



**U.S. Department of Housing and Urban Development**  
Buffalo Office  
465 Main Street  
Buffalo, New York 14203-1780  
(716) 551-5755

March 11, 2022

Ms. Diane Benczkowski  
Supervisor, Town of Cheektowaga  
Broadway and Union Roads  
Cheektowaga, NY 14227-1088

Dear Ms. Benczkowski:

**SUBJECT: Program Years 2018 and 2019 Program Year Review Letter  
Community Development Block Grant Program (CDBG)**

Title I of the National Affordable Housing Act and the Housing and Community Development Act of 1974 requires that a determination be made by HUD as to whether the grant recipient is in compliance with the statutes and has the continuing capacity to implement and administer the program for which assistance was received. As a result of our Program Year Review, we have determined that your overall performance is satisfactory. This determination is based on the information contained in the Consolidated Annual Performance and Evaluation Reports (CAPER), information in our electronic databases, and financial statements. Our review primarily focused on the 2018 and 2019 program years, which covered April 1, 2018 through March 31, 2020. The review was conducted in accordance with the requirements of 24 CFR 91.525.

The enclosed report was previously transmitted to the Town's Director of Community and Economic Development for his review and comment. Community Development completed its work with the HUD Buffalo Field Office to correct the overage under the Administrative cap for PY 2018 and wired the funds to the U.S. Treasury on September 3, 2020. That issue is resolved.

Cheektowaga has submitted all of its overdue Federal Financial Reports. That issue is resolved.

Cheektowaga conducted a Four Factor Analysis and submitted its Language Assistance Plan (LAP) in January 2020 but it was not received by FHEO. Cheektowaga resubmitted its LAP on January 20, 2022. That issue is resolved.

Based on the information available at the time of this review, HUD has determined that the Town has the continuing capacity to carry out the HUD programs identified in this report.

In accordance with the Consolidated Plan regulations, the Program Year Review Letter should be made available to the public through your established citizen participation process. HUD will also make it available to citizens upon request.

If you have any questions regarding this correspondence, please contact Mary Ann Oliver, Community Planning and Development Representative, on 716-646-7022 or via e-mail at [maryann.oliver@hud.gov](mailto:maryann.oliver@hud.gov).

Sincerely,

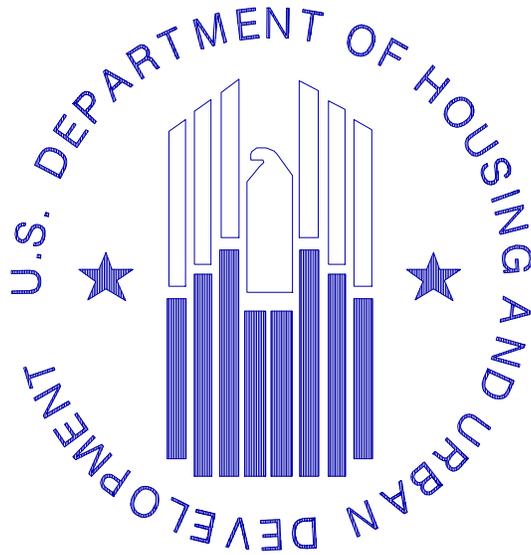
A handwritten signature in blue ink that reads "Lisa M. Pugliese". The signature is written in a cursive style with a large, stylized initial "L".

Lisa M. Pugliese  
Field Office Director

Enclosure

cc: Rachel Straker, Community Development Director

**U.S Department of Housing & Urban Development  
Buffalo, New York Office**



**Annual Community Assessment Report**

for

**Cheektowaga, New York**

**Amended**

**Covering the Program Year of  
April 1, 2018 – March 31, 2019**



8. Preserve historic sites and eliminate slum and blight in neighborhoods.
9. Provide community services to improve quality of life in neighborhoods and meet the needs of youth.

The actual 2018 Program Year expenditures recorded in IDIS verify that Cheektowaga did expend HUD funds in these broad categories and within the requirements of HUD funding regulations. More information about accomplishment can be found in Section III of this report.

### Performance Reports / CAPER Completeness

A Consolidated Annual Performance and Evaluation Report (CAPER) is due 90 days after Cheektowaga completes its program year; the deadline is June 30<sup>th</sup>. HUD received Cheektowaga's 2018 CAPER on June 28, 2019. The report was determined to be substantially complete, including providing an adequate description of Cheektowaga's progress and performance throughout the program year.

More detailed information and an assessment of accomplishments can be found in Section III of this report. Comments/Notes and any requests for supplemental information will also be noted below.

## **Section II - General Overview and Cross Cutting Areas**

Fair Housing and Equal Opportunity – Based on the 2013-2017 American Community Survey 5-Year Estimates, the FHEO Division has determined that there are two groups of possibly non-English speaking populations that are greater than 1000 individuals each and therefore, FHEO requires Cheektowaga to engage in the Limited English Proficient (LEP) four factor analysis and submit a copy of a Language Assistance Plan (LAP) to FHEO.

Citizen Participation – Cheektowaga followed its Citizen Participation Plan. If comments were received, they were not provided.

Compliance Monitoring – The CDBG Program was last monitored by HUD in 2019. There were no Findings or Concerns.

Subrecipient Oversight & Monitoring – Cheektowaga has three subrecipients who are the Villages of Sloan and Depew and the Cheektowaga Economic Development Corporation (CEDC). The Town monitors them through on-site visits throughout the year. The Town has actively sought input from residents on its programs and strategies through staff attendance at neighborhood meetings and comment cards distributed by the police on foot and bike patrols.

Management – Cheektowaga has staff and consultants that are experienced and very capable of administering and overseeing the HUD-funded program.

Financial – The financial information reported by Cheektowaga appears to be complete, accurate, and sufficiently detailed to document the overall condition of the HUD program. Our review did not disclose any issues related to financial compliance with the exception of the CDBG Planning and Administration origin year expenditure cap in PY 2018 and overdue Federal Financial Report submissions which are explained in Section III.

Audits - A Single Audit must be submitted each year nine months from the end of Cheektowaga's fiscal year. The following is the status for Cheektowaga's Single Audit Report:

2018 – timely filed, no findings

### **Section III – Specific Program Progress and Performance**

#### **Community Development Block Grant (CDBG)**

National Objective Compliance: The CDBG program was designed to principally benefit low- and moderate-income persons. According to Cheektowaga's PR26 IDIS Report, Cheektowaga spent the following on activities that principally benefitted low-moderate income people:

2018 – 100%

The activities reported appear to meet a national objective.

Activities: Program activities during the reporting period were adequately described. CDBG funds were spent on activities that were eligible under program rules.

Cheektowaga reported on the fourth year of a five-year strategic plan. The CAPER and IDIS indicate that the Town is making progress in meeting the plan's stated numeric goals for specific activities.

#### Financial:

*Planning and Administration*: The financial analysis component of our review requires an "origin-year" expenditure test as well as a program-year obligation test to determine if Cheektowaga is within the 20% Planning and Administrative expenditure cap for CDBG funding. The obligation year test performed for grant year 2018 showed that Cheektowaga was under the 20% cap at 18.04%.

The "origin year" test for PY 2018 showed the Town was over the Planning and Administrative expenditure cap at 20.38%. The Town may verify whether any program delivery expenses were misclassified to administration in PY2018. If Cheektowaga remains over the cap at 20.38%, it must repay \$3,884.03.

*Reporting*: Cheektowaga has not submitted Federal Financial Reports since December 31, 2013. The Reports are overdue for the time period of March 31, 2014 through September 30, 2019.

*Expenditure Timeliness*: The CDBG program requires that, 60 days before the end of the program year, Cheektowaga's unexpended CDBG funds be no more than 1.5 times its annual grant. This requirement became effective for PY 2016.

Cheektowaga met the timeliness test for PY 2018 on February 1, 2019 with a ratio of 1.43%.

*Public Services*: Cheektowaga was under the 15% cap at 11.58%.

Monitoring: The Town was monitored in 2019 and there were no Findings or Concerns.

## **Home Investment Partnerships Program (HOME) Grant**

The Town is not a HOME grantee; however, as a member of the Amherst-Cheektowaga-Tonawanda HOME Consortium, it receives a portion of Amherst's HOME allocation. Cheektowaga's HOME activities are included in the Amherst CAPER.

## **Emergency Solutions Grant (ESG)**

Cheektowaga does not receive ESG funds.

## **Section IV – Summary and Follow up**

The following determinations have been made relative to Cheektowaga's capacity to carry out CDBG funded activities:

1. Cheektowaga has carried out its program substantially as described in its Consolidated Plan submission.
2. The Consolidated Plan submission as implemented complies with the requirements of the Housing and Community Development Act of 1974, and other applicable laws and regulations.
3. Cheektowaga was over the PY2018 origin year test at 20.38%. The Town may verify whether any program delivery expenses were misclassified to administration in PY2018. If not, the Town must re-pay the overages of \$3,884.03 for PY2018.

**AMENDED:** Cheektowaga brought its PY2018 origin year test under the 20% cap by transferring funds to the U. S. Treasury on September 3, 2020 and supplying the Buffalo Field Office copies of the transfer.

4. Cheektowaga is overdue in submitting the Federal Financial Reports since December 31, 2013. The Town must submit Reports for the time period of March 31, 2014 through September 30, 2019.

**AMENDED:** Per a review of the Buffalo Field Office's tracking report, as of the end of 2020, Cheektowaga had submitted all of its Federal Financial Reports.

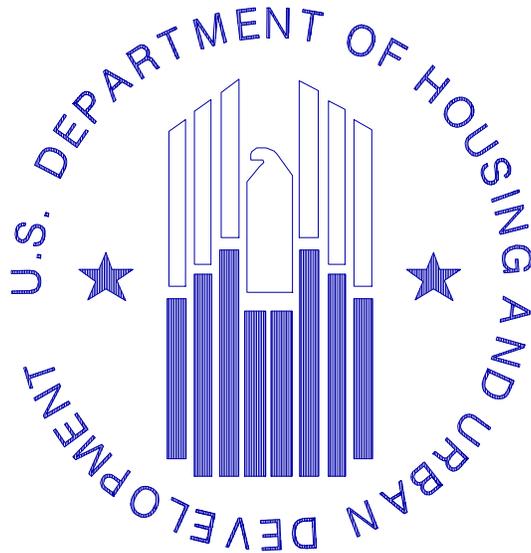
5. Based on the 2013-2017 American Community Survey 5-Year Estimates, the FHEO Division has determined that there are two groups of possibly non-English populations that are greater than 1000 individuals each and therefore, FHEO requires Cheektowaga to engage in the Limited English Proficient (LEP) four factor analysis and submit a copy of a Language Assistance Plan (LAP) to FHEO. Should Cheektowaga require Technical Assistance, the FHEO staff is available to provide it; contact Tammy Muffoletto, Equal Opportunity Specialist.

**AMENDED:** Cheektowaga conducted a Four Factor Analysis and submitted its Language Assistance Plan (LAP) in January 2020 but it was not received by FHEO. Cheektowaga resubmitted its LAP on January 20, 2022.

6. Cheektowaga has the continuing capacity to carry out the approved program in a timely manner

This report was prepared by: Mary Ann Oliver, CPD Representative  
716-646-7022  
[MaryAnn.Oliver@hud.gov](mailto:MaryAnn.Oliver@hud.gov)

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8. Preserve historic sites and eliminate slum and blight in neighborhoods.
9. Provide community services to improve quality of life in neighborhoods and meet the needs of youth.

The actual 2019 Program Year expenditures recorded in IDIS verify that Cheektowaga did expend HUD funds in these broad categories and within the requirements of HUD funding regulations. More information about accomplishment can be found in Section III of this report.

### Performance Reports / CAPER Completeness

A Consolidated Annual Performance and Evaluation Report (CAPER) is due 90 days after Cheektowaga completes its program year, which would be June 29<sup>th</sup>. HUD received Cheektowaga's 2019 CAPER on September 25, 2020. It was originally due by June 29, 2020, but because of the pandemic, Cheektowaga notified the HUD Field Office that it was using the waiver allowing 180 days to file the CAPER. The new due date was September 28, 2020. Data was entered into SAGE and all of the reports were determined to be substantially complete, including providing an adequate description of Cheektowaga's progress and performance throughout the program year.

More detailed information and an assessment of accomplishments can be found in Section III of this report. Comments/Notes and any requests for supplemental information will also be noted below.

### **Section II - General Overview and Cross Cutting Areas**

Fair Housing and Equal Opportunity – FHEO submitted its review to CPD on November 12, 2020. Its first recommendation is for Cheektowaga to implement a robust CDBG outreach and education program for minority residents so they have meaningful access to non-housing services more consistent with the total percentage of minorities residing in Cheektowaga.

FHEO's second recommendation is that Cheektowaga demonstrate its commitment to affirmatively furthering fair housing (AFFH) by indicating in future CAPERs what funds were expended to accomplish activities addressing identified impediments to AFFH.

FHEO's third recommendation is that Cheektowaga conduct a Four Factor Analysis to reflect the Hispanic and Asian LEP populations in its jurisdiction and produce an LEP/LAP.

A copy of the FHEO report is attached to this report.

Citizen Participation – Cheektowaga was able to follow its Citizen Participation Plan even in the midst of the pandemic because the extra time allowed by the extension meant they could give the full 15-day notice. No comments were received.

Compliance Monitoring – The CDBG Program was monitored by HUD in June 2019. There were no Findings or Concerns.

Subrecipient Oversight & Monitoring – Cheektowaga’s subrecipients include the Villages of Sloan and Depew and the Cheektowaga Economic Development Corporation (CEDC). The Town’s monitoring is on-going and is done through on-site visits throughout the year. The Town has actively sought input from residents on its programs and strategies through staff attendance at neighborhood meetings and comment cards distributed by the police on foot and bike patrols.

Management – Cheektowaga has staff and consultants that are experienced and very capable of administering and overseeing the HUD-funded program. The Director was promoted to her position in the Summer of 2020 but she has extensive experience in the Community Development Department.

Financial – The financial information reported by Cheektowaga appears to be complete, accurate, and sufficiently detailed to document the overall condition of the HUD program. Our review did not disclose any issues related to financial compliance with the exception of overdue Federal Financial Report submissions which are explained in Section III.

Audits - A Single Audit must be submitted each year nine months from the end of Cheektowaga’s fiscal year. The following is the status for Cheektowaga’s Single Audit Report:

2019 – timely filed on August 27, 2020, with one CPD Finding related to Admin cap overage; however, Cheektowaga corrected it and the finding was closed.

### **Section III – Specific Program Progress and Performance**

#### **Community Development Block Grant (CDBG)**

National Objective Compliance: The CDBG program was designed to principally benefit low- and moderate-income persons. According to Cheektowaga’s PR26 IDIS Report, Cheektowaga spent the following on activities that principally benefitted low-moderate income people:

2019 – 100%

The activities reported appear to meet a national objective.

Activities: Program activities during the reporting period were adequately described. CDBG funds were spent on activities that were eligible under program rules.

Cheektowaga reported on the fifth year of a five-year strategic plan. The CAPER and IDIS indicate that the Town is making progress in meeting the plan’s stated numeric goals for specific activities.

#### **Financial:**

*Planning and Administration:* The financial analysis component of our review requires an “origin-year” expenditure test as well as a program-year obligation test to determine if Cheektowaga is within the 20% Planning and Administrative expenditure cap for CDBG funding. The obligation year test performed for grant year 2019 showed that Cheektowaga was under the 20% cap at 14.35%. PYs 2015, 2016, 2017, 2018, and 2019 are acceptable and under the 20% administrative cap.

*Reporting:* Cheektowaga has made great strides in updating its Federal Financial Reports by filing the SF-425s through December 31, 2018. Cheektowaga must submit SF-425 reports for the quarters ending 3/31/2019, 6/30/2019, and 9/30/2019; additionally, PR-29 reports should be submitted for the quarters ending 12/31/2019, 3/31/2020, 6/30/2020 and 9/30/2020.

*Expenditure Timeliness:* The CDBG program requires that, 60 days before the end of the program year, Cheektowaga's unexpended CDBG funds be no more than 1.5 times its annual grant. This requirement became effective for PY 2016.

Cheektowaga met the timeliness test for PY 2019 on February 1, 2020, with a ratio of 1.36%.

*Public Services:* Cheektowaga was under the 15% cap at 10.61%.

Monitoring: The Town was monitored in 2019 and there were no Findings or Concerns.

### **Home Investment Partnerships Program (HOME) Grant**

The Town is not a HOME grantee; however, as a member of the Amherst-Cheektowaga-Tonawanda HOME Consortium, it receives a portion of Amherst's HOME allocation. Cheektowaga's HOME activities are included in the Amherst CAPER.

### **Emergency Solutions Grant (ESG)**

Cheektowaga does not receive ESG funds.

### **Section IV – Summary and Follow up**

The following determinations have been made relative to Cheektowaga's capacity to carry out CDBG funded activities:

1. Cheektowaga has carried out its program substantially as described in its Consolidated Plan submission.
2. The Consolidated Plan submission as implemented complies with the requirements of the Housing and Community Development Act of 1974, and other applicable laws and regulations.
3. Cheektowaga has made great strides in updating its Federal Financial Reports by filing the SF-425s through December 31, 2018, however, Cheektowaga must submit SF-425 reports for the quarters ending 3/31/2019, 6/30/2019, and 9/30/2019; additionally, PR-29 reports should be submitted for the quarters ending 12/31/2019, 3/31/2020, 6/30/2020 and 9/30/2020.

**AMENDED:** As of the end of 2020, Cheektowaga had submitted all of its Federal Financial Reports.

4. FHEO determined that the percentage of minorities accessing non-housing services/benefits is inconsistent with the total percentage of minorities residing in Cheektowaga; therefore, FHEO recommended that Cheektowaga implement a robust

CDBG outreach and education program for minority residents so they have meaningful access to non-housing services more consistent with the total percentage of minorities residing in Cheektowaga.

**AMENDED:** Cheektowaga has submitted information to FHEO about its outreach and education program for minority residents. It included targeting its minority concentrated census tracts and block groups by executing a mailing of 633 brochures outlining programs and services available. Cheektowaga also put a translating application on its website that houses all of its program information and resources, so all Town residents, regardless of language spoken, have the same access to program information.

5. FHEO noted that Cheektowaga did not specify the funds used on activities that addressed the impediments to fair housing choice and recommended that Cheektowaga do so in future CAPERs.
6. FHEO determined that a Four Factor Analysis is needed to develop an LAP/LEP to ensure that Hispanics and Asians are involved in Cheektowaga's planning process and are aware of Cheektowaga's HUD funded programs and services. Copies of the LEP/LAP documents must be submitted to FHEO.

**AMENDED:** Cheektowaga conducted a Four Factor Analysis and submitted its Language Assistance Plan (LAP) in January 2020 but it was not received by FHEO. Cheektowaga resubmitted its LAP on January 20, 2022.

7. Cheektowaga has the continuing capacity to carry out the approved program in a timely manner.

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