



OFFICE OF
HOUSING COUNSELING

Housing Counseling Grant Financial Reporting and Voucher Payment Processes

"Open Doors with Housing Counseling"

August 07, 2019

Speakers

- Brian Siebenlist, Director, Office of Policy and Grant Administration (OPGA)
- Speakers:
 - Adrenace Williams, U.S. Department of Housing and Urban Development (HUD), Office of Housing Counseling
 - Rebecca Maclean, U.S. Department of Housing and Urban Development (HUD), Office of Housing Counseling

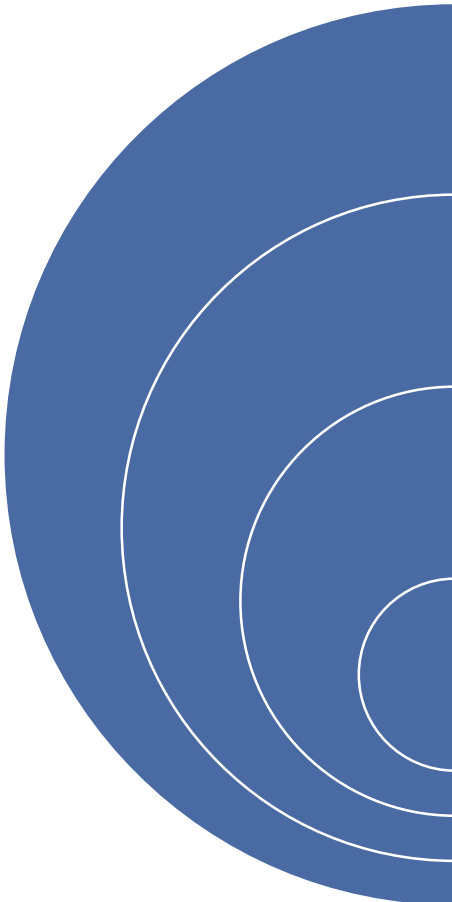
Agenda

- Housing Counseling Requirements
- Quarterly Performance Report
- HUD Voucher Payment System Issues & Solutions
- Scenarios
- Q and A

**Time for
Mentimeter!**



Housing Counseling Requirements



2 CFR Part 200	<ul style="list-style-type: none">• See grant agreement for specifics
NOFA	<ul style="list-style-type: none">• F - Program-Specific Requirements Affecting Eligibility• 6 - Documentation of Expenses
HUD Handbook 7610.1 Rev. 5	<ul style="list-style-type: none">• 6-3 Performance Reviews, Part E• 7-2 Grant Admin, Part B• 7-2 Grant Admin, Part C
Grant Agreement	<ul style="list-style-type: none">• Article X Payment Requests• Article XI – Reporting

Quarterly Performance Report

Quarterly Performance Report

- HUD requires all awarded HCAs to submit Quarterly Performance Reports.
 - Allows HUD to analyze the effectiveness of counseling activities and oversee distributed grant funds.
 - Form HUD-9902 is a required counseling activity report for all participating agencies, whether funded or not funded by HUD.

Quarterly Performance Report (cont)

- Using data aggregated from quarterly reports, HUD demonstrates to Congress, OMB, and the White House the impacts of the national housing counseling program.
- Therefore, HCA grant performance data should be accurate and complete.
- HCA staff are proficient with grant performance reporting and can help their agencies remain in compliance with HUD regulations and can also help their agency:
 - **Track program goals**
 - **Keep performance on par to meet stated goals**
 - **Adjust work plan as necessary**

Quarterly Performance Report (cont)

- HUD currently requires HCAs to submit grant performance reports on a quarterly basis.
- Reporting periods and due dates for these reports are subject to change.
- Grantees should confirm reporting periods and report due dates against the:
 - NOFA publication
 - HCA-HUD grant agreement
 - Or confirm with their OHC Point of Contact (POC)

Final Quarterly Performance Report

- The final Quarterly Performance Report is due when the grant award is fully expended and no later than 90 days after the end of the grant period.
- Consists of the same reporting components as the previous Quarterly Performance Reports, but includes an in-depth narrative.
- Final Quarterly Performance Report narrative must include information on addressing impediments to fair housing, allows HCAs to explain problems or challenges that impacted performance under the grant award, and how the agency met projections and goals.

Final Quarterly Performance Report (cont)

- Examples of challenges an HCA can encounter include:
 - Significant increase in home sales that may lead to an unaffordable first-time homebuyer market.
 - Decrease in home sales, where rampant foreclosures depress property values and consequently fuel increased foreclosure activity.

Final Quarterly Performance Report (cont)

- The report allows HCAs to request HUD input or support to resolve major challenges.
- The narrative also provides an opportunity to explain some of the major program accomplishments.
- The final Quarterly Performance Report narrative should cover the entire grant period.
- The final Quarterly Performance Report must include a final SF-425, Form HUD-424-CB.

HUD Voucher Payment System Issues & Solutions

Voucher Documentation Issues

- Documentation submitted with original vouchers does not include:
 - Breakdown of which subgrantees were requesting “other expenses”
 - Actual expenses under “other expenses” were unclear; or
 - Breakdown of expenses were only an overview of the expense contributing to the ‘other expenses’ category; or
 - Documentation provided only the total amount that each subgrantee charged under each cost type contributing to “other expense” instead of the individual amounts.

Inconsistencies in Documenting Grant Expenditures

- There is inconsistency in how agencies document grant expenditures.
 - Some agencies document more than they billed.
 - Some encourage overbilling to make it easier for them to re-allocate unused funds. As a result, it is not always clear how HUD funds were used.
 - Methodologies for allocating costs to the HUD grant are not always documented, clear, or precise.

Solutions

- Grantees should review expense types contributing to an “other” category to determine general compliance with the funded NOFA year and 2 CFR 200 eligibility.
- Grantee should provide a breakdown of expenses and provide an overview of the expense types contributing to the “other expenses” category.
- Do not over bill
- Allocation should be done according to HUD approved methodology

Solutions (cont)

- Grantee should review and provide details on cost types in order to assure that all the costs attributed were eligible, and properly allocated.
- Grantee should double check allocation methodology on items such as payroll and taxes.

Scenarios

Scenario Instructions

- There are two scenarios, described on a one-pager in your folder
 - Scenario 1: Allowable vs. Unallowable
 - Scenario 2: Voucher Issues
- Work as a group on your assigned scenario and answer the questions provided

**Time for
Mentimeter!**



Q and A

