

Community Development Block Grant - Mitigation
(CDBG-MIT)

P.L. 115-123 Financial Management and
Grant Compliance Certification
for All Grantees Receiving CDBG-MIT Funds

Public Law 115-123 Financial Management and Grant Compliance Certification

Instructions to Grantees:

The term “Grantee” refers to a state or unit of general local government that received a direct allocation from HUD of Community Development Block Grant Mitigation (CDBG-MIT) Funds appropriated by the Further Additional Supplemental Appropriations for Disaster Relief Requirements Act, 2018 (Division B, Subdivision 1 of the Bipartisan Budget Act of 2018, Pub. L. 115–123, approved February 9, 2018) (the “Appropriations Act”).

The Appropriations Act requires that the Secretary certify, in advance of signing a CDBG-MIT grant agreement, that the following requirements are met:

- That the Grantee has in place proficient financial controls;
- That the Grantee has in place proficient procurement processes;
- That the Grantee has established adequate procedures to prevent any duplication of benefits as defined by section 312 (42 U.S.C. 5155) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) (Stafford Act);
- That the Grantee has established adequate procedures to ensure timely expenditure of funds;
- That the Grantee has established adequate procedures to maintain comprehensive websites regarding all activities assisted with the CDBG-MIT funds; and
- That the Grantee has established adequate procedures to detect and prevent fraud, waste, and abuse of funds.

CDBG-MIT Compliance Certification:

The *Federal Register* Notices that allocated funds (the Notice) requires all CDBG-MIT grantees to complete this Public Law 115-123 Financial Management and Grant Compliance Certification (the “Compliance Certification”) to enable the Secretary’s review of these matters and to support his certification.

To complete this Compliance Certification, Grantees must respond to every applicable question and prompt, as directed in this document (note the instructions on the next page explaining the applicability of the Part A sections depending on the Grantee). This includes providing identifying information, responding to all required questions and prompts in Parts A through F by indicating “Yes” or “No” (or “NA”) as appropriate, completing the Certification in Part H, submitting appropriate support documentation when requested, and completing the tables that identify submitted support documents and requested cross-references.

If the Grantee believes they comply with the requirement, the response should be “Yes” – and the Grantee must provide supporting documentation that demonstrates how the Grantee will comply with the requirement, cross-references to any document(s) provided, and an explanation where requested.

CPD Specialists or CPD Representatives, and CPD Financial Analysts can assist the Grantee in completing Parts A through H of the Compliance Certification.

There are two Part As, the first is Part A for Local Government Financial Standards and the second is Part A for State Government Financial Standards. Grantees must respond to one of these Part As or both in accordance with the following: Grantees subject to Entitlement CDBG program requirements must fill out only Part A for Local Government Financial Standards. Grantees subject to State CDBG program requirements that have chosen to apply the provisions in 2 CFR part 200 to satisfy the fiscal controls and accounting procedures requirements at 24 CFR 570.489(d) must fill out Part A for Local Government Financial Standards AND Part A for State Government Financial Standards. Grantees subject to State CDBG program requirements that have chosen not to apply the provisions of 2 CFR part 200 to satisfy

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the fiscal and accounting procedures requirements at 24 CFR 570.489(d) must fill out only Part A for State Government Financial Standards.

The questions Grantees must respond to in this document reflect existing requirements and should not be read to impose additional requirements. Most questions and prompts include citations in brackets, which have been provided for convenience to identify sources that served as the basis for the development of these questions.

For the life of the grant, the Grantee is required to adhere to the controls, processes, and procedures described in this Compliance Certification and related supporting documentation submitted to HUD that formed the basis of the certification, which shall only be amended with HUD's approval.

Grantees must submit this document and all required information to the Grantee's designated HUD representative. The designated HUD representative from Headquarters or the Field Office (FO) will review the Grantee's submission and also complete and sign the Compliance Certification, including the "HUD only" portion, to determine whether it was satisfactorily completed by the Grantee. When a FO HUD representative is not available, the CPD FO Director will designate an alternate HUD representative for the FO representative. When a Headquarters HUD representative is not available, the Director of the Disaster Recovery and Special Issues Division will designate an alternate HUD representative for the Headquarters representative.

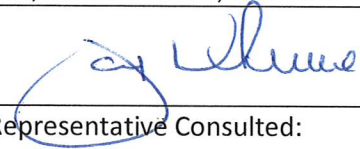
Questions on this checklist may be submitted to Disaster_Recovery@hud.gov. In the alternative, Grantees may call (202) 708-3587.

Grant agreements will not be executed until HUD has approved the Grantee's certifications and the Secretary has signed the corresponding *Certification of Proficient Financial Controls, Processes, and Procedures for Community Development Block Grant Disaster Recovery Funding* required by P.L. 115-123.

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Public Law 115-123 Financial Management and Grant Compliance Certification

PUBLIC LAW 115-123 Guide for Review of Financial Management for CDBG-MIT Grantees	
Grantee	Name of Grantee: State of Louisiana
	Grantee Staff Consulted: Edwin K Legnon, CPA Director of Finance and Reporting
	Name and Title of Grantee Staff Completing Form: Jay Dardenne, Commissioner, Louisiana Division of Administration
	Signature:  Date:
	HUD CPD Representative Consulted:
HUD	HUD Financial Analyst Consulted:
	Name and Title of HUD Staff Completing Form:
	Signature: Date:

Grantees must identify the type of recipient receiving CDBG-MIT grant funds in order to determine which Part A the Grantee will complete:

Local Government Grantee (If yes, proceed to the next page)	<input type="checkbox"/> Yes <input type="checkbox"/> No
State Government Grantee or a Grantee Subject to State CDBG Requirements (AND have chosen not to apply the provisions of 2 CFR part 200 to satisfy the fiscal and accounting procedures requirements at 24 CFR 570.489(d)) (If yes, proceed to Page 21)	<input type="checkbox"/> Yes <input type="checkbox"/> No

PART A for Local Government Financial Standards

A.1. FINANCIAL MANAGEMENT

- Each Grantee must have financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the CDBG-MIT award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the grant requirements. 2 CFR 200.302(a). The financial management system of each Grantee must provide for the information required by 2 CFR 200.302(b).

a.) Do the Grantee’s financial management policies and procedures describe how it will establish records within its financial management system that show the source and application of funds for CDBG-MIT funded activities? At a minimum, do the procedures demonstrate that the system will document the CDBG-MIT grant award (the CFDA title and number, Federal award identification number and year, name of the Federal agency), authorizations, obligations, unobligated balances, assets, expenditures, program income (as defined by the Notice), and interest? [2 CFR 200.302(b)(1) and (3)]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, documentation may include audited annual financial statements and copies of financial policies that describe how the grantee accounts for a HUD program in a separate accounting fund (e.g., Special Revenue Fund), or if the funds are not in a separate accounting fund, how the funds are traceable, and that the level of detail recorded includes information about the CDBG-MIT grant award (the CFDA title and number, Federal award identification number and year, name of the Federal agency), authorizations, obligations, unobligated balances, assets, expenditures, program income (as defined by the Notice), and interest:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.a. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your conclusion:

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b) Do the Grantee’s policies and procedures describe record creation, maintenance, and retention requirements that describe how the grantee will maintain source documentation to support the financial management system records identified in question 1.a)? [2 CFR 200.302(b)(3); 2 CFR 200.302(a)]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No
c) Do the Grantee’s policies and procedures require that records pertaining to obligations, expenditures, and drawdowns will be able to relate financial transactions to either the CDBG-MIT grant or to program income? [Notice, 24 CFR 570.506(h)]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the grantee’s submissions may include its policies and procedures for maintaining contracts, invoices, purchase orders, subrecipient agreements, requests for payments and other documentation used to manage grant funds and identify which financial or other data contained in those documents will be entered into the grantee’s accounting system records, e.g., by providing standard forms or template documents that are used for requests for payments, purchase orders, or other source documentation:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.b. and 1.c. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

d) Does the Grantee’s financial management system provide for a comparison of expenditures to the budget amounts for the CDBG-MIT award? [2 CFR 200.302(b)(5)]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, a grantee can submit policies and procedures that identify the frequency and process for comparing grantee expenditures documented in accounting records to ensure grantees are staying with the approved budget in its HUD approved and DRGR Action Plans.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.d. for the CDBG-MIT grant:

HUD staff: Indicate the basis for your response:

e) Does the Grantee record in its financial management system an obligation when contracts are executed, purchase orders issued, etc.? [2 CFR 200.302(b)(2) - (3)]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, a grantee can provide its financial and accounting policies and procedures and indicate the page number for the policy describing when funds will be obligated/encumbered and how the grantee will document the obligations/encumbrances in its records:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.e. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

f.) Does the Grantee identify expenditures in its financial management system according to classifications that identify the use of CDBG-MIT funds for eligible activities permitted by the Notice? [2 CFR 200.302(a) and (b)(3)]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, a grantee may submit financial and accounting policies and procedures and indicate where and how these procedures require expenditures reported through DRGR to be reconciled with and linked to the grantee's financial management systems, so that an auditor or reviewer reviewing the grantee's financial management systems can see how each expenditure is attributed to an eligible activity:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.f. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

g.) Do the Grantee's policies and procedures show that records will be sufficient to permit the preparation of mandatory reports that the grantee is required to submit, including procedures that require reconciliation of the obligations, expenditures, and program income (as defined by the Notice) submitted to HUD in the Disaster Recovery and Grant Reporting System (DRGR), Quarterly Performance Reports (QPR), or other applicable report(s) with the Grantee's financial and accounting records for each reporting period? [2 CFR 200.302(a) and (b)(3); 24 CFR 570.506]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, a grantee may submit financial and accounting policies and procedures and indicate where and how these procedures require expenditures reported through DRGR and QPRs to be reconciled with information in the grantee's financial and accounting systems:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.g. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

2.

Does the Grantee’s financial management system demonstrate that it will have effective control over, and accountability for, all funds, property, and other assets to ensure they are used solely for authorized purposes? [2 CFR 200.302(b)(4)]	Grantee <input type="checkbox"/> Yes <input type="checkbox"/> No	HUD <input type="checkbox"/> Yes <input type="checkbox"/> No															
Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the grantee may submit internal control policies and procedures for maintaining property and other assets funded through the CDBG-MIT grant and identify how those policies comply with the applicable regulation:																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Reference File Name/Identifier</th> <th style="width: 40%;">Title of Document</th> <th style="width: 30%;">Page Number(s)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">i</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">ii</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">iii</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">iv</td> <td></td> <td></td> </tr> </tbody> </table>	Reference File Name/Identifier	Title of Document	Page Number(s)	i			ii			iii			iv				
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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 2. for the CDBG-MIT grant:																	
HUD Staff: Indicate the basis for your response:																	

A.2. INTERNAL CONTROLS:

The Grantee must establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the Grantee is able to manage the Federal award in compliance with this part. 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 (known as the "Green Book") or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The grantee receiving Federal awards must establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Five components of internal control are Control Environment; Risk Assessment; Control Activities; Information and Communication; and Monitoring Policies/Procedures. [2 CFR 200.303(a)]

The definitions of internal control in these documents are intentionally broad. The evaluation of the effectiveness of the Grantee's internal control system likewise must cover a broad range of considerations (e.g., procurement, cost principles,). Further, the audit requirements in 2 CFR part 200, Subpart F include procedures to evaluate the auditee's internal control system. Therefore, the questions below are limited in scope. However, the HUD reviewer should take these considerations into account, together with the questions below, in making an overall assessment of the adequacy of the Grantee’s internal controls.

3.

a) Does the Grantee perform self-assessments of its internal control system?	Grantee	HUD	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee may submit financial management policies and procedures; a monitoring policy indicating how and why monitoring is conducted, the frequency of monitoring, and which items are monitored; demonstrate that it has an internal auditor and include a document signed by the internal auditor that describes his or her role in detecting fraud, waste, and abuse:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 3.a. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

b) Does the Grantee take reasonable measures to safeguard protected personally identifiable information (PII) and other information that HUD or a pass-through entity designates as sensitive, or the Grantee considers sensitive, consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality? [2 CFR 200.303(e)]	Grantee	HUD	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee can submit a copy of the grantee’s policies and intended procedures for protecting PII and other safeguard measures:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 3.b. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

c) Does the Grantee have an organization chart or other documentation that sets forth the actual lines of responsibility for the CDBG-MIT award?	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee can submit an organizational chart showing the intended staffing plan for management of the CDBG-MIT grant. The chart would indicate positions that are already filled, as well as those to be developed, and should also identify any contract staff that are intended to be included in the management of major program areas.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 3.c. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

d) Are duties and responsibilities segregated (to the extent practicable) so that no one individual has complete authority over a financial transaction?	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits a set of work-flow diagrams for major program areas (including financial management), position descriptions (identifying a chain of command) or policies and procedures that ensure checks and balances and separate of duties are in place (such as precluding one person from issuing purchase orders, receiving merchandise, and approving payment vouchers):

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 3.d. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.3. PAYMENT AND FINANCIAL REPORTING:

4.

	Grantee	HUD															
<p>a) If the Grantee transfers grant funds to subrecipients, does the Grantee have procedures to ensure the time elapsing is minimized between the receipt of funds from the Federal government and the transfer of funds to the subrecipients? [2 CFR 200.305(b)]</p> <p>NOTE: N/A response may only be used if Grantee will not be using any subrecipients under the grant.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A															
<p>If applicable, Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits financial management procedures that ensure funds paid to subrecipients are disbursed within approximately 3 days. The policy should include the process used to confirm timely use of funds by subrecipients.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">Reference File Name/Identifier</th> <th style="width:35%;">Title of Document</th> <th style="width:30%;">Page Number(s)</th> </tr> </thead> <tbody> <tr> <td>i</td> <td></td> <td></td> </tr> <tr> <td>ii</td> <td></td> <td></td> </tr> <tr> <td>iii</td> <td></td> <td></td> </tr> <tr> <td>iv</td> <td></td> <td></td> </tr> </tbody> </table> <p>Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 4.a. for the CDBG-MIT grant:</p> <p>HUD Staff: Indicate the basis for your response:</p>			Reference File Name/Identifier	Title of Document	Page Number(s)	i			ii			iii			iv		
Reference File Name/Identifier	Title of Document	Page Number(s)															
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<p>b.) If the Grantee will request funds in advance, does the Grantee have procedures to minimize the time elapsing (a target of 3 days) between the transfer of funds from the U.S. Treasury and disbursement by the Grantee for direct program or project costs and the proportionate share of any allowable indirect costs, limit advance payments to the minimum amounts needed, and time advance payments to be in accordance with the actual, immediate cash requirements of the Grantee in carrying out the purpose of the approved project or program?</p> <p>NOTE: The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the Grantee. [2 CFR 200.305(b)(1)]</p> <p>NOTE: N/A response may only be used if the grantee has a policy to draw funds on a reimbursement basis only – after payment has been made by the grantee using grantee funds. In that case, grantee must still provide a copy of their policy and provide appropriate cross-references below.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A															

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits procedures that identify responsible staff positions and includes action steps that include a determination that the funds to be drawn will likely be disbursed within approximately 3 days.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 4.b. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

5.

a) Does the Grantee have policies and procedures to disburse funds available from program income (PI) as defined by the Notice (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds <u>before</u> requesting additional cash payments? [2 CFR 200.305(b)(5)]	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits policies and procedures that include action steps to determine and track the amount of available balances of PI and revolving loan funds.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.a. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

b) Does the Grantee have procedures to ensure advance payments of CBG-MIT funds will be deposited and maintained in insured accounts whenever possible? [2 CFR 200.305(b)(7)(ii)]	Grantee <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	HUD <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A															
NOTE: N/A Response may only be used if the Action Plan or financial policies state that no advance payments will be made.																	
Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits procedures that include action steps indicating that if advance payments are made, such funds will be maintained in an insured account.																	
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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.b. for the CDBG-MIT grant:																	
HUD Staff: Indicate the basis for your response:																	

A.4. IMPROPER PAYMENTS

6.

a) Does the Grantee have procedures to ensure that program expenditures will <u>not</u> result in improper payments? [2 CFR 200.302(b)(4)]	Grantee <input type="checkbox"/> Yes <input type="checkbox"/> No	HUD <input type="checkbox"/> Yes <input type="checkbox"/> No
Improper payments mean any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements and includes payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper. [2 CFR 200.53]		
Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits procedures that include processes for determining cost allowability – both programmatic and financial - as well as plans for determining cost allocation.		

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 6.a. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

b) Does the Grantee have procedures to take prompt and appropriate corrective action(s) to address any identified improper payments? [2 CFR 200.302(b)(4) and 2 CFR 200.303(d)]	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits procedures that include steps to recapture and/or repay grant funds, as needed. The procedures should include accounting procedures to manage applicable credits and/or returning funds to the Line of Credit or the Treasury when needed.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 6.b. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.5. PROGRAM INCOME

7.

Does the Grantee have procedures that require the use of the Disaster Recovery Grant Reporting (DRGR) system to account for and manage program income, as defined by the Notices, including program income received by subrecipients in a timely and accurate manner? [the Notices]	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits its chart of accounts established to track program income and policies and procedures for managing PI. Policies should indicate the grantee will use program income before drawing additional grant funds and ensures that program income retained by one organization will not affect grant draw requests for other organizations.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 7. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

8.

Does the Grantee have procedures to ensure the timely transfer of any funds required to be returned by subrecipients to the Grantee and the timely transfer of outstanding loans or accounts receivable owed by subrecipients to the Grantee upon the expiration of agreements between the Grantee and its subrecipients? [2 CFR 200.302(b)(4); 24 CFR 570.503(b)(7)]	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
NOTE: N/A response may only be used if Grantee will not be using any subrecipients under the grant.		

If this question is applicable, Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits procedures for closing subrecipient agreements, including return of unused funds or accounts receivables after the subrecipient agreement has expired.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 8. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.6. REVISION OF BUDGET AND PROGRAM PLANS

9.

		Grantee	HUD
Does the Grantee have procedures to ensure that any changes made to the approved budget, scope, or objectives will be identified to HUD? And that any substantial changes will be approved by HUD? [the Notices]		<input type="checkbox"/> <input type="checkbox"/> Yes No	<input type="checkbox"/> <input type="checkbox"/> Yes No
Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, Grantee submits policies and procedures with action steps that include submitting timely and accurate data in DRGR and the submission of substantial and non-substantial AP amendments, a definition of a substantial amendment, and timely submission of QPRs.			
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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 9. for the CDBG-MIT grant:			
HUD Staff: Indicate the basis for your response:			

A.7. PERIOD OF PERFORMANCE

10.

Does the Grantee have policies and procedures to ensure it will charge to the HUD award only allowable costs incurred during the period of performance (except as described in §200.461, <i>Publication and printing costs</i>) and authorized pre-award costs? [2 CFR 200.309]	Grantee		HUD	
	<input type="checkbox"/> <input type="checkbox"/> Yes No	<input type="checkbox"/> <input type="checkbox"/> Yes No	<input type="checkbox"/> <input type="checkbox"/> Yes No	<input type="checkbox"/> <input type="checkbox"/> Yes No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee’s submission may include policies and procedures incorporating the CDBG-MIT expenditure and performance projections described in the applicable Federal Register Notices which indicate the grant will be fully expended within the twelve-year expenditure period; indicate which personnel are responsible for reviewing timeliness of expenditures and how often; indicate which personnel are responsible for reviewing timeliness of expenditures and how often; indicate which personnel are responsible for reviewing cost eligibility prior to and after disbursement; and indicate the actions the grantee will take if ineligible costs are identified and when expenditures are not consistent with projections to meet the twelve-year expenditure deadline.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 10. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.8. RECORD RETENTION AND ACCESS

11.

Does the Grantee have policies and procedures to comply with applicable record retention and access requirements – either the record retention and access requirements at 24 CFR 570.502 for Grantees subject to Entitlement CDBG program requirements or the record retention and access requirements at 24 CFR 570.490 for Grantees subject to State CDBG program requirements? [24 CFR 570.502; or 24 CFR 570.490]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Public Law 115-123 Financial Management and Grant Compliance Certification

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the grantee submits procedures demonstrating that it will retain all records, including subrecipient records, for the amount of time identified in the regulations noted above.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 11. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

PART A for State Government Financial Standards

A. 1. FINANCIAL MANAGEMENT

1.

	Grantee	HUD															
<p>a) Does the Grantee have fiscal and administrative requirements for expending and accounting for all CDBG-MIT funds received, which:</p> <p>(1) are sufficiently specific to ensure that CDBG-MIT funds received are used in compliance with all applicable statutory and regulatory provisions and the terms and conditions of the award;</p> <p>(2) ensure that CDBG-MIT funds received are only spent for reasonable and necessary costs;</p> <p>(3) ensure that CDBG-MIT funds received are not used for general expenses to carry out other responsibilities of State and local governments? [24 CFR 570.489(d)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No															
<p>Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits a copy of the most recent audited annual financial statements and financial policies to explain how grant funds will be accounted for and determined to be necessary and reasonable:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Reference File Name/Identifier</th> <th style="width: 40%;">Title of Document</th> <th style="width: 30%;">Page Number(s)</th> </tr> </thead> <tbody> <tr> <td>I</td> <td></td> <td></td> </tr> <tr> <td>li</td> <td></td> <td></td> </tr> <tr> <td>lii</td> <td></td> <td></td> </tr> <tr> <td>iv</td> <td></td> <td></td> </tr> </tbody> </table> <p>Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.a. for the CDBG-MIT grant:</p> <p>HUD Staff: Indicate the basis for your response:</p>			Reference File Name/Identifier	Title of Document	Page Number(s)	I			li			lii			iv		
Reference File Name/Identifier	Title of Document	Page Number(s)															
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	Grantee	HUD															
<p>b) Does the Grantee have policies and procedures to maintain adequate source documentation to demonstrate that CDBG-MIT funds are (1) used in compliance with all applicable statutory and regulatory provisions and the terms and conditions of the award, (2) only spent for reasonable and necessary costs, and (3) not used for general expenses to carry out other responsibilities of State and local governments? [24 CFR 570.490, 2 CFR 200.403(g), the Notices]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No															

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee’s policies and procedures for maintaining contracts, invoices, purchase orders, subrecipient agreements, requests for payments and other documentation used to manage grant funds and how the financial data within those documents will be entered into the grantee’s accounting system records.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1.b. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.2. PAYMENT AND FINANCIAL REPORTING:

2.

	Grantee	HUD
a.) Payments under awards that are not governed by a Treasury-State Cash Management Improvement Act (CMIA) agreement, or are not otherwise covered by subpart A of 31 CFR Part 205, must comply with subpart B of that part. If the CDBG-MIT award is subject to subpart B, does the Grantee have policies and procedures to ensure the timing and amount of funds transfers as close as is administratively feasible to the State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs? [31CFR 205.33(a)] If the award is governed by a Treasury-State CMIA, check N/A.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

If this question is applicable, Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, a grantee may submit policies and procedures that identify responsible staff positions and includes action steps that include a determination that the funds to be drawn will likely be disbursed within approximately 3 days.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 2.a. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

b.) If the State transfers grant funds to subrecipients, does the State have policies and procedures to minimize the time elapsing between the receipt of funds from the Federal government and the transfer of funds to the subrecipients? [31 CFR Part 205, Subpart B]	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, a procedure to verify payments are due at the time funds are disbursed.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 2.b. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

3.

	Grantee	HUD
Does the Grantee have policies and procedures to disburse funds available from program income (as defined by the Notice), before requesting additional cash payments?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>Note: The Notice includes a separate requirement for the disbursement of program income before additional grant funds are drawn for program income in the form of payments to a revolving fund. Payments to a revolving fund are program income and must be substantially disbursed from the revolving fund before additional grant funds are drawn from the U.S. Treasury for payments that could be funded from the revolving fund. Other program income shall be used or distributed before additional withdrawals from the U.S. Treasury are made to the maximum extent feasible.</p>		

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits financial management procedures with action steps that include a determination of available balances of PI and RL funds.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 3. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.3. PROGRAM INCOME

4.

Does the Grantee have procedures that require the use of the Disaster Recovery Grant Reporting (DRGR) system to account for and manage program income, as defined by the Notices, including program income received by subrecipients in a timely and accurate manner? [the Notices]	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, grantee submits financial procedures that demonstrate its own financial systems will track PI and includes action steps to ensure its own systems accurately compare to the information entered into DRGR.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 4. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

5.

a) Does the Grantee have a system to track program income (as defined by the Notice) retained by the subrecipient to ensure that such income is reported in a timely and accurate manner? NOTE: N/A Response may only be used if the Action Plan indicates there will no subrecipients under the grant, or that PI will not be generated by any subrecipients that are established under the grant.	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, Grantee submits procedures that ensure all program income is drawn prior to any additional grant funds are drawn.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.a. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

b) Upon expiration of any agreements between the Grantee and its subrecipients, does the Grantee have a system to ensure the timely transfer of any funds required to be returned to the Grantee; and/or the timely transfer of outstanding loans or accounts receivable? NOTE: N/A Response may only be used if the Action Plan indicates there will not be any subrecipients under the grant.	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, Grantee submits procedures documenting how the grantee expects the subrecipient to transfer funds or a subrecipient agreement template that outlines the requirement.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.b. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.4. REVISION OF BUDGET AND PROGRAM PLANS

6.

	Grantee	HUD															
Does the Grantee have procedures to ensure that any changes made to the approved budget, scope, or objectives will be identified to HUD? And that any substantial changes will be approved by HUD? [the Notices]	<input type="checkbox"/> <input type="checkbox"/> Yes No	<input type="checkbox"/> <input type="checkbox"/> Yes No															
<p>Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, Grantee submits policies and procedures with action steps that include submitting timely and accurate data in DRGR and the submission of substantial and non-substantial AP amendments, a definition of a substantial amendment, and timely submission of QPRs.</p> <table border="1"> <thead> <tr> <th>Reference File Name/Identifier</th> <th>Title of Document</th> <th>Page Number(s)</th> </tr> </thead> <tbody> <tr> <td>i</td> <td></td> <td></td> </tr> <tr> <td>ii</td> <td></td> <td></td> </tr> <tr> <td>iii</td> <td></td> <td></td> </tr> <tr> <td>iv</td> <td></td> <td></td> </tr> </tbody> </table> <p>Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 6. for the CDBG-MIT grant:</p> <p>HUD Staff: Indicate the basis for your response:</p>			Reference File Name/Identifier	Title of Document	Page Number(s)	i			ii			iii			iv		
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A.5. PERIOD OF PERFORMANCE

7.

	Grantee	HUD
Does the Grantee have policies and procedures to ensure it will charge to the HUD award only allowable costs incurred during the period of performance and authorized pre-award costs?	<input type="checkbox"/> <input type="checkbox"/> Yes No	<input type="checkbox"/> <input type="checkbox"/> Yes No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee’s submission may include policies and procedures incorporating the CDBG-MIT expenditure and performance projections described in the applicable Federal Register Notice which indicate the grant will be fully expended within the twelve-year expenditure period; indicate which personnel are responsible for reviewing timeliness of expenditures and how often; indicate which personnel are responsible for reviewing cost eligibility prior to and after disbursement; and indicate the actions the grantee will take if ineligible costs are identified and when expenditures are not consistent with projections to meet the twelve-year expenditure deadline.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 7. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

A.6. RECORD RETENTION AND ACCESS

8.

Does the Grantee have policies and procedures to comply with applicable record retention and access requirements at 24 CFR 570.490?	Grantee		HUD	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the grantee submits procedures demonstrating that it will retain all records, including subrecipient records, for the amount of time identified in the regulation noted above.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 8. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

PART B. AUDIT REQUIREMENTS

Instructions:

A Grantee that expends \$750,000 or more during the Grantee’s fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of 2 CFR part 200, Subpart F, *Audit Requirements*. Grantees that provide Federal awards to subrecipients are referred to as “pass-through entities.” A subrecipient must also have a single or program-specific audit if it meets the \$750,000 expenditure threshold. Pass-through entities are required by 2 CFR 200.331 to ensure compliance with Subpart F. A Grantee that expends less than \$750,000 in Federal awards during the entity’s fiscal year is exempt from audit requirements for that year, except as noted in 2 CFR 200.503. This section of questions is designed to assist the HUD reviewer in determining whether the Grantee is able to comply with the required elements of an audits management system.

1.

	Grantee	HUD
Does the Grantee have policies and procedures to ensure a single or program-specific audit is conducted in accordance with 2 CFR part 200, Subpart F in the event the Grantee expends \$750,000 or more in Federal awards during the Grantee’s fiscal year? [2 CFR 200.501(a)]	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
NOTE: Grantee should also provide their most recent FY audit or single-audit for prior CDBG, CDBG-DR, or CDBG-MIT funding.		

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee’s submission may include policies and procedures for determining their annual expenditure amount and securing a program-specific or single audit when the expenditure threshold has been met:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 1. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

2.

Does the Grantee have policies and procedures for the auditee, as defined by 2CFR 200.6, to prepare financial statements, including the schedule of expenditures of Federal awards, required by 2 CFR 200.510? [2 CFR 200.508(b)]	Grantee		HUD	
	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, Grantee submits accounting policies and procedures that include action steps for preparing and maintaining financial statements.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 2. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

3.

Does the Grantee have policies and procedures requiring the auditee to promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with 2 CFR 200.511(b) and 2 CFR 200.511(c), respectively? [2 CFR 200.303(d) and 2 CFR 200.508(c)]	Grantee		HUD	
	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, Grantee submits procedures identifying how long it will take the auditee to respond to audit findings and apply corrective actions, and these timeframes are reasonable and prompt.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 3. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

4.

Does the Grantee have policies and procedures for the auditee to electronically submit to the Federal Audit Clearinghouse the data collection form described in 2 CFR 200.512(b) and reporting package described in 2 CFR 200.512 (c) within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period? [2 CFR 200.512(a) and (d)]	Grantee		HUD	
	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, Grantee submits procedures relating to the Federal Audit Clearinghouse that meet the above requirements.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 4. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

5.

a) Does the Grantee have policies and procedures to inform subrecipients of the 2 CFR part 200, Subpart F audit requirements at the time of the subaward? [2 CFR 200.331(a)(2)] NOTE: N/A Response may only be used if the Action Plan indicates there will no subrecipients under the grant.	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee’s submission may include policies and procedures for notifying subrecipients of the audit requirements as well as a copy of a subrecipient agreement or template including provisions imposing the audit requirements:

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.a. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

b) Does the Grantee have policies and procedures to verify that every subrecipient is audited, as required by Subpart F, when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the \$750,000 expenditure threshold? [2 CFR 200.331(f)] NOTE: N/A Response may only be used if the Action Plan indicates there will no subrecipients under the grant.	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee's submission may include policies and procedures for determining when a subrecipient has met the expenditure threshold, taking into consideration the subrecipients expenditure of all Federal awards during its fiscal year.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.b. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

c) Does the Grantee have policies and procedures to ensure that the subrecipients take timely and appropriate action on all deficiencies pertaining to HUD awards it provided to subrecipients that were detected through audits, on-site reviews, and other means? [2 CFR 200.331(d)(2)] NOTE: N/A Response may only be used if the Action Plan indicates there will no subrecipients under the grant.	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee submits its subrecipient audit monitoring plan and procedures for ensuring audit results have been implemented. The policy should include possible sanctions that will be imposed by the grantee for subrecipient non-compliance.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.c. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

d) Does the Grantee have policies and procedures to issue a management decision for audit findings that relate to HUD awards that it makes to subrecipients? [2 CFR 200.331(d)(3)] NOTE: N/A Response may only be used if the Action Plan indicates there will be no subrecipients under the grant.	Grantee	HUD
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Grantee must attach documentation supporting the requirement and provide appropriate cross-references. For example, the Grantee submits its subrecipient audit monitoring plan and procedures for ensuring audit results have been implemented. The policy should include procedures for issuing management decisions in response to applicable audit findings.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirement in 5.d. for the CDBG-MIT grant:

HUD Staff: Indicate the basis for your response:

PART C. Procurement Processes

Instructions: All Grantee procurement processes/standards must uphold the principles of full and open competition with evaluation of the cost or price of the product or service.

Local governments have proficient procurement policies and processes if those policies and processes are consistent with the specific applicable procurement standards identified in 2 CFR 200.318 through 200.326.

State Grantees may:

(1) adopt 2 CFR 200.318 through 200.326; or

(2) follow the Grantee’s own procurement policies and procedures and establish requirements for procurement policies and procedures for local governments and subrecipients based on full and open competition pursuant to 24 CFR 570.489(g), provided that the procurement requirements include evaluation of the cost or price of the product or service; or

(3) adopt 2 CFR 200.317, meaning that the Grantee follows the Grantee’s own procurement policies and procedures and evaluate the cost or price of the product or service, but impose 2 CFR 200.318 through 200.326 on its subgrantees and subrecipients.

Therefore, a Grantee must ONLY answer either question 1., 2., or 3. below, depending on which question corresponds to procurement option selected by the Grantee from (1), (2), or (3) above. All Grantees must answer question 4.

	Grantee			HUD		
1. Is the grantee a Local Government or a State Grantee that has adopted the specific procurement standards at 2 CFR 200.318 through 200.326?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	N/A	YES	NO	N/A
If yes:						
I. Has the Grantee attached a copy of its procurement policies and procedures that incorporate 2 CFR 200.318 through 200.326?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	N/A	YES	NO	N/A
II. Do the procurement processes uphold the principles of full and open competition with evaluation of cost or price of the product or service?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	N/A	YES	NO	N/A
III. Do the standards indicate which personnel or unit is responsible for each item, along with contact information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	N/A	YES	NO	N/A

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Part B				
2. Has the State Grantee opted to follow its own procurement processes and standards? If yes:			<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A
I.	Has the Grantee attached its procurement policies and procedures and does the overall effect of the standards provide for full and open competition?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	
II.	Do the procurement processes uphold the principles of full and open competition with evaluation of cost or price of the product or service and establish procurement policies and procedures for local governments and subrecipients based on full and open competition consistent with the requirements of 24 CFR 570.489(g), and require an evaluation of cost or price of the product or service?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	
III.	Do the processes indicate which personnel or unit is responsible for each item, along with contact information?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	
3. Has the State Grantee adopted the specific procurement requirement at 2 CFR 200.317? If yes:			<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A
I.	Has the Grantee attached a copy of its procurement policies and procedures that incorporate 2 CFR 200.317 by showing that it will follow its own procurement policies and procedures, but impose 2 CFR 200.318 through 200.326 on its subgrantees and subrecipients?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	
II.	Do the procurement processes uphold the principles of full and open competition with evaluation of cost or price of the product or service?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	
III.	Do the standards indicate which personnel or unit is responsible for each item, along with contact information?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	
4. Has the grantee provided HUD with a legal opinion that it has proficient procurement policies and procedures.			<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
HUD ONLY: Has the Grantee met the requirements of question 1., 2., or 3., and fulfilled the requirements of question 4.?			<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
Grantee must attach documentation supporting the requirement and provide appropriate cross-references.				

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirements of question 1., 2., or 3., and fulfilled the requirements of question 4.?

HUD Staff: Indicate the basis for your response:

PART D. Procedures for Prevention of Duplication of Benefits

	Grantee		HUD																
1. Has the Grantee attached its uniform prevention of duplication of benefits procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>															
	YES	NO	YES	NO															
Do these procedures identify the Grantee's processes for:																			
I. Verifying all sources of disaster assistance received by the Grantee or applicant prior to the award of CDBG-MIT funds to the applicant, as applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>															
	YES	NO	YES	NO															
II. Determining the Grantee's or an applicant's unmet need(s) before committing funds or awarding assistance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>															
	YES	NO	YES	NO															
III. Ensuring beneficiaries agree to repay any duplicative assistance if they later receive other duplicative disaster assistance for the same purpose?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>															
	YES	NO	YES	NO															
IV. Providing that, prior to the award of assistance, the Grantee will use the best, most recent available data from FEMA, the Small Business Administration (SBA), insurers, and any other sources of funding to prevent the duplication of benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>															
	YES	NO	YES	NO															
V. Reflect the treatment of loans that is consistent with the requirements of the Declined Loans Provision (2015, 2016, and 2017 disasters) and the Disaster Recovery Reform Act (Pub. L. 115-254, Division D, "DRRA ") (2016 and 2017 disasters) as applicable and explained in the 2019 DOB Notice (84 FR 28836)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>															
	YES	NO	YES	NO															
2. Do the procedures indicate which personnel or unit is responsible for each task along with contact information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>															
	YES	NO	YES	NO															
HUD ONLY: Has the Grantee met the requirements of questions 1. and 2.?			<input type="checkbox"/>	<input type="checkbox"/>															
			YES	NO															
Grantee must attach documentation supporting the requirement and provide appropriate cross-references.																			
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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirements of questions 1. and 2.?

HUD Staff: Indicate the basis for your response:

PART E. Procedures to Determine Timely Expenditures

	Grantee		HUD	
1. Has the Grantee attached procedures to determine timely expenditures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
2. Do the procedures indicate how the Grantee will track expenditures each month?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
3. Do the procedures indicate how the Grantee will monitor expenditures of its subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
4. Do the procedures indicate how the Grantee will account for and manage program income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
5. Do the procedures indicate how the Grantee will reprogram funds in a timely manner for activities that are stalled?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
6. Do the procedures indicate how the Grantee will project expenditures to expend 50% and 100% of its allocation of CDBG-DR funds on eligible activities within the period of performance (e.g., expend fifty percent of its CDBG-MIT grant on eligible activities within six years of HUD’s execution of the grant agreement and one hundred percent of its grant within twelve years of HUD’s execution of the agreement)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
7. Do the procedures indicate which personnel or unit are responsible for the task along with contact information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
HUD ONLY: Has the Grantee met the requirements of questions 1., 2., 3., 4., 5., 6., and 7.?			<input type="checkbox"/>	<input type="checkbox"/>
			YES	NO

Grantee must attach documentation supporting the requirement and provide appropriate cross-references.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirements of questions 1., 2., 3., 4., 5., 6., and 7.?

HUD Staff: Indicate the basis for your response:

PART F. Procedures to Maintain a Comprehensive Website

	Grantee		HUD	
<p>1. Has the Grantee attached procedures to maintain a comprehensive website regarding all mitigation activities that provides information accounting for how all grant funds are used and managed/administered?</p> <p>(NOTE: The notice requires that the CDBG-MIT website be linked to the website required for its CDBG-DR grant)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
<p>2. Do the procedures indicate that the Grantee will have a separate page dedicated to its CDBG-MIT funds that will contain links to all information required by the Notice:</p> <p>i. Action Plans, Action Plan Amendments, the current approved DRGR Action Plan, and activity/program information for activities described in the action plan;</p> <p>ii. Procurement policies and procedures, a description of services and goods currently being procured by the Grantee, a copy of contracts the Grantee has procured directly;</p> <p>iii. A summary of all procured contracts, including those procured by the grantee, recipients, or subrecipients (e.g., a summary list of procurements, the phase of the procurement, requirements for proposals, and any liquidation of damages associated with a contractor's failure or inability to implement the contract, etc.) Performance reports (i.e., Quarterly Performance Reports (QPRs));</p> <p>iv. Citizen participation requirements; and</p> <p>v. Any other information necessary to account for the use of the funds.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
<p>3. Do the procedures indicate the frequency of website updates, indicating, at a minimum, monthly updates to the website?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO
<p>4. Do the procedures indicate which personnel or unit are responsible for the task along with contact information?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	YES	NO

5. Please provide a link to the Grantee's CDBG-MIT Website:

HUD ONLY: Has the Grantee met the requirements of questions 1., 2., 3., and 4.?	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO

Grantee must attach documentation supporting the requirement and provide appropriate cross-references.

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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirements of questions 1., 2., 3., and 4.?

HUD Staff: Indicate the basis for your response:

PART G. Procedures to Detect Fraud, Waste, and Abuse of Funds

	Grantee		HUD	
1 Has the Grantee attached procedures that indicate how the Grantee will verify the accuracy of information provided by applicants?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
2. Does grantee's policies and procedures have criteria that can be used to evaluate the capacity of potential subrecipients?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
3. Has the Grantee provided a monitoring policy that indicates:				
I. How and why monitoring is conducted;	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
II. The frequency of monitoring; and	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
III. Which items are monitored?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
IV. How it will enhance its monitoring of subrecipients, contractors and other program participants?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
4. Does the grantee have a conflict of interest policy and the process for promptly identifying and addressing such conflicts?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
5. Do the Grantee's procedures demonstrate that it has an internal auditor that provides both programmatic and financial oversight of Grantee activities and do they include includes a document signed by the internal auditor that describes his or her role in detecting fraud, waste, and abuse?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
6. Has the grantee enhanced the internal auditor function established for the grantee's CDBG-DR grant; or if the CDBG-MIT grant is to be administered by an agency that does not administer the CDBG-DR grant, how the internal auditor function is to be established and resourced?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>NOTE: The internal audit function must provide both programmatic and financial oversight of grantee activities and the submission must include a document signed by the internal auditor that describes his or her role in detecting fraud, waste, and abuse.</p> <p>Additionally, grantees may, as a special grant condition, be required to submit internal audit reports directly to HUD.</p>				

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<p>7. Do the procedures require the Grantee and its subrecipients to attend any fraud related training provided by HUD OIG?"</p> <p>NOTE: Instances of fraud, waste, and abuse should be referred to the HUD OIG Fraud Hotline (Phone: 1-800-347-3735 or Email: hotline@hudoig.gov)</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>HUD ONLY: Has the Grantee met the requirements of questions 1 through 7?</p>		<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>

Grantee must attach documentation supporting the requirement and provide appropriate cross-references.


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Grantee: Explain how the information in the policy, procedure, or system referenced above is sufficient to show compliance with the requirements of questions 1. through 7.?

HUD Staff: Indicate the basis for your response:

PART H. Certifications

As required by the Notice, the Grantee must make the certification below by signing where indicated.

Compliance Certification
The Grantee certifies that: it has reviewed the requirements of Public Laws 115-123 and the <i>Federal Register</i> Notices allocating CDBG-MIT funds; that its responses to this checklist and submitted supporting documentation are accurate; that it will adhere to the controls, standards, processes, corrective actions, and procedures it described in this checklist and supporting documentation for the life of the grant, unless amended with HUD's approval; and that it has in place proficient financial controls and procurement processes and that it has established adequate procedures to prevent any duplication of benefits as defined by section 312 of the Stafford Act, to ensure timely expenditure of funds, to maintain comprehensive Websites regarding all mitigation activities assisted with these funds, and to detect and prevent waste, fraud, and abuse of funds.
 _____ Signature of Certifying Official
<u>Jay Dardenne, Commissioner, Louisiana Division of Administration</u> (Printed Name of Certifying Official) (Date)

PART I. HUD REVIEW

For revised Certification, only answer relevant Part and strikeout entire answer box for unchanged Part.

<p>Based on your review of the responses to Part A and the related submissions by the Grantee, have you determined that the Grantee has in place proficient financial controls?</p>	<p><input type="checkbox"/> <input type="checkbox"/> YES NO</p>
<p>Based on your review of the responses to Part B and the related submissions by the Grantee, have you determined that the Grantee has in place proficient procurement processes?</p>	<p><input type="checkbox"/> <input type="checkbox"/> YES NO</p>
<p>Based on your review of the responses to Part C and the related submissions by the Grantee, have you determined that the Grantee has established adequate procedures to prevent any duplication of benefits as defined by section 312 of the Stafford Act?</p>	<p><input type="checkbox"/> <input type="checkbox"/> YES NO</p>
<p>Based on your review of the responses to Part D and the related submissions by the Grantee, have you determined that the Grantee has established adequate procedures to ensure timely expenditure of funds?</p>	<p><input type="checkbox"/> <input type="checkbox"/> YES NO</p>
<p>Based on your review of the responses to Part E and the related submissions by the Grantee, have you determined that the Grantee has established adequate procedures to maintain comprehensive websites regarding all mitigation activities assisted with the CDBG-MIT funds?</p>	<p><input type="checkbox"/> <input type="checkbox"/> YES NO</p>
<p>Based on your review of the responses to Part F and the related submissions by the Grantee, have you determined that the Grantee has established adequate procedures to detect and prevent fraud, waste, and abuse of funds?</p>	<p><input type="checkbox"/> <input type="checkbox"/> YES NO</p>
<p>Based on your review of the responses to this entire Compliance Certification and all supporting documentation, including previous submissions as updated by this Compliance Certification (if applicable), do you recommend that the Secretary make the certification required by Public Law 115-123?</p> <p><i>Absent extraordinary extenuating circumstances, this response should be no if the Grantee was unresponsive, checked "NO" or had deficiencies in this checklist or supporting documentation submitted to HUD.</i></p>	<p><input type="checkbox"/> <input type="checkbox"/> YES NO</p>
<p>Provide any relevant comments, if necessary, to explain deficiencies or any "no" responses to the questions above:</p>	

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Part A State Government Financial Standards

1a.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix A	Financial and Administrative Policies and Procedures Manual	Section 4.1, 4.3, 4.4 p. 2-3

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

All funds must be documented appropriately to establish that such funds have not been used in violation of the restriction and prohibition of applicable statutes. All cost must be allowable which would include a determination of reasonable and necessary. The responsible party is the Finance Manager and may be contacted at 225-219-9600.

1b.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix A	Financial and Administrative Policies and Procedures Manual	Section 4.1, 4.3, 4.4 p. 2-3

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

Accounting records must be supported by such source documentation as paid bills, invoices, purchase vouchers, payrolls, deposit slips, time and attendance records, CEA and sub grant award documents. The responsible party is the Finance Manager and may be contacted at 225-219-9600.

2a.

Response: N/A

2b.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix B	Cash Management Improvement Act Agreement	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

CFDA 14.228 is covered under the Treasury State CMIA agreement. Per the agreement, the state has procedures in place to ensure same day payment. The responsible party is the Finance Manager and may be contacted at 225-219-9600.

3.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix A	Financial and Administrative Policies and Procedures Manual	Section 15 p. 19

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

OCD utilizes state accounting systems to record and account for program income. The systems generate reports used to report program income information to HUD through DRGR. The policy includes instructions for:

- Program Income deposited in the revolving loan fund
- Program Income used to reduce the next program draw
- Program Income approved by HUD, to be retained for future projects

The responsible party is the Finance Manager and may be contacted at 225-219-9600.

4.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix A	Financial and Administrative Policies and Procedures Manual	Section 15 p. 19

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

Any program income received by a grantee must be returned to the OCD. Program Income earned, received, and redistributed is reported to HUD on a quarterly basis through the DRGR system. The responsible party is the Reporting Manager and may be contacted at 225-219-9600.

5a.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix A	Financial and Administrative Policies and Procedures Manual	Section 15 p. 19

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

A clause is written into each sub recipient agreement that requires all program income generated to be reported and returned to the OCD in order to accurately track and receipt program income. The responsible party is the Reporting Manager and may be contacted at 225-219-9600.

5b.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix A	Financial and Administrative Policies and Procedures Manual	Section 15 p. 19

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

Program income disposition can be found in the Financial and Administrative Policies and Procedures Manual, section 15 titled "Program Income". The responsible party is the Program Manager and may be contacted at 225-219-9600.

6.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix C	Substantial Action Plan Amendment Policy	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

See **Appendix C** labeled Substantial Action Plan Amendment Policy.

The responsible party is the Program Director and may be contacted at 225-219-9600.

7.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix A	Financial and Administrative Policies and Procedures Manual	Section 9.1 Pg. 14
Appendix K	Timely Expenditures	

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

See **Appendix A**, Financial and Administrative Policies and Procedures Manual, Section 9.1 titled "Allowable Costs". In addition, all "Request for Payment" are prepared by grantees who attest to the accuracy of the request. All Request for Payment are reviewed by OCD Financial Analyst/Specialist for accuracy and supporting documentation before forwarding to the Finance Manager for approval. The responsible party is the Finance Manager and may be contacted at 225-219-9600.

Appendix K, Timely Expenditures, requires all funds to be expended within the statutory guidelines.

8.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
	Grantee Administrative Manual	See Link Below Section 4

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

See Grantee Administrative Manual, Section 4 titled "Records Management" at [https://www.doa.la.gov/OCDDRU/Administration%20Manual/Section 4/Section 4 v3.8.pdf](https://www.doa.la.gov/OCDDRU/Administration%20Manual/Section%204/Section%204%20v3.8.pdf).

The responsible party is the Reporting Manager and may be contacted at 225-219-9600.

Part B Audit Requirements

1.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
RS 24.513	Powers and Duties of the Legislative Auditors	See Link below
	Single Audit	See Link below
	CAFR Report	See Link below

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

The Louisiana Legislative Auditors are responsible for the Single Audit and determining the annual expenditure threshold for having a single or program-specific audit conducted. See RS 24.513 at <http://www.legis.la.gov/Legis/Law.aspx?d=84127>.

The State of Louisiana is in full compliance with Single Audit requirements. The Louisiana Legislative Auditor (LLA) is required by statute (RS 24.513) to audit the financial statements of individual state agencies, departments, boards, and commissions that are included within the State's Comprehensive Annual Financial Report (CAFR). The State of Louisiana Single Audit Report for the Year Ended June 30, 2018, is available electronically at:

[https://www.lla.la.gov/PublicReports.nsf/4BC3A649924075EE862583C90058B492/\\$FILE/0001C3AD.pdf](https://www.lla.la.gov/PublicReports.nsf/4BC3A649924075EE862583C90058B492/$FILE/0001C3AD.pdf)

The State of Louisiana Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018, is available electronically at:

<https://www.doa.la.gov/osrap/library/Publications/CAFR%20FY18%20FINAL.pdf>

1. Findings

The Louisiana Single Audit Report for the Year Ended June 30, 2018, contained two reportable findings for the Louisiana Office of Community Development, Disaster Recovery Unit relating to Catalogue of Federal Domestic Assistance (CFDA) 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii. Both were considered material weaknesses in internal control.

The findings are as follows:

- 2018-014 - Inadequate Grant Recovery of Homeowner Assistance Program Awards (Schedule C, page 44); and
- 2018-015- Inadequate Recovery of Small Rental Property Program Loans (Schedule C, page 46).

2. State Response to Findings

OCD prepared a Management Corrective Action Plan for each of the findings presented in the Single Audit, describing how these issues are being addressed. A Corrective Action Plan for each of the findings can be found within the Single Audit:

- 2018-014 - Inadequate Grant Recovery of Homeowner Assistance Program Awards (Appendix B-4); and
- 2018-015 - Inadequate Recovery of Small Rental Property Program Loans (Appendix B-6).

The responsible party is the Louisiana Legislative Auditor. The contact will be the Director of Finance and Reporting and may be contacted at 225-219-9600.

2.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
	AFR Packets	See Link below

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

This Office of Finance and Support Services (OFSS) prepares the Annual Financial Report (AFR) using the instructions outlined by the Office of State Reporting and Accounting Policy (OSRAP) who is responsible for producing the Consolidated Annual Financial Report (CAFR). See OSRAP website for instructions for completing the AFR and the Schedule of Expenditures of Federal Awards at <http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>.

The responsible party is OSRAP. The contact will be the Director of Finance and Reporting and may be contacted at 225-219-9600.

3.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix D	Schedule of Prior Audit Findings	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

The Office of Statewide Reporting and Accounting Policy (OSRAP) is responsible for producing the Consolidated Annual Financial Report (CAFR). Their procedures include implementation of corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan. See **Appendix D** for instructions regarding prior year findings. The responsible party is OSRAP. The contact will be the Director of Finance and Reporting and may be contacted at 225-219-9600.

4.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix E	Policy of Annual Submission of Single Audit Data Collection Form	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

The Office of Statewide Reporting and Accounting Policy (OSRAP) is responsible for producing the Consolidated Annual Financial Report (CAFR). The Louisiana Legislative Auditors (LLA) is responsible for producing the Single Audit. Both OSRAP and the LLA in conjunction with the Commissioner's office will electronically submit to the Federal Audit Clearinghouse the data collection form. The responsible party is both the LLA and OSRAP. The contact will be the Director of Finance and Reporting and may be contacted at 225-219-9600.

See **Appendix E**, labeled the Office of Statewide Reporting and Accounting Policy (OSRAP) "Policy of Annual Submission of Single Audit Data Collection Form to the Federal Audit Clearinghouse". This is a draft policy and upon completion will be forwarded to HUD.

5a.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
	Grantee Administration Manual	See Link Below Pg. 72 of 249
Appendix F	Subrecipient Monitoring Procedures Audit Requirements	Page 17

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

Each subrecipient is provided a copy of the Grantee Administrative Manual at or before the subaward, which list the audit requirements in section 5.11 which can be found at the link

<http://www.doa.la.gov/Pages/ocd-dru/DRadminManual.aspx>.

Also, OCD sends out a notification letter to each subrecipient thirty days prior to their fiscal year-end notifying them of their responsibility to comply with 2 CFR 200. See **Appendix F**, OCD Subrecipient Monitoring Procedures Audit Requirements, titled "Metastorm" subsection "Notification Letters". The responsible party is the Audit Specialist and may be contacted at 225-219-9600.

5b.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix F	Subrecipient Monitoring Procedures Audit Requirements	Pg. 17

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

OCD sends out a notification letter to each subrecipient thirty days prior to their fiscal year-end notifying them of their responsibility to comply with 2 CFR 200. In addition, OCD sends out delinquent letters to those subrecipients that have not submitted their audits timely. See **Appendix F**, OCD Subrecipient Monitoring Procedures Audit Requirements, titled "Metastorm" subsection "Notification Letters". The responsible party is the Audit Specialist and may be contacted at 225-219-9600.

In addition, the Louisiana Legislative Auditors maintains a database of all audits received and reviewed by them. If the audit has not been received within six months of its fiscal yearend, the LLA notifies the sub-recipient that they are placed on the non-compliant list which automatically triggers a stop of all state payments to that entity until such time as the sub-recipient is removed from the non-compliant list by the LLA. See the LLA website at <https://lla.la.gov/reports-data/non-compliance/non-compliance-list/index.shtml>. The responsible party is the Louisiana Legislative Auditor. The contact for this will be the Director of Finance and Reporting and may be contacted at 225-219-9600.

5c.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix F	Subrecipient Monitoring Procedures Audit Requirements	Oversight Responsibilities Pg. 11-12

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

The subrecipient must send a written Corrective Action Plan (CAP) to the Audit Section within 30 days, indicating how the finding(s) will be addressed (if a copy of the CAP was not included with the submission of the audit). See **Appendix F**, OCD Subrecipient Monitoring Procedures Audit Requirements, titled "Oversight Responsibilities". The responsible party is the Audit Specialist and may be contacted at 225-219-9600.

The Compliance Section also produces Monitoring Reports which require each subrecipient to submit a written response to clear any findings and/or concerns within 30 days of the receipt of the report. The responsible party is the Compliance Manager and may be contacted at 225-219-9600.

5d.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix F	Subrecipient Monitoring Procedures Audit Requirements	Pg. 13-14

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

Within six months of the date that the Single Audit is received, as reported by the FAC, a Management Decision must be issued to the audited entity for all deficiencies pertaining to HUD awards it provided to subrecipients that were detected through the audit. See **Appendix F**, OCD Sub recipient Monitoring Procedures Audit Requirements, titled "Management Decision". The responsible party is the Audit Specialist and may be contacted at 225-219-9600.

Part C. Procurement Processes

1.

Response: N/A

2.

Response: N/A

3.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix G	Louisiana Procurement Code	All
Appendix H	Procurement Cross Walk	All
Appendix I	Procurement Policy	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

For Procurement, the state follows the Louisiana Revised Statutes 39, Chapter 17 titled Louisiana Procurement Code. (See **Appendix G**). These policies of the state align with the requirements set forth under 2 CFR 200.317 -200.326 ensuring fair and open competition. A cross walk between the federal regulatory requirement and its counterpart under the Louisiana Procurement Code can be found in **Appendix H**.

All other subrecipients are now required to follow 2 CFR Part 200.318 through Part 200.326, which can be found in the Grantee Administrative Manual at <http://www.doa.la.gov/Pages/OCD/DRAdminManual.aspx> Section 6 titled "Procurement Methods and Contractual Requirements".

The state shall comply with the procurement requirements of 24 CFR 570.489(g) and evaluate the cost or price of the product or service. Additionally, if OCD designates as the administering agency chooses to provide funding to another state agency, OCD will require the other state agency to follow the procurement policies of this agency. A copy of the Procurement Policy can be found in **Appendix I**.

The responsible party for procurement and contract management will be the OCD Contracts Specialist reporting to the Finance and Reporting Director and may be contacted at 225-219-9600. The Contracts Specialist will be responsible for adhering to Louisiana state law regarding procurement as well as all State of Louisiana Division of Administration Office of State Procurement policies and procedures to ensure that the state's contracting and purchasing activities are conducted in accordance with applicable law, regulation and policy. More information may be found at their website at <http://www.doa.la.gov/Pages/osp/Index.aspx>.

4.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix Q	Legal Opinion on Proficient Procurement Policies and Procedures	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

See **Appendix Q** attached for Legal Opinion regarding proficient procurement policies and procedures.

Part D. Procedures for Prevention of Duplication of Benefits

1.,2.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix J	Duplication of Benefits Policy	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

In accordance with the Stafford Act, OCD, has established a Duplication of Benefits Policy which can be found in the Grantee Administrative Manual. A copy of the policy is attached as **Appendix J**. The policy identifies procedures which allows for the following:

- Verify all sources of DR assistance;
- Determine applicants unmet needs; and
- Ensuring beneficiaries agree to repay.

The responsible party will be the Program Manger and may be contacted at 225-219-9600.

Part E. Procedures to Determine Timely Expenditures

1., 2., 3., 4., 5., 6., and 7.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix K	Timely Expenditures	All
Appendix L	CDBG-DR Program Income Guidelines	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

Grantees are required to spend funds within the statutory guidelines; 50% of its allocation of CDBG-MIT funds on eligible activities within six years of HUD's execution of the grant agreement and 100% of its allocation within twelve years. OCD establishes timelines within each agreement in order to meet requirements. Per grant requirements, penalties for failure to meet milestones will be included in agreements, which may result in a full or partial recapture of funds or a reduction in award amounts.

The Policy and Procedure to Determine Timely Expenditures can be viewed in **Appendix K** and the CDBG-DR Program Income Guidelines can be found at **Appendix L**.

The responsible party is the Director of Finance and Reporting and may be contacted at 225-219-9600.

Part F. Procedures to Maintain a Comprehensive Website

1., 2., 3., 4., 5.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix M	Comprehensive Website	All

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

The Louisiana Office of Community Development has developed and continues to maintain a comprehensive website dedicated to the state of Louisiana's CDBG-MIT programs and related activities associated with these funds which is updated at a minimum monthly or sooner if needed. The link for the website is <https://watershed.la.gov/>. See **Appendix M** for a copy of the policy.

The responsible party will be the Deputy Executive Director and can be contacted at 225-219-9600.

Part G. Procedures to Detect Fraud, Waste, and Abuse of Funds

1., 2., 3., 4., 5., 6., and 7.

Response: Yes

Reference

Reference File Name	Title of Document	Page Number(s)
Appendix N	Detection of Fraud, Waste and Abuse	All
Appendix O	Internal Audit Charter	All
Appendix P	Internal Audit Plan for Fiscal Year 2020	All
Link	Grantee Administration Manual	80

Grantee: Explain how the information in the policy, procedures, or system referenced above is sufficient to show compliance with the requirements of question(s)...

The Louisiana Office of Community Development has a Detection of Fraud, Waste, and Abuse of Funds Policy for CDBG-MIT funds, **see Appendix N.**

In the policy, OCD evaluates the capacity of potential subrecipients using many sources. One such source is the Louisiana Legislative Auditor's reporting database. They receive and review up to 3,500 audits of state and local governments and their related quasi-public enterprises. Another source is the OCD Grantee Administration Manual which is provided and reviewed with all new subrecipients.

The process of detecting any fraud, waste and abuse of CDBG-DR and CDBG-MIT funds is an ongoing process and is monitored constantly. Each program will be responsible for incorporating this policy into its operating procedures.

The Grantee Administration Manual, Section 6.5 titled "Conflict of Interest" address Conflict of Interest and may be viewed at

https://www.doa.la.gov/OCDDRU/Administration%20Manual/Section_6/Section_6_v4.0.pdf

The policy addresses the Division of Administration's Internal Auditor role and includes the Louisiana Division of Administration Internal Audit Charter which list the responsibilities of the Internal Auditor and the Internal Audit Plan for Fiscal Year 2020 which identifies how risk is measured. The plan also acknowledges there are inherent risks and limitation with any method or system or prioritizing audits. As a result, the risk factors which comprise the audit plan will be periodically evaluated and modified when necessary. This would include enhanced resources to cover CDBG-MIT grant funds. See both **Appendix O**, titled Internal Audit Charter and **Appendix P**, titled Internal Audit Plan.

The policy also addresses training which is ongoing by OCD staff and outside CDBG experts for the state and its subrecipients. This training will comply with all Federal Register Notices regarding training requirements.

The responsible party will be the Director of Finance and Reporting and can be reached at 225-219-9600.