMIS, rapid rehousing, homelessness prevention, emergency shelter, and street outreach.

HUD did establish a separate expenditure deadline for reallocated funds because those awards were made significantly later than Allocations 1 and 2. The expenditure deadline for reallocated funds was June 30, 2024, which was later than the period of performance end date and draw deadline for ESG-CV grants that did not include reallocated funds.

Cost Categories and Expenditure Deadlines

The September 30, 2023, and December 31, 2023, deadlines applied to different cost categories, not to separate allocations:

- **Project Costs:** Administration, HMIS, rapid rehousing, homelessness prevention, emergency shelter, and street outreach.
- **Closeout Costs:** Administration and HMIS costs necessary to complete grant closeout activities.

Funding for both cost categories included funds from Allocations 1 and 2. Administration and HMIS are the only cost types that fall under both project costs and closeout costs.

The IDIS system does not have functionality to distinguish between administration and HMIS costs used for project activities and those used for closeout. All administration and HMIS costs are recorded under single activity categories in IDIS. As a result, HUD could not establish separate draw deadlines for project costs and closeout costs.

Period of Performance and Draw Deadlines

Under 2 CFR 200.344, recipients have 120 days after the end of the period of performance to draw funds. HUD applied a single period of performance for each ESG-CV grant, during which recipients could incur and expend eligible costs in accordance with ESG-CV requirements.

The period of performance end dates for ESG-CV grants were:

- **December 31, 2023**, for ESG-CV grants that did not include reallocated funds; and
- **June 30, 2024**, for ESG-CV grants that included reallocated funds.

Based on these periods of performance end dates, HUD identified one draw deadline per grant rather than separate draw deadlines by cost category.

Additional HUD Communications

In addition to the CPD notices cited in the report, HUD communicated applicable expenditure and draw deadlines to recipients through multiple channels, including:

- An [ESG-CV Closeout Review webinar](#) conducted during ESG-CV Recipient Office Hours;
- Individual, one-on-one emails from ESG-CV Desk Officers to each recipient; and
- An ESG-CV Closeout Memorandum issued to all HUD Field Offices.

2. MANAGEMENT RECOMMENDATIONS

The report recommends that the Deputy Assistant Secretary for Office of Special Needs:

- A. Develop and implement written policies and procedures to ensure that any changes to the expenditure and draw deadlines for the ESG program are provided in a formal document, such as a CPD notice or memorandum issued to all grantees; and
- B. Ensure that ESG grantees operating tenant-based rental assistance programs prorate the rent amounts.

In response to these recommendations, SNAPS Office agrees to take the following actions:

- A. SNAPS will develop and implement written policies and procedures, issued through formal documents such as CPD notices or memoranda, to ensure that

ESG recipients are informed of any future changes to ESG expenditure or draw deadlines; and

- B. SNAPS will develop technical assistance materials explaining the requirement to prorate rent for tenant-based rental assistance and will provide training to ESG recipients through technical assistance provider support.

cc:

Ronald J. Kurtz, Assistant Secretary for Community Planning and Development, D
Felicia Gaither, Associate Deputy Assistant Secretary, Office of Special Needs, DN
Norm Suchar, Director, Office of Special Needs Assistance Programs, DNS
Tennille S. Parker, Deputy Assistant Secretary, Office of Field Operations
Tanya E. Schulze, Audit Director, Grants Management Audit Division

Appendix C – Schedule of Overpaid Rent to Landlords

Sample number	Lease agreement start date	Days unit was occupied for the first month	Rent paid ⁹	Prorated Amount (OIG calculated)	Amount overpaid (OIG calculated)
1	10/21/2021	11	\$ 1,100	\$ 403	\$ 697
2	08/26/2021	6	900	180	720
3	10/22/2021	10	1,350	450	900
4	08/18/2021	14	1,410	658	752
5	05/17/2021	15	1,550	775	775
6	07/19/2021	13	1,450	628	822
7	01/24/2022	8	1,600	427	1,173
8	04/16/2021	15	1,632	816	816
9	06/02/2021	29	2,000	1,933	67
10	05/25/2021	7	1,800	420	1,380
11	10/28/2021	4	2,500	333	2,167
12	06/25/2021	6	2,500	500	2,000
13	01/11/2022	21	3,000	2,100	900
14	10/06/2021	26	3,000	2,600	400
15	11/22/2021	9	1,150	345	805
16	04/23/2021	8	944	252	692
17	08/01/2021	31	1,150	1,150	0
18	12/15/2021	17	950	538	412
19	10/22/2021	10	1,200	400	800
20	05/01/2021	31	1,200	1,200	0
21	07/09/2021	23	1,250	958	292
22	10/21/2021	11	1,350	495	855
23	12/08/2021	24	1,200	960	240
24	07/23/2021	9	1,350	405	945
25	05/13/2021	19	1,200	760	440
26	08/10/2021	22	1,300	953	347
27	07/23/2021	9	1,350	405	945
28	03/30/2022	2	1,250	83	1,167
29	05/18/2021	14	1,550	723	827

⁹ Full month rent was paid for all sample items.

30	04/15/2021	16	1,515	808	707
31	09/29/2021	2	1,495	100	1,395
32	03/31/2022	1	1,458	49	1,409
33	01/04/2022	28	1,550	1,447	103
34	05/27/2021	5	1,475	246	1,229
35	12/22/2021	10	1,500	500	1,000
36	12/11/2021	21	1,500	1,050	450
37	11/30/2021	1	1,700	57	1,643
38	04/23/2021	8	1,632	435	1,197
39	07/15/2021	17	1,700	963	737
40	08/13/2021	19	1,700	1,077	623
41	08/12/2021	20	1,600	1,067	533
42	07/22/2021	10	1,625	542	1,083
43	08/30/2021	2	1,625	108	1,517
44	01/06/2022	26	1,700	1,473	227
45	05/28/2021	4	1,885	251	1,634
46	08/03/2021	29	1,895	1,832	63
47	07/19/2021	13	2,200	953	1,247
48	10/18/2021	14	1,800	840	960
49	08/30/2021	2	2,100	140	1,960
50	06/03/2021	28	2,167	2,023	144
51	05/14/2021	18	1,900	1,140	760
52	10/19/2021	13	1,875	813	1,063
53	05/14/2021	18	1,800	1,080	720
54	11/12/2021	19	1,836	1,163	673
55	09/15/2021	16	1,865	995	870
56	04/07/2021	24	1,800	1,440	360
57	03/30/2022	2	2,500	167	2,333
58	09/15/2021	16	2,700	1,440	1,260
59	07/12/2021	20	3,000	2,000	1,000
Totals			\$ 99,284	\$ 48,049	\$ 51,235