



OFFICE OF
HOUSING COUNSELING
LET'S MAKE HOME HAPPEN

U.S. Department of Housing and Urban Development Office of Housing Counseling

Uniform Guidance Refresher



Facilitated by
Booth Management Consulting
7230 Lee Deforest Drive, Suite 202
Columbia, MD 21046

July 25, 2017
2:00 pm EST

**Facilitated By
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Principal
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Training Topics



- Review key areas of change based on the new guidance
- Review proposed implementation resource materials for grantees
- OHC Available Assistance



Financial Disclosures & Certifications

Financial Disclosure & Certifications

- Included in the application or as a part of the post-award
- Should also be referenced in the grant agreement

Financial Management

- §200.305 of the OMB Uniform Grant Guidance
- Accounting system — including policies and procedures

Internal Control

- §200.303 of the OMB Uniform Grant Guidance
- Establish and maintain internal controls

Non-Major Non Profit

- §200.415 of the OMB Uniform Grant Guidance
- Non-major corporation

Conflict of Interest

Financial Disclosures & Certifications

§200.302 Financial management.

_____ (b) The financial management system of each non-Federal entity must provide for the following (see also §§200.333 Retention requirements for records, 200.334 Requests for transfer of records, 200.335 Methods for collection, transmission and storage of information, 200.336 Access to records, and 200.337 Restrictions on public access to records):

(1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§200.327 Financial reporting and 200.328 Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.

(3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

(4) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See §200.303 Internal controls.

(5) Comparison of expenditures with budget amounts for each Federal award.

(6) Written procedures to implement the requirements of §200.305 Payment.

(7) Written procedures for determining the allowability of costs in accordance with Subpart E—Cost Principles of this part and the terms and conditions of the Federal award.

Financial Disclosures/Certifications

§200.303 Internal controls.

___ The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.

(c) Evaluate and monitor the non-Federal entity’s compliance with statutes, regulations and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

(e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

[, as amended at 79 FR 75883, Dec. 19, 2014]

§200.415 Required certifications.

___ c) Certifications by non-profit organizations as appropriate that they did not meet the definition of a major nonprofit organization as defined in §200.414 Indirect (F&A) costs, paragraph (a).

Financial Disclosure & Certifications

§ 200.112 Conflict of interest

The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.



10% De Minimis Rate

10% De Minimis Rate

Uniform Guidance allows non-Federal entities such as the HUD-approved Housing Counseling Program intermediary to elect a 10% indirect cost rate to be applied to a Modified Total Direct Cost (MTDC) Base.

Specifically, §2 CFR 200.414 (f) states:

“.....any non-Federal entity that has never received a negotiated indirect cost rate may elect to charge to charge a de minimis rate of 10% of modified total direct cost (MTDC) which may used indefinitely.....”

**Appendix VII to Part 200 describes non-Federal entities that are not eligible for this rate.

Criteria for Selecting De Minimis Rate

- ✓ Non-Federal entity has never received a negotiated indirect cost rate.
- ✓ Rate must be used indefinitely once elected and must be used consistently for all federal awards until such time the entity chooses to negotiate for a rate.
- ✓ Cost composition of the MTDC must comply with §200.403 Factors affecting allowability of cost.
- ✓ Non-Federal entities receiving over \$35 million in direct funding are prevented from selecting this rate. See Appendix VII to Part 200-States and Local Government and Indian Tribe Indirect Cost proposals, paragraph (d)(1)(b).
- ✓ Documentation supporting the methodology (as set forth in 2 CFR Part 200.403) used to determine the MTDC (as set forth in 2 CFR Part 200.68) should be provided as part of the Grantee's budget and retained for audit in accordance with records retention requirements.

Modified Total Direct Cost



MTDC is the appropriate applicable base for utilizing the 10% de minimis rate.

According to §2 CFR 200.68, it is composed of:

“All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, sub-awards and sub-contracts up to the first \$25,000 of each sub-award or sub-contracts (regardless of the period of performances under the award).”

**Cost must be identified specifically with a particular sponsored program or can be directly assigned to such activities relatively easily with a high degree of accuracy.

*** Must be necessary and reasonable for the performance of federal award and be consistent with policies and procedures that apply uniformly to both federal and non-federal activities of the grantee in accordance with §200.403.

Other Considerations

Federal Agencies, Pass-Thru, and Subrecipients

- ❑ **Federal Agency:** As required under §200.203 Notices of funding opportunities, the Federal awarding agency must include in the notice of funding opportunity the policies relating to indirect cost rate reimbursement, matching, or cost share.
- ❑ **Pass- Thru Agency:** Federal Uniform Guidance including section 200.331(a)(4) applies to **Federal funds** as specified in the terms and conditions of the Federal award when a **pass-through entity** uses Federal and non-Federal funds to make a sub-award to a nonprofit as a subrecipient.
- ❑ **Non-Federal entities** that are able to allocate and charge 100% of their costs directly may continue to do so. Claiming reimbursement for indirect costs is never mandatory; a non-Federal entity may conclude that the amount it would recover thereby would be immaterial and not worth the effort needed to obtain it.
- ❑ NICRA must be used, If a **subrecipient** already has a negotiated F&A rate with the Federal government.
- ❑ It is not permissible for **pass-through** entities to force or entice a proposed **subrecipient** without a negotiated rate to accept less than the de minimis rate.

Retention of Records

If the indirect cost rate proposal, cost allocation plan, or other computation is not required to be submitted to the Federal Government for negotiation purposes, then the 3-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the indirect cost rate proposal, cost allocation plan, or other computation.

For regulatory basis on “retention requirements of records” for non-profits, see §2 CFR 200.333.



Internal Control

Is this a New Requirement?

NOT A NEW REQUIREMENT

- ✓ Moved from the Audit Requirements (OMB A-133) into Administrative Requirements
- ✓ Encourages non-Federal agencies to better structure their internal controls
- ✓ Award amount is irrelevant
- ✓ Every non-Federal agency must comply
- ✓ Clarifies the meaning of “**MUST**” and “**SHOULD**” (“Must” is not optional; “Should” is recommended)

How Does it Impact Agencies?

UG §200.303 states the non-federal entity **“MUST”**:

- ❖ Establish and maintain effective internal control over federal awards that provide reasonable assurance that the non-federal entity is managing the Federal award in compliance with federal statutes, regulations, and the terms of the award
- ❖ Comply with federal statutes, regulations, and terms and conditions of awards
- ❖ Evaluate and monitor compliance
- ❖ Take prompt action when instances of non-compliance are identified
- ❖ Take reasonable measures to safeguard personally identifiable information and other sensitive information

How Does it Impact Agencies?

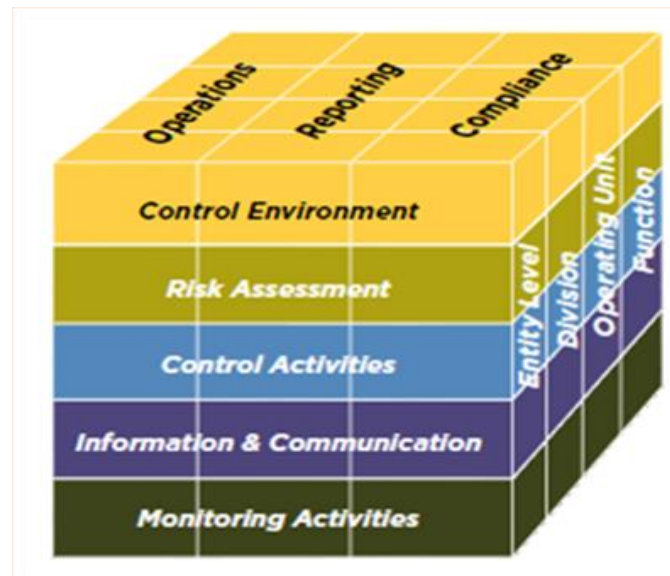
UG §200.303 states the internal control structure
“SHOULD”:

- ✓ Be in compliance with *Standards for Internal Control in the Federal Government* (Green Book) issued by the Comptroller General of the United States and the *Internal Control Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), the Committee on Sponsored Organizations.
- ✓ Note that it is not a requirement that the non-federal entity strictly follow the Green Book or the COSO Framework.

What is the Integrated Framework?

Generally Accepted Model for Internal Control Green Book and COSO

Committee on
Sponsored
Organizations



Why is This Important?

Good Controls Support:

- ✓ Efficiency
- ✓ Compliance with laws, regulations, and policies
- ✓ Seek to eliminate waste, fraud, and abuse

Minimizes damages to an agency's reputation and other consequences

Additional concepts related to internal control include:

- ✓ Management must establish and maintain the controls
- ✓ Controls apply to manual as well as electronic systems
- ✓ No system of control can be considered completely effective
- ✓ Considers cost vs. expected benefit

How Will OHC Comply?

Internal Control is a Part of Financial & Administrative Reviews

Existing Procedures	<ul style="list-style-type: none">• Review segregation of duties for relevant process areas (Payroll, Cash Receipts, and Disbursements)• Review policies and procedures• Review organizational chart• Minimum test of controls
New Procedures	<ul style="list-style-type: none">• Perform existing procedures• Request and review internal control policies and procedures, if available• If no policies and procedures:<ul style="list-style-type: none">✓ Document understanding of internal controls (IC Survey)✓ Interview management on the IC components✓ Increase sample size for test of controls

How Will OHC Comply?

Proposed Alternatives for IC Compliance

Agencies with a Single Audit and OHC Grant are on Federal Awards Schedule:

- If no significant deficiencies or material weaknesses, accept the report as compliance with no additional procedures.
- If significant deficiencies but no material weaknesses, treat as an “Observation” and inquire as to corrective actions.
- If material weaknesses, treat as a “Finding” and require corrective actions.

How Will OHC Comply?

Proposed Alternatives for IC Compliance

Agencies conduct internal audits:

- Develop an Internal audit plan.
- Conduct internal audit testing.
- If significant deficiencies but no material weaknesses, treat as an “Observation” and inquire as to corrective actions.
- If material weaknesses, treat as a “Finding” and require corrective actions.



Personal Activity Reporting

Personal Activity Reporting



Options

- Option 1: Continue to maintain Personal Activity Reports
- Option 2: Maintain a time tracking system that allows for a description of the activity performed
- Option 3: Use the data recorded in the agency's Client Management System (CMS) to support the charges made to the HUD awards
- Option 4: Manual system for agencies that do not have electronic system
- Option 5: Other methodology

PAR – Option 2



Example of Documentation

ABC, Inc.
 Employee: John Doe
 Employee ID: 1234567

Fund Code	Activity/Work Performed	Activity Code	Total Hours	Day of the Month																																	
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
HUD-OHC-FY13	Pre-purchase counseling	HC0001	40	4								4	8	8	8	8																					
HUD-OHC-FY14	Administrative	HC0006	28	4													8	8	8	8																	
HUD-OHC-FY14	Training	HC0003	40		8	8	8	8																			8										
HUD-OHC FY14	Marketing	HC0004	16																									8						8			
Special Needs	Administrative	SN0001	4									4																									
	Leave Without Pay		8																																		
	Holiday		8																							8											
	Sick Leave		16																		8				8												
	Annual (Vacation) Leave																																				
	Compensatory Leave																																				
	Budgeted Hours		160																																		
	Compensatory Leave Earned		8																																		
	Total Hours Worked and Leave Taken		160	8	8	8	8	8				8	8	8	8	8					8	8	8	8	8	8	8	8	8	8	8			8			

Legend:

HUD HC Activity Code	Description	What is included?
HC0001	One-on-One Counseling	Pre-purchase homebuyer counseling; resolving or preventing mortgage delinquency; helping with home maintenance or
HC0002	Group Counseling	Pre-purchase homebuyer education workshop; resolving/Preventing mortgage delinquency workshop; post-purchase workshop for home maintenance and financial management; rental workshops; financial literacy workshops; fair housing
HC0003	Training	Training directly pertaining to the federal award
HC0004	Marketing & Outreach	Organize, attend, and/or participate in special events and promotions advocating housing counseling
HC0005	Travel	Travel directly pertaining to the federal award.
HC0006	Administrative	Daily administrative duties including but not limited to reviewing files of clients and completing client reports
HUD Special Needs Act	Description	What is included?
SN0001	Administrative	Daily administrative duties including but not limited to reviewing files of clients and completing client reports

I certify and attest that the allocation of time reported is an accurate and truthful disclosure of the work performed for the sources of funding identified herein.

 Employee Signature _____ Date

 Supervisor Signature _____ Date

PAR – Option 3

Example of Documentation

Housing Counseling	Monday 8/8/2016		Tuesday 8/9/2016		Wednesday 8/10/2016		Thursday 8/11/2016		Friday 8/12/2016	
	Client or Workshop #	# of Hours	Client or Workshop #	# of Hours	Client or Workshop #	# of Hours	Client or Workshop #	# of Hours	Client or Workshop #	# of Hours
	Group Education Workshops	546789	3.5							546791
Pre-Purchase Clients										
Post-Purchase Clients										
1st Time Home Buyer Education									546792	4
Predatory Lending Education			546790	4						
OTHER (HECM, NFMCC, etc. Identify):										
One-on-One/Individual:										
134990	134990	1.5			134996	2				
134991	134991	2			134997	1				
134992	134992	1			134998	2				
134993					134999	1				
134994			134993	1						
134995			134994	1						
135000			134995	2						
135000					135000	2				
Daily TOTAL	4	8	4	8	5	8	0	0	2	7
Employee	<i>Jane Doe</i>					Date:	<i>8/12/2016</i>			
Supervisor	Anna Snow					Date:	8/15/2016			

All client interaction should be maintained in the system

PAR – Option 3

Example of Documentation

2017	August				
Monday	Tuesday	Wednesday	Thursday	Friday	
<p>Group Workshop -> 4hrs -> HUD FY16</p> <p>One-on-One -> 4hrs -> NFMC RD 9</p>	<p>Outreach -> 8hrs -> HUD FY16</p>	<p>One-on-One -> 2hrs -> NFMC RD 9</p> <p>Administrative -> 6hrs - NFMC RD 9</p>	<p>Travel -> 4hrs -> HUD FY16</p> <p>Training -> 4hrs -> HUD FY16</p>	<p>PTO -> 8hrs</p>	



Other Considerations

- Must have a policies and procedures
- Must maintain documentation for personal activity reporting
- No longer required to have a separate monthly report

PAR – Policy & Procedures

Example of Policies & Procedures

ABC Organization

POLICY:

ABC follows the guidelines in Cost Principles for Non-Profit Organizations (OMB Omni Circular) as well as requirements in specific grants. Therefore, salaries and wages charged to Federal grants will be supported as follows:

- Activities will be based on documented payrolls approved by responsible officials of the Agency.
- Every staff member, whose compensation is charged, in whole or in part, directly or indirectly to Federal awards, will complete activity reports that account for the total activity for which the employee is compensated.
- The reports will reflect an after-the-fact determination of the actual activity of each employee. Budget estimates will not be used as support for charges to awards.
- The reports must be signed by the individual employee or by a responsible supervisor who has first-hand knowledge of the activities performed by the employee.
- The reports will be prepared on the same basis as the pay periods.
- Charges for non-exempt employees will also be supported by records required by the Fair Labor Standards Act.
- Salaries and wages of employees used in meeting cost sharing or matching (in-kind) are supported in the same manner as salaries and wages charged to Federal awards.
- Volunteer services used as non-federal share must be documented and supported to the extent feasible by the same methods used by employees

The Finance Department is responsible for the distribution, collection, and retention of all employee PARs. Individually reported data will be made available to authorized internal ABC staff and external funders per monitoring requirements.

ABC expects that employee and supervisor will complete Personnel Activity Reports completely and submit them to the Finance Department by 10 a.m. Monday following the close of a pay period. Failure to comply with this requirement may result in disciplinary action.

PROCEDURE:

1. Personnel Activity Reports (PAR) are completed by the employee, are reviewed, and approved by his/her supervisor and submitted to the Finance Department on a bi-weekly basis for each pay period. |
2. Each employee and the employee's supervisor must sign and date the Personnel Activity Reports (PAR). By signing the PAR, the employee and supervisor affirm that the report is an after the fact determination of actual activity for the referenced pay period.
3. Supervisors are required to return appropriately completed and signed Personnel Activity Reports (PAR) the Finance Department by 10 a.m. Monday following the close of a pay date.
4. Random Audits will be conducted Bi-Weekly.
5. PARS sheets will be stored in accordance with record retention guidelines.
6. Each quarter finance staff will review the PARs, and if there is a significant variance, make adjustments to the fund allocation to represent the actual activity during the period.



Subrecipient Award and Monitoring



AWARD - What Are The Requirements?

- §200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts
- §200.204 Federal awarding agency review of merit of proposals
- §200.205 Federal awarding agency review of risk posed by applicants
- §200.207 Specific conditions
- §200.208 Certifications and representations
- §200.300 Statutory and national policy requirements
- §200.302 Financial management
- §200.303 Internal controls
- §200.305 Payment



MONITORING - What Are The Requirements?

OMB 2 CFR Part 200, Subpart A, §200.331-Requirements for Pass-Through Entities **MUST:**

- ❑ Evaluate sub-grantee's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the sub-award for purposes of determining the appropriate sub-grantee monitoring
- ❑ Consider imposing specific sub-award conditions upon a sub-grantee if appropriate
- ❑ Consider whether the results of the sub-recipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records
- ❑ Consider taking enforcement action against noncompliant sub-recipients as described in §200.338 Remedies for noncompliance

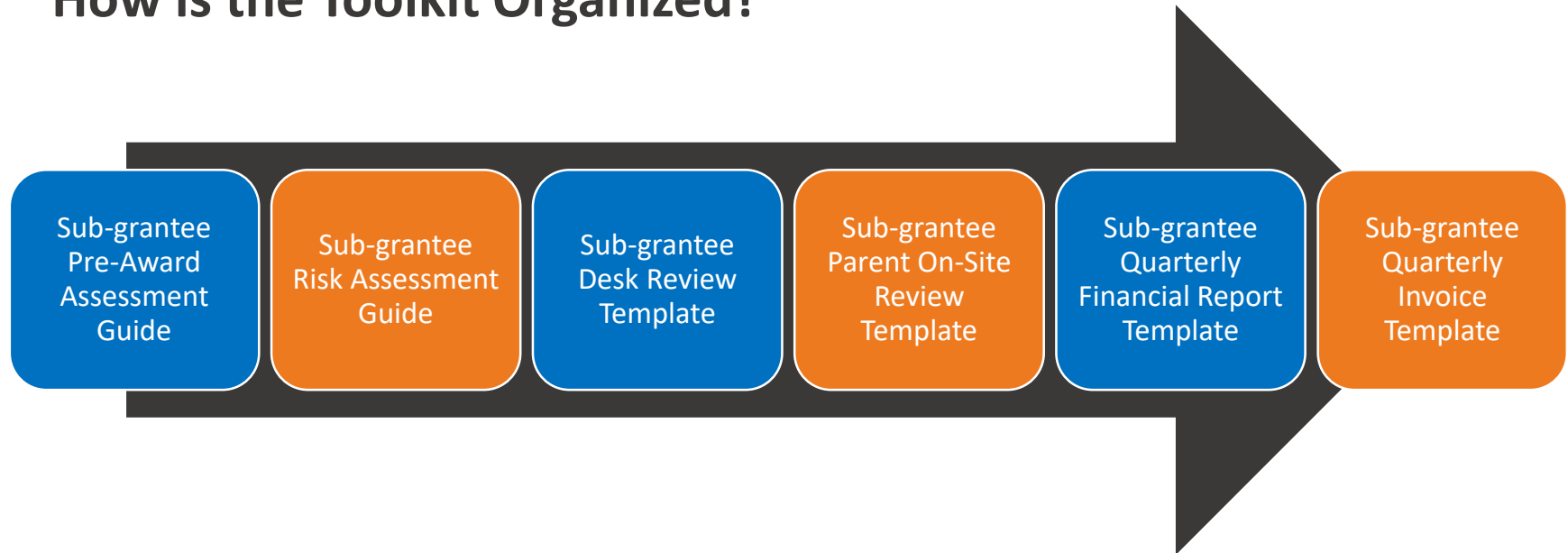


What is the Purpose of the Toolkit?

- Provide guidance to parent agencies who wish to sub-grant HUD OHC funds
- Provide tools for conducting pre-award assessments
- Provide templates for properly documenting sub-grantee sub-award process
- Provide guidance for conducting risk assessments of sub-grantees
- Provide guidance for conducting desk reviews and on-site reviews
- Provide sample work papers for documenting pre-award assessments, risk assessments, desk reviews, and on-site reviews

Sub-grantee Award & Monitoring Toolkit Overview

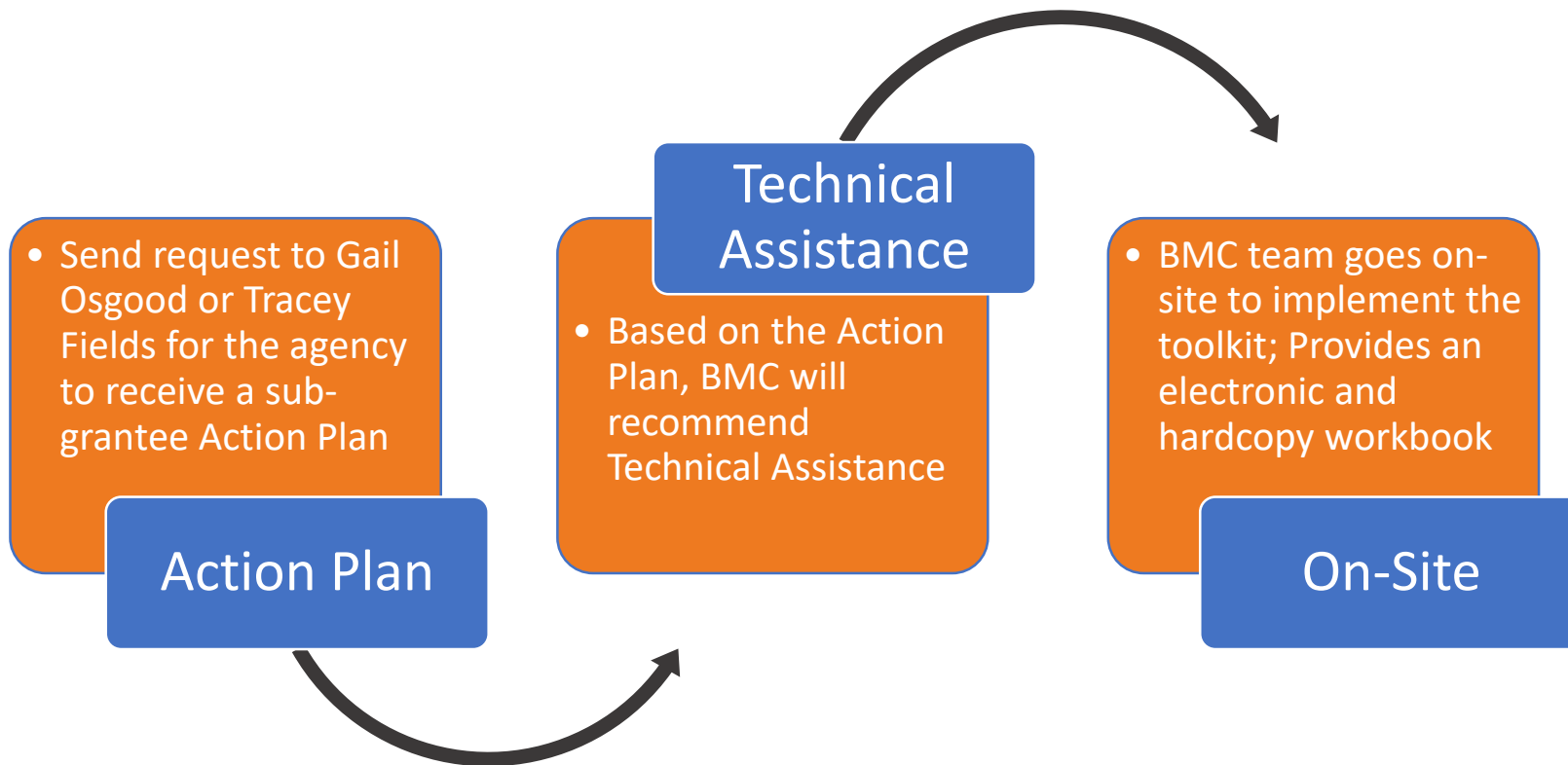
How is the Toolkit Organized?



- ❖ Workbook available electronically and in hard copy
- ❖ Includes checklists, work program, templates, forms, and guidance in Microsoft office compatible format
- ❖ BMC can provide full-day training to parents on implementing the toolkit

Sub-grantee Award & Monitoring Toolkit Overview

What is the Process for this Assistance?





Procurement

Procurement

Federal grants are covered either by a new common rule at 2 CFR (Code of Federal Regulations) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, or the previous version at 24 CFR Parts 84 and 85 (for grants made before December 14, 2014).

§200.318 General procurement standards.

(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part. *If there are inconsistencies among Federal, State, or local laws, the strictest of the requirements applies.*

Procurement

Methods of Procurement

Procurement "Claw" (Sections 200.317-326)



Procurement

200.318 General Procurement Standards

(c)(2) new provision that covers organizational conflict of interest

NEW If the non-Federal entity has a parent, affiliate, or subsidiary organization (that is not a state, local government, or Indian tribe), the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest

Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization

“Conflict” means a financial or other interest by:

- Employees, officers or agents (includes Board members)
- Members of their immediate families, partners, or employers

Procurement

Employees, officers, or agents (includes Board members) must neither solicit nor accept gratuities, favors, or anything of monetary value

- May set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. (must be defined)
- Written policies must include disciplinary actions for violations

BEST PRACTICE

- Employees and Board members sign statements *annually* agreeing to follow the Code of Ethics
- Board members review vendor list annually to ensure they are aware of any potential conflicts

Consistent Definition

Subrecipient — a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program

Contractor — an entity that receives a contract as defined in 200.22 Contract (terminology of vendor not used)

Nature of relationship trumps what the agreement is called!



Others Changes

Other Changes

§200.308 Revision of budget or program plans

(c) Prior approval required for:

(1) Change in scope

(2) Change in key person

(3) Disengagement of project leader for more than 3 months or a 25% reduction in time

(4) Costs requiring prior approval

(5) Transfer of funds for participant support costs (training costs has been removed)

(6) Sub awarding any part of a Federal grant

(7) Changes in the amount of the approved match provided by the non-Federal entity

Other Changes

§200.501 Audit requirements - Increase in Single Audit Requirement to \$750,000

- Proposed audit requirement waiver process — Conduct a financial capability assessment in lieu of an audit to provide with sufficient information to determine if the organization has sufficient financial capability to perform the grant.



Proposed OHC Implementation Materials

Proposed OHC Implementation Materials

Proposed Materials	Availability
Financial Disclosures and Certifications Checklist	Technical Assistance
Implementing the 10% De Minimis Rate Guide	Technical Assistance
Subrecipient Award & Monitoring Toolkit	Technical Assistance
Personal Activity Report Guide	HUD Exchange on 8/9/2017
Understanding Financial Statements Guide	Technical Assistance
Financial and Administrative Review Full Day Training	Technical Assistance
Understanding Billing Methodologies	HUD Exchange on 8/9/2017
Internal Control Assessment	Technical Assistance



Available OHC Assistance

Available OHC Assistance

Training

Menu	Description	Onsite and/or Remote
Sub-Grantee Award and Monitoring Training (on-site or remote)	Full and 1/2 day trainings to Intermediaries, MSOs, and SHFAs based on the uniform grant guidance	Optional
On-Boarding Training	On-boarding for new grantees for FY 2017 and grantees with new personnel	Optional
Uniform Guidance Implementation one-on-one training	LHCAs and sub-grantees resulting from technical assistance. Training to grantee counselors and finance staff	Optional
Ad Hoc Training	Training on rollout of Material Violations Procedures, HCAMs, Risk Assessment Methodology, and Quality Control for Performance and Automation	Remote

Available OHC Assistance



Action Plans

Menu	Description	Onsite and/or Remote
Corrective Action Plan	Address findings from a Financial & Administrative Review, Technical Assistance, or referral by HUD	Remote
Assessment of Compliance with the Uniform Guidance	Conduct readiness assessment of agencies compliance with Uniform Guidance and recommend technical assistance and/or training	Optional
Internal Control Assessment	Conduct an assessment of the grantees internal control to verify compliance with Uniform Guidance and recommend technical assistance and/or training	Optional

Available OHC Assistance



Financial Analysis

Menu	Description	Onsite and/or Remote
Financial Capability Assessments (Financial Review)	Review Agencies Without a Formal Audit	Remote
Financial Review of Grant Execution Documents	LHCA for completion of Grant Execution	Optional
Financial Review of Sub-Grantees for Parents	Parents with sub-grantee executions	Optional

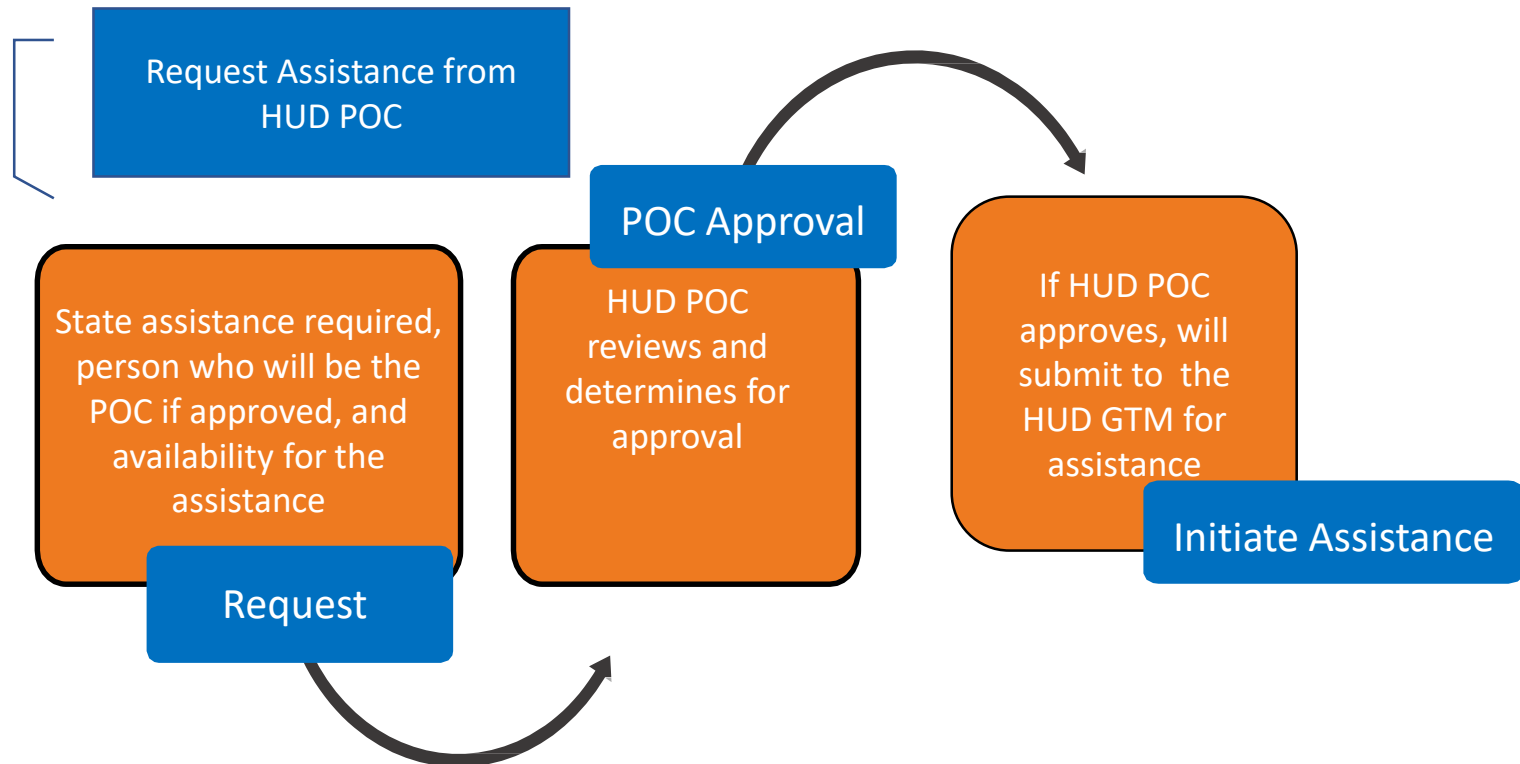
Available Services



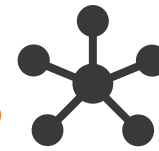
Technical Assistance

Menu	Description	Onsite and/or Remote
Uniform Guidance Implementation	For agencies that do not receive an Action Plan and need assistance in implementing the new Guidance.	Remote
Internal Control Assessment	Assess and provide recommendations for improving their internal control. This could be follow up assistance from an Action Plan depending on how much assistance the agencies need.	Remote
Procurement Assistance	Develop, modify, and/or update procurement policies and procedures to be compliant. This could be follow up assistance from the original TAs and/or Action Plans depending on how much assistance the agencies need.	Remote
Other TA	Resulting from FARs, FAs, and Action Plans.	Remote

Requesting Services



Benefits to Grantees



Comprehensive assistance to grantees to minimize the burdens of implementation of new regulations



Potentially reduce findings during performance and financial reviews



Provide financial and administrative technical assistance to grantees that can be transferred to other federal programs



Reduce administrative burden through training of sub-grantees

Please forward any questions to:
housing.counseling@hud.gov
with
“Uniform Guidance Refresher”
in the Subject line



THANK YOU!