



HUD INTERMEDIARY TOOLKIT: REPORTING

OFFICE OF
HOUSING COUNSELING
LET'S MAKE HOME HAPPEN

TABLE OF CONTENTS

SECTION 1	3
<i>Toolkit Introduction</i>	4
SECTION 2	6
<i>Overview of Reporting Responsibilities</i>	7
SECTION 3	9
<i>Grant Setup Activities Checklist</i>	10
SECTION 4	12
<i>Quarterly Reporting Activities Checklist</i>	13
SECTION 5	16
<i>Grant Closeout Activities Checklist</i>	17
SECTION 6	18
<i>List of Reporting Documents for Intermediaries</i>	19
SECTION 7	22
<i>Sample Quarterly Reporting Format for Intermediaries</i>	23
SECTION 8	25
<i>Tips for Successful Reporting for Intermediaries</i>	26
SECTION 9	30
<i>Resource List</i>	31



SECTION 1

TOOLKIT INTRODUCTION

Toolkit Introduction

The Department of Housing and Urban Development's (HUD's) Housing Counseling Program currently operates through a nationwide network of over 2,000 HUD-approved Housing Counseling Agencies (HCAs) located in urban, suburban, and rural communities in all 50 states and territories. Intermediary organizations include: State Housing Finance Agencies (SHFAs), Multi-state Organizations (MSOs), and Regional and National Intermediaries, operate at the national, regional, and state levels to oversee and support networks of HCAs.

Reporting Toolkit

This toolkit provides information, tools, and strategies to help Intermediaries establish efficient processes to meet HUD reporting requirements for their networks.

HUD requires reports on counseling activities, financial performance, and program requirements. Intermediaries are responsible for their networks' compliance with HUD reporting requirements and must collect necessary data and documents from their affiliates to report to HUD. HUD uses these reports to monitor the achievements and challenges of its Housing Counseling grants and report to Congress on program performance. Moreover, the reporting process affords the Intermediary the opportunity to track network progress, see trends, and identify accomplishments as well as needs for technical assistance among its affiliates.

Disclaimer: Nothing contained within this toolkit supersedes the terms of the Housing Counseling statute, the regulations in 24 CFR Part 214, the agency grant agreement, or HUD Handbook 7610.1 Rev 5. In the event of a conflict, the other documents take priority.

Learning Objectives

Users of this toolkit will be able to:

- Describe HUD reporting requirements associated with the Housing Counseling Program.
- Communicate reporting expectations and requirements to network affiliates.
- Establish internal procedures to ensure compliance with reporting content and deadlines.
- Describe how Intermediaries can use these reports to enhance their network oversight.


Toolkit Contents

- [Overview of Reporting Requirements](#)
- Checklists of Reporting Activities:
 - [Grant Setup](#)
 - [Quarterly Reporting](#)
 - [Grant Closeout](#)
- [List of Reporting Documents](#)
- [Sample Reporting Format](#)
- [Intermediary Tips for Timely and Accurate Reporting](#)

- [Resource List](#)

Other Resources for Intermediaries

Other toolkits in this series provide valuable information for Intermediaries. These toolkits and other resources such as the regulations, handbooks, and FAQs are available from the HUD Exchange at <https://www.hudexchange.info/programs/housing-counseling/>.



SECTION 2

OVERVIEW OF REPORTING RESPONSIBILITIES

Overview of Reporting Responsibilities

The Intermediary is responsible for collecting information from its network of funded and unfunded affiliates to report to HUD on the scope and results of the network's housing counseling activities. HUD uses these reports to track grantee progress, analyze outcomes, and assess overall program performance. HUD also uses these reports to demonstrate to Congress and the White House the impacts of housing counseling, the cost and efficiency of services, the breadth of people and communities, and the current challenges and opportunities facing housing counseling. Intermediaries can use the reporting process to track network performance, identify technical assistance and training needs, and ensure achievement of the goals established in the grant agreement.

The Intermediary should work closely with its HUD point of contact (POC) to confirm expectations for reporting and discuss the results and implications of the data in its quarterly reports. Reporting responsibilities can be described in three phases: Program Setup, Quarterly Reporting, and Grant Closeout.



Grant Setup

Upon receipt of a grant, the Intermediary will work with its HUD POC and its affiliates to build a firm foundation for reporting activities. This includes documenting grant commitments, implementing Intermediary recordkeeping systems, and verifying that affiliates have systems and procedures in place to comply with recordkeeping requirements. Documenting grant commitments requires a review of the grant to see how it differs from the Intermediary proposal, adjustments to sub-grantee commitments, and the codification of these commitments in the sub-grant agreements. The Intermediary must implement standard recordkeeping and reporting systems that are accessible to HUD for auditing purposes and must ensure proper retention of documents, protection of client information, and accurate reporting. In addition to its own systems, the Intermediary must verify that its affiliates have systems in place to meet HUD requirements. These include a compliant Client Management System (CMS), a secure system for maintaining client files (electronic or hard copy), procedures for reporting data on counseling clients and activities, and financial procedures for proper accounting of client funds.

For a full list of the actions that an Intermediary should take to build a firm foundation for reporting, see the [Grant Setup Activities Checklist](#).

Quarterly Reporting

HUD requires quarterly reports from every participating agency in the HUD Housing Counseling Program. The Intermediary is responsible for collecting, compiling, and submitting these reports on behalf of its network with some exceptions (e.g., 9902 sub-grantee data are submitted through the Housing Counseling System [HCS] and are reviewed by the Intermediary). The reports cover the Intermediary's own activities as well as the activities of its funded and unfunded affiliates. The Intermediary also develops financial and other compliance reports on behalf of its funded affiliates. HUD forms include HUD-9902 (Housing Counseling Agency Activity Report), HUD-424-CB (Grant Application Budget), SF-425 (Federal Financial Report), and others. See the [Reporting Documents for Intermediaries](#) for a full list. The Intermediary will submit its request for payment reimbursement after the quarterly report is reviewed and approved by HUD. Timely and accurate reporting will ensure Intermediaries are reimbursed promptly.

An excellent overview of quarterly performance reporting is available in the HCA toolkit, [Overview of Performance Reporting](#). This toolkit describes the requirements for quarterly reporting in detail, with step-by-step direction and samples. Intermediaries are encouraged to review that toolkit in addition to this one.

For a full list of the actions that an Intermediary should take to deliver timely and accurate quarterly reporting, see the [Quarterly Reporting Activities Checklist](#).

Grant Closeout

Grant closeout refers to those requirements and activities that must be completed after the conclusion of the grant performance period to bring the grant to completion. Intermediaries accomplish grant activities in partnership with branches and funded affiliates (sub-grantees) who contribute information on their portion of grant activities. However, Intermediaries, as grantees, have the overall responsibility to compile a final report that includes all financial performance and other certifications as required in the terms and conditions of the federal award. Grantees must submit these items on behalf of the network no later than 90 calendar days after the end date of the period of performance. HUD cannot make a final payment until all closeout items are provided. Timely and accurate compliance with closeout procedures will help ensure a prompt final payment from HUD.

For a full list of the actions that an Intermediary should take at Grant Closeout, see the [Grant Closeout Activities Checklist](#).



SECTION 3

GRANT SETUP ACTIVITIES CHECKLIST

Grant Setup Activities Checklist

The following activities should occur **at grant execution and periodically thereafter**—during regular internal monitoring and performance reviews of ongoing operations of the Intermediary and its affiliates—to ensure that the Intermediary’s program has systems in place at the Intermediary and affiliate level to meet HUD reporting requirements.

1. Complete the Documentation of Grant Commitments		
<i>The Intermediary must execute its grant agreement as well as sub-grant agreements with its funded affiliates. Note that grant amounts are not always consistent with the Intermediary’s proposal. Intermediaries must review the grant agreement and adjust budgets and activity projections in the sub-grant agreements.</i>		Indicate date(s) completed
1. Meet with POC	Discuss requirements of the grant and expectations for reporting.	
2. Review award documents	Confirm that activities, budgets, and leveraged funds include the HUD-approved award and adjust scope of work and work plan as necessary.	
3. Execute sub-grant agreements	Funded affiliates will execute sub-agreements documenting their activities and commitments. (These may differ from the activities and budgets discussed at application.)	
4. Federal Funding Accountability and Transparency Act (FFATA) reporting	Grant recipients (any entity receiving a grant of funds directly from the federal government) must register in the FFATA Subaward Reporting System (FSRS) and report executive compensation and other information for all sub-recipients awarded more than \$25,000 cumulatively from that grant. Reporting must be completed in FSRS by the end of the month following the month in which the subaward is made. Further information is found at www.fsrs.gov with useful specific information at www.fsrs.gov/#a-fags and www.fsrs.gov/documents/data_definitions_grants.pdf . FSRS site users can also contact the Federal Service Desk at 1-866-606-8220.	
Review completed by: <i>Identify who completed this review.</i> Comments: <i>Is anything incomplete, inaccurate, or otherwise in need of additional attention?</i> Follow-up actions:		
2. Maintain Intermediary Reporting Systems		
<i>The Intermediary must implement standard recordkeeping and reporting systems to ensure timely and accurate reporting. These systems should be documented in written policies and procedures that cover Intermediaries as well as their affiliates. These systems must be accessible to HUD for auditing purposes and must ensure proper retention of documents, protection of client information, and accurate reporting. Intermediaries must also have a quality control plan to ensure consistent quality of reporting and be prepared to provide training to staff and affiliates on reporting requirements and processes.</i>		Indicate date(s) completed
1. Intermediary recordkeeping policies	Implement recordkeeping and reporting policies and procedures, as appropriate, for the Intermediary’s own recordkeeping and reporting processes and materials.	

2. Intermediary QC plan	Record policies and procedures in an internal quality control document that is specific to the Intermediary itself.	
3. Ongoing education for Intermediary staff	Provide opportunities for continuing education and training for staff concerning recordkeeping and reporting policies and procedures at least annually.	
4. Data collection systems	Implement and update processes and systems to organize, verify, and aggregate affiliates' reports and information.	
Review completed by: <i>Identify who completed this review.</i> Comments: <i>Is anything incomplete, inaccurate, or otherwise in need of additional attention?</i> Follow-up actions:		
3. Confirm Affiliates' Systems		
<i>Confirm that all affiliates—funded and unfunded—have systems in place to report properly to the Intermediary.</i>		Indicate date(s) completed
1. CMS	Confirm that agencies are properly using a CMS that meets HUD requirements and that CMS data accurately reflect service activities recorded in HUD-9902 reports and client counseling and education files.	
2. Client data	Confirm that affiliates maintain records and have management systems and processes to meet all HUD requirements regarding maintenance of client data. Affiliates must keep files and records for 3 years to support and match HUD-9902 reports and all CMS data.	
3. HUD-9902 reporting	Confirm that all affiliates are prepared to provide the data necessary on a quarterly basis for the Intermediary to complete an accurate 9902 report about network activity. Train affiliates as necessary to ensure data are accurate and reported in a timely fashion.	
4. Program financials	Confirm that all sub-grantees have financial records and management processes and systems meet HUD financial reporting requirements and that they are maintained for a period of 3 years from the date the case file was terminated for housing counseling.	
5. Affiliate controls	Confirm that each affiliate has written recordkeeping and reporting procedures and a quality control plan.	
Review completed by: <i>Identify who completed this review.</i> Comments: <i>Is anything incomplete, inaccurate, or otherwise in need of additional attention?</i> Follow-up actions:		



SECTION 4

QUARTERLY REPORTING ACTIVITIES CHECKLIST


Quarterly Reporting Activities Checklist

Quarterly reporting includes HUD-9902 (reporting counseling activity for all network affiliates—funded and unfunded) as well as financial reporting (for the Intermediary and funded affiliates only) and a narrative of network activity. The Intermediary must take the following actions on a quarterly basis to ensure timely and accurate quarterly reports.

1. Verify and Analyze Affiliates' HUD-9902 Data		
<i>For each funded and unfunded affiliate, confirm submission of HUD-9902 data. Affiliates must submit the data in their CMS and provide a report to the Intermediary within 30 days of the end of the performance quarter, within 90 days after the end of an entire fiscal year (i.e., end of grant), or within 90 days after fully expending the grant award.</i>		Indicate date completed
1. Agency information and period of performance	Verify that agency information entered into the HUD-9902 is complete and that the correct performance period is represented (First Quarter, Fiscal Year 2016).	
2. Client data	Verify that each affiliate's HUD-9902 data include required client demographic, disability, income, and other outcome data on client characteristics and are substantiated by physical and electronic client counseling and education files.	
3. Progress toward goals	Verify that each affiliate's HUD-9902 demonstrates progress toward or completion of activity projections referenced in the sub-grant agreement and is consistent with the detailed budget report.	
4. Trends	Aggregate data for entry in the Intermediary's HUD-9902 form and HCS. Analyze trends in client needs and target technical assistance. Include observations in narrative, discussed below.	
Review completed by: <i>Identify who completed this review.</i> Comments: <i>Is anything incomplete, inaccurate, or otherwise in need of additional attention?</i> Follow-up actions:		
2. Complete HUD-424-CB and SF-425		
<i>Collect budget and expense data from funded affiliates to prepare two budget forms for submission with the quarterly report:</i>		Indicate date completed
1. <i>Detailed quarterly budget (HUD-424-CB), representing only the expenses for the current quarter (or alternative budget format for the Office of Housing Counseling).</i> 2. <i>Cumulative, year-to-date budget (HUD-424-CB) that substantiates the SF-425 and appended draw request.</i>		
1. Agency information and POP	Verify that agency information entered into the budget reports are complete and accurate and that the correct performance period is represented.	
2. Accounting information	Confirm that all columns in the HUD-424-CB budget form are complete with all necessary information including—at minimum—salaries, fringe and other benefits, training, travel, rent, phone, postage, supplies, technology and equipment, and (only if approved and applicable) indirect costs.	

3. Accounting calculations	Confirm that financial data add up correctly but do not exceed the award (particularly for the final draw request). Verify that calculations are consistent with budget assumptions, which were submitted at the time of award grant agreement submission.	
4. Accounting of HUD share	Confirm that the total HUD share of expenses on HUD-424-CB (both direct and indirect), or alternative budget format, match the amount of the agency's current draw request on the SF-425.	
5. Budget consistency	Verify that quarterly budgets are consistent from quarter to quarter and are consistent with anticipated expenses submitted in the final subaward and award budgets. Ensure revised budgets are HUD-approved.	
6. Hourly staff rates	Verify that sub-grantees' total number of staff hours billed to the grant includes all relevant counselors and other employees, whose information was submitted with the award and subaward budget. Verify that program staff and hourly rates match the rates provided in the final award and subaward budgets and match notations about any changes.	
7. Expenses	Verify that expenses are permissible by federal standards and substantiated based on expense documentation.	
8. Expenditure rate	As the period of performance progresses, analyze the remaining balance of funds and the likelihood that all funds will be expended as projected in the work plan. If there are delays in expenditure, discuss options for reprogramming funds or extending the period of performance with HUD POC. Note that any such actions require HUD approval.	
Review completed by: <i>Identify who completed this review.</i> Comments: <i>Is anything incomplete, inaccurate, or otherwise in need of additional attention?</i> Follow-up actions:		
3. Submit Reporting Documents		
<i>Submit budget forms and HUD-9902 with the additional quarterly report documents and materials on behalf of the network to the Government Technical Representative (GTR) within 30 days of the end of the performance quarter, within 90 days after the end of an entire fiscal year (i.e., end of grant), or within 90 days after fully expending the grant award. For a sample of how the items below can be aggregated, see the Sample Quarterly Report Template.</i>		Indicate date completed
1. Cover letter and certifications	This should include (as necessary in attachment): <ul style="list-style-type: none"> ▪ The Intermediary's organizational information ▪ Grant information ▪ The period of performance ▪ A signature certifying to the completeness and accuracy of the information in the submission As necessary, longer items may need a separate attachment.	
2. Client data	Aggregate data from all affiliates. Submit HUD-9902 data in the CMS and provide a hard copy in the submission to the GTR.	

3. Budget	The Intermediary may submit the budget using HUD-424-CB, or an alternate form if approved. The Intermediary must demonstrate this in two columns: one for the current quarter and one that reflects cumulative data for the grant to date.	
4. SF-425	Use data from HUD-424-CB or alternative budget format to develop the SF-425.	
5. Additional documents	Additional documents and materials may include: <ul style="list-style-type: none"> a. Sub-allocation list, including the corresponding sub-grant amounts and allocations b. Staff rates and hours 	
Review completed by: <i>Identify who completed this review.</i> Comments: <i>Is anything incomplete, inaccurate, or otherwise in need of additional attention?</i> Follow-up actions:		
4. Submit Payment Reimbursement Request		
Submit payment reimbursement documentation after HUD has approved the quarterly report.		Indicate date completed
1. Signed electronic Line of Credit Control System (eLOCCS) voucher	The Intermediary submits their payment request into eLOCCS and prints a screenshot of their signed voucher.	
2. Payment	HUD approves payment and notifies Intermediary.	



SECTION 5

GRANT CLOSEOUT ACTIVITIES CHECKLIST

Grant Closeout Activities Checklist

At grant closeout, The Intermediary must complete closeout tasks and then submit a final report. The Intermediary must take the following additional actions to confirm that activities are complete and funds are correctly accounted for. Grant closeout must be completed within 90 days of the end of the grant period of performance.

Closeout		Date completed
1. Liquidate obligations	Liquidate or otherwise settle all debt and other obligations incurred under the grant award by the Intermediary and its funded affiliates no later than 90 calendar days after the end date of the period of performance.	
2. Refund unobligated funds	For the Intermediary and all funded affiliates, recapture awarded funds not paid and/or pay back unobligated funds paid in advance or paid funds that are not authorized to be retained for use in other projects.	
3. Make federal share adjustments	Settle any upward or downward adjustments to the federal share of costs after closeout reports are received from all funded affiliates.	
4. Account for property	For the Intermediary and all funded affiliates, account for any real and personal property acquired with grant funds or received from the federal government in accordance with §§200.310 (concerning insurance coverage) through §§200.316 (concerning property trust relationships) and §§200.329 (concerning reporting on real property).	
5. Pay sub-grantees (funded affiliates)	Pay to sub-grantees and Intermediary itself any outstanding amounts owed for allowable reimbursable costs.	
6. Submit final report narrative, SF-425, and certifications	<p>The final narrative should address the following items:</p> <ul style="list-style-type: none"> Summarize the outcomes achieved that grantee proposed in its application to address impediments to fair housing choice. Describe housing counseling, oversight, and quality control activities during the period of performance, including affirmatively furthering fair housing activities. Include names and telephone numbers of sub-grantees and branches. Problems encountered by the grantee, items for which the grantee needs additional guidance, unusual client needs or problems for which the grantee provided counseling, recommendations to HUD, and developments having a significant impact on the award supported activities, such as delays or adverse conditions that materially impair the ability to meet the objectives of the awards. Describe any action taken or contemplated and any assistance needed to resolve the situation. <p>Submit final SF-425 that covers the entire grant period and is consistent with the quarterly reports submitted to HUD.</p> <p>Submit certifications stating that all applicable closeout activities required in 2 CFR § 200.343 have been completed.</p>	
<p>Review completed by: <i>Identify who completed this review.</i></p> <p>Comments: <i>Is anything incomplete, inaccurate, or otherwise in need of additional attention?</i></p> <p>Follow-up actions:</p>		



SECTION 6

LIST OF REPORTING DOCUMENTS FOR INTERMEDIARIES

List of Reporting Documents for Intermediaries

This list details the documents that Intermediaries should complete and submit to remain in compliance with HUD reporting requirements. The list is organized by timing of reporting: Grant Setup, Quarterly Reporting, and Grant Closeout.

Grant Setup	
<i>The Intermediary must submit the following documents to HUD on behalf of its network, updating as necessary throughout the grant period of performance. The Intermediary should work with its HUD POC to confirm that all award and subaward documents are consistent with grant award amounts.</i>	
Documents Completed by the Intermediary	
Document	Description
1. Form HUD-1044—Grant Award/Amendment	This form is required for execution of the HUD grant. It lists the grant award amount, grant number, and the agency's HUD POC.
2. Grant Agreement and Signature Page	Intermediaries receive a grant agreement from HUD that triggers the implementation of their grant award and work plan. All agencies must return to HUD the single signature page of the grant agreement. This page appears at the end of the grant agreement and must be signed and dated on the lines provided.
3. HUD-424-CB	Intermediaries must provide a detailed, comprehensive itemized accounting of actual costs and line-item expenses incurred during the grant. In this case, it is projected and it lists all anticipated expenses by the Intermediary and its funded affiliates.
4. SF-LLL	Intermediaries will use this form to disclose lobbying activities pursuant to 31 USC 1352, which must be turned in with the grant agreement. The SF-LLL covers the Intermediary and all its affiliates.
5. Sub-Allocation List	This section is completed in HCS under the Budget Allocation section and must detail the method used to determine award amounts for sub-grantees and branches.
Documents Submitted to the Intermediary by Each Funded Affiliate	
Document	Description
6. Indirect Cost Rate Information	Each agency must provide a statement to HUD detailing the agency's de minimis rate, proof of an approved indirect cost rate by a cognizant agency, or a statement indicating that the agency will not bill HUD for any indirect costs.
7. Financial Management System Documentation	The agency's director (or other qualified individual) must complete a certification statement verifying that the agency's financial management system meets the standards set forth in 2 CFR 200.302.
8. Copy of Audit	All agencies must provide a copy of their most recent audit. If the agency expended more than \$750,000 in federal funds, it must provide the agency's single or program-specific A-133 Audit. Agencies that expend less than \$750,000 in federal funds must provide their most recent independent financial audit.

9. Code of Conduct	A Code of Conduct that meets the requirements set forth in the grant award letter must be submitted if the agency's Code of Conduct has changed since the last time it was submitted to HUD or if the agency's name does not appear on HUD's list of submitted Codes.
10. Projected Budget	Each agency must submit a projected budget that accounts for how each billable dollar will be spent. Agencies may submit HUD-424-CB or provide the information in an alternative format of their choosing. All expenses must be itemized and will be considered the final approved budget as submitted. Note that Intermediaries, MSOs, and SHFAs have additional submission requirements related to the projected budget as specified in the grant agreement.
11. Projections for Housing Counseling Grant Activities	Agencies must project the total number of households to be served under the current grant.
12. Certification of Client Management System	Agencies must use a CMS approved to interface with HUD systems and provide to HUD a list of all sub-grantees and the CMS each utilizes.

Quarterly Reporting

The Intermediary must report quarterly throughout the period of performance. Quarters are defined as January 1–March 30, April 1–June 30, July 1–September 30, and October 1–December 31. Quarterly reports are due at the end of the month following the close of each quarter (i.e., on April 30, July 31, October 31, and January 31) except for the final report, which is due within 90 days of the end of the grant.

Document	Description
1. HUD-9902	Also known as the Housing Counseling Activity Report, HUD-9902 captures all of the network's client-specific education and counseling activities within HUD's fiscal year. Intermediaries must collect this information from their funded and unfunded affiliates and aggregate it with the Intermediary's counseling activity into one HUD-9902 form.
2. HUD-424-CB	Intermediaries must provide a detailed, comprehensive, itemized accounting of actual costs, including a listing of expenses for each distinct quarter and the grant period to date, incurred under the grant by the network. This form is used to substantiate the SF-425. The Intermediary must gather cost and expense data from its funded affiliates. Note that Intermediaries can use alternatives to the HUD-424-CB as long as they provide all necessary information.
3. SF-425	Intermediaries must fill out a federal financial report that summarizes financial data for the Intermediary and its funded affiliates, including program income, for each quarter. This form is used for the quarterly draw request.
4. Staff Rate and Hours	Intermediaries must provide a document listing each counselor or other employee whose time and activity are being billed to the grant by the Intermediary or a sub-grantee, the individual's title, and the hourly billing rate used to calculate reimbursement from HUD or a parent organization for that individual's time and activity. Alternatively, in the event of fixed-price reimbursement, the agency must document actual expenses.

5. Billing Methodology	Intermediaries must provide a written description of the methodology employed by the Intermediary to reimburse sub-grantees or branches as well as the process used to ensure that the fixed-cost reimbursement rate does not exceed the actual cost of providing the housing counseling services.
6. Report Authorization	In accordance with 2 CFR § 200.415(a), the Intermediary must provide a certification, signed by an authorized individual, that the report is accurate.
7. Signed eLOCCS Voucher	The Intermediary must provide a signed voucher indicating payment reimbursement has been submitted through eLOCCS.

Grant Closeout

To close out the grant, the Intermediary must submit its final quarterly report as well as several additional items to demonstrate that the grant is complete. The closeout report is due 90 days after the end of the final quarter.

Document	Description
1. Grant Closeout Certification	The Intermediary must provide certification that states that all applicable closeout activities required in 2 CFR § 200.16, 200.343, and 200.344 have been completed.
2. Final SF-425 Report	The Intermediary must file its final the SF-425 report documenting the expenditure of funds.
3. Final Narrative	The final narrative should not be more than five pages and should include items such as problems encountered by the Intermediary, unusual client needs or problems for which the Intermediary provided counseling, developments that impacted award-supported activities, actions taken, and any assistance needed to resolve a situation.



SECTION 7

SAMPLE QUARTERLY REPORTING FORMAT FOR INTERMEDIARIES

Sample Quarterly Reporting Format for Intermediaries

This reporting form captures all information required in a Quarterly Performance Report. Intermediaries may use this form as it is or adapt it as appropriate for reporting. It is recommended that the Intermediary discuss the use of this form with its HUD POC before adopting it. Finally, this report is provided prior to seeking payment reimbursement.

1. Grantee Information				
<i>Refer to the current Housing Counseling Grant Agreement to ensure all information is provided.</i>				
a. Grantee Name				
b. Grant Number				
c. Grant Amount				
d. Grantee Address				
e. Reporting Period	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
f. Grant Period				
g. Grant Type				
h. HCS ID				
i. DUNS Number				
2. Certification				
<i>By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)</i>				
Signature				
Title and Date				
3. Counseling Activity				
<i>Confirm that all following information is submitted or attached to this report.</i>				
a. HUD-9902	Date HUD-9902 quarterly data was submitted in HCS:			
b. Budget Data	Indicate budget form attached:	HUD-424-CB	Alternative	
c. Financial Summary	Confirm that SF-425 is attached:	Yes	No	
4. Additional Documents				
<i>Confirm that additional documents are provided as required.</i>				
a. Sub-allocation List	Any changes?	Yes	No	
	If yes, confirm it is attached:	Yes	No	
b. Staff Rates and Hours	Confirm Staff Rates and Hours are attached:	Yes	No	

Guidance on Quarterly Report Items

1. **Grantee Information:** All items listed under Grantee Information are provided in the grant documentation.
2. **Certification:** This certification should be signed only after the report has been fully vetted for completeness and accuracy. The title of the person signing must be provided.
3. **Counseling Activity:**
 - a. **HUD-9902.** HUD-9902 data are submitted electronically. The Intermediary is responsible for the timeliness, accuracy, and completeness of data from its full network. Data must be cumulative.
 - b. **Budget data.** Intermediaries can submit their budgets using the HUD-424-CB, the alternative budget form, or a spreadsheet. The budget must list expenses for each distinct quarter and a cumulative budget amount.
 - c. **Financial Summary.** The financial summary is provided on SF-425. The package should include two forms, one quarterly and one cumulative.
4. **Additional Documents:**
 - a. **Sub-allocation List.** Use the form submitted with the grant application or agreement. Update as needed.
 - b. **Staff Rates and Hours.** Use format suggested below to provide information on each counselor or other employee being billed the grant, their title, their hourly rate, and the total number of hours (quarterly and cumulative).

Staff Rate and Hours Sample

Counselor Name (Affiliate)	Title	Hourly Rate	Hours Worked This Quarter	Cumulative Hours Billed to Grant
Example: Joe Smith (AB Counseling Agency)	Counselor	\$20.45	160	330



SECTION 8

TIPS FOR SUCCESSFUL REPORTING FOR INTERMEDIARIES

Tips for Successful Reporting for Intermediaries

This section describes strategies and practices used by successful Intermediaries to report to HUD.

Tip #1: Establish a Reporting Schedule to Ensure On-Time Reporting



Description

The Intermediary staff responsible for providing HUD with HUD-9902 data should select specific reporting days to receive data from their affiliates and synchronize their calendars. Given that Intermediaries must report to HUD within 30 days of the end of each quarter, Intermediary staff should schedule a “meeting” or set up a “task” 15 days after the end of the quarter to receive the required information. Thus, every year on January 15, April 15, July 15, and October 15, a computer’s calendar can automatically send reminders to the proper affiliate staff on the need to report data. Other Intermediaries send reminders in advance to their affiliates through email and other communications to ensure timely reporting. Finally, many Intermediaries shorten the 30-day deadline to 15 or 20 days to allow the Intermediary time to review and verify the HUD-9902 data once received by the affiliate and/or notified the information has been updated in the HCS.

Why?

In 2015, only 85% of participating agencies reported HUD-9902 data quarterly, leaving a significant gap in the counseling data. In addition, if an affiliate changes or updates their HUD-9902 report after the deadline, the HCS will show this quarterly report as a late submission.

Underreporting can mean inaccurate HUD reporting to Congress and other partners, can mean less funding for housing counseling in the future, or can jeopardize the future of the program.

Examples

GreenPath, a HUD-Approved Intermediary and one of the first agencies to become HUD-approved, coordinates across departments to ensure that all stakeholders in the process agree to a schedule for compliance. At grant startup, they hold a team meeting, including the Grants Manager, the Accounting and Information Technology (IT) departments, and the Quality Assurance Team, to review reporting requirements, establish schedules, and assign responsibility for the reporting calendar and reminders. Their IT department sends scheduled emails to affiliates at the end of each quarter, with a reminder email 15 days later.

South Dakota Housing Development Authority (SDHDA), an SHFA, sends reminders to all affiliates 5 days before the end of the quarter, reminding them that reports are due by the 15th of the month. The reminder has a “read receipt,” which is copied to affiliate leadership. If reports are not received by the deadline, the SDHDA Grants Manager sends a reminder email, using a standard template that enumerates missing information.

Tip #2: Check Data to Confirm That Affiliates Report Cumulative HUD-9902 Data**Description**

When affiliates submit quarterly HUD-9902 data, the totals are expected to be cumulative (i.e., the second-, third-, and fourth-quarter reports must include the amounts recorded in all the prior quarters of the same fiscal year). One easy way to check is to see if the numbers are not increasing from quarter to quarter; if so, then there is a problem with the data submitted.

Why?

Data from the CMS is fed to the HUD HCS to track progress made on HUD grants over the course of the fiscal year for which they were awarded. HUD requires reporting on the total counseling completed to date and also performance within a quarter. If cumulative amounts are not entered, the full number of counseling sessions will not be counted. Underreporting or not meeting projected counseling goals could affect grant awards in the future.

Example

South Dakota Housing Development Authority (SDHDA) works with seven sub-grantees. Because sub-grantees often have problems with cumulative totals and sometimes double-count sessions, SDHDA's sub-grantees do not upload their HUD-9902 data into HCS until SDHDA has approved their draft reports. SDHDA uses the client list to ensure that there is not client duplication, all clients are counted correctly, and all hours are accounted for each agency and for cumulative quarterly reporting.

Tip #3: Use Section 10 of HUD-9902 to Report All Outcomes from Counseling Sessions**Description**

Data collected through HUD-9902 allows an Intermediary to provide all the impacts realized from a one-on-one counseling session. If the Intermediary is able to report more than one outcome through counseling, either during the session or through follow-up communications, capture those additional outcomes in Section 10 of HUD-9902.

Why?

Showing all the impacts from housing counseling is important for demonstrating the efficient and effective use of counseling resources. Listing additional impacts achieved during a session, or from follow-up to the session, allows HUD to demonstrate the full benefits of counseling funds to Congress, the White House, and other interested parties.

For example, a couple comes to a counseling agency for pre-purchase counseling. In the session, the counselor helps them develop a budget while imparting financial management knowledge and methods that would allow them to begin saving for a home. In addition, the counselor provide them information on a local down-payment assistance program that they may qualify for. During a follow-up phone call, the counselor finds they have implemented their budget and begun saving money, and they have qualified for the downpayment program.

The Intermediary can count this as three outcomes: 10c because the counselor developed a budget in the session; 10d because the counselor helped them improve their financial capacity, demonstrated by their implementation of a successful savings plan; and 10e because they gained access to resources that improved their housing situation when they qualified for down payment assistance.

Example

NeighborWorks America, a HUD-Approved Intermediary, conducts regular webinars, at a minimum quarterly, with its affiliates that include an emphasis on the importance of documenting and tracking outcomes. They also provide opportunities within these webinar sessions for peer-to-peer engagement where groups can learn from each other and share tools and strategies. NeighborWorks utilizes some HUD templates for outcome measures; however, many of their affiliates use their own tools or use those available through NeighborWorks Success Measures. Success Measures is an outcome evaluation resource for community development organizations, intermediaries, and funders. Success Measures was created by practitioners and funders who wanted to document their impact for the people and communities they serve.

Rural Community Assistance Corporation, a HUD-Approved Intermediary, provides ongoing technical assistance through meetings and webinars to its affiliates on how to fill out HUD-9902 in a manner that fully accounts for more outcomes for their Housing Counseling Program.

Tip #4: Analyze Outcomes to Determine Housing Counseling Trends



Description

Intermediaries should examine the year-to-year, period-to-period, and agency-to-agency comparisons using outcome data to identify trends, both programmatic and financial. Programmatic comparisons provide vital outcome information about affiliate capacity, the local market, and changing demographics that should inform program decisions about the future. Financial comparisons provide information about the costs of housing counseling services (e.g., efficiency of services, cost per person), beyond accuracy of billing, expenditures, reimbursements, matching funds, draws, and income and expense.

Why?

Programmatic and financial information can help the Intermediary assess staff allocations, program sizes, and the adequacy of budget. The Intermediary may also identify outliers among affiliates that require attention or trends in the overall performance of the network.

For example, program data on clients served may show demographic shifts that should be addressed through enhanced Limited English Proficiency efforts or additional Affirmatively Furthering Fair Housing activities. Financial data may demonstrate changes in costs associated with an increased need for office space or number of counselors, highlighting a need to recalculate costs under future grants.

Tip #5: Use a Grants Management System to Automate Key Reporting Components**Description**

Intermediaries can automate the collection of data from affiliates/sub-grantees through a web-based grants management system. The system allows sub-grantees to upload their grant information on a quarterly basis, thereby keeping current and cumulative information on grant activities and expenditures.

Why?

An automated system replaces individual documents and spreadsheets. When sub-grantees upload their information into the system, their financial and outcome data are aggregated. The Intermediary can pull reports on individual grantees and the whole network, easing tracking and reporting. The system also facilitates the payment process. Data can be easily updated, making it simpler to submit a new application or new quarterly report.

Example

Virginia Housing Development Authority (VHDA), an SHFA, uses an online grants management system called WebGrants for their housing counseling grants as well as their other housing grants. VHDA uses the system to collect applications, quarterly status reports, and payment requests. The application template in the system is based on HUD's grant application and allows applicants to update their applications each year for resubmission. The quarterly status report module collects financial information as well as data on the grantee's progress toward its grant goals. While some duplication of HUD-9902 data exists in WebGrants, the system facilitates VHDA's tracking because it allows them to see, in one report, the relationship between the number of clients served and the expenses associated with those clients. The affiliates appreciate the system because it allows for easy updates to last quarter's information. VHDA staff like the fact that they no longer have to compile spreadsheets submitted by affiliates, and instead can simply run a report in WebGrants. As VHDA continues to explore the opportunities in WebGrants, they are considering its utility for reviewing longer-term trends and outcomes across their network and across diverse programs.



SECTION 9

RESOURCE LIST

Resource List

The following is a list of useful resources to help Intermediaries and HCAs become more familiar with HUD's eligibility criteria, standards, and review process.

Resource Name and Link	Description
HUD Housing Counseling Regulations	This document contains the federal regulations for the HUD Housing Counseling Program (approved in 2007).
Overview of Performance Reporting	This toolkit provides an overview to completing forms HUD-9902, HUD-424-CB, SF-425, Client List, and Narrative. <i>Note that the version of HUD-9902 in this toolkit has been updated, see link below.</i>
Webinar: Preparing the Form SF-425	This webinar, published December 8, 2015, is designed for Intermediaries, SHFAs, and MSOs. It provides detailed instructions on how to complete the Federal Financial Report, also known as SF-425, including common errors and best practices.
Webinar: FY2015 Grant Financial Reporting and SF-425 Review	This training, published November 10, 2015, presented by Booth Management and HUD, includes a detailed look at all of the financial grant reporting required under the HUD housing counseling grant agreement including preparing the quarterly report, SF-425 for SHFAs, MSOs and Intermediaries, and properly accounting for the grant in the organization's general ledger on an accrual basis of accounting.
Webinar: Reporting Tips for HUD-9902 and 9902 Desk Guide	This webinar, published September 25, 2015, covers the "new" items for FY 2015 HUD-9902; importance of accurate reporting; agency reporting challenges; goals and tips for reporting; agency staff roles and responsibilities; grantee highlights; navigating the HCS; and the agency CMS. A HUD-9902 desk guide is also provided.
Webinar: Grant Administration	This webinar, published June 25, 2015, is on all the grant administration responsibilities for Intermediaries, SHFAs, and MSOs.
Housing Counseling System Resources	This page provides information on HCS and CMS.
HUD-Approved Housing Counseling Agencies	This website exhibits local HCAs approved by HUD. It includes the name, contact information, counseling services, languages, and parent organization. Services represented should align to local HCA work plan and HUD-9902 activity.
Frequently Asked Questions (FAQs)	Under the topic of Reporting and Recordkeeping, there are FAQs on the HUD-9902 and general reporting requirements.

<p><u>2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Conforming Amendments</u></p>	<p>On December 19, 2014, the Office of Management and Budget (OMB) published a joint, government-wide interim rule with all federal award-making agencies, entitled “Federal Awarding Agency Regulatory Implementation of Office of Management and Budget’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” In that rule, all federal award-making agencies, including HUD, implemented the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards. HUD also amended its administrative requirements for grants and cooperative agreements. This final rule conforms HUD’s regulations to OMB’s rule, revises cross-references within affected HUD regulations, and makes other conforming changes and corrections.</p>
<p><u>Webinar: Omni Circular for SHFAs, MSOs, and Intermediaries</u></p>	<p>This webinar, published February 10, 2015, presents the OMB Omni Circular and the changes that impact HCAs.</p>
<p><u>Financial Management 101</u></p>	<p>This financial management curriculum will assist Intermediaries to comply with federal grant requirements, increase effectiveness, and maximize efficiency. The first course, Financial Management 101, provides an introduction to key topics and financial management basics.</p>