



Continuum of Care Program

Start-Up Training



Training Housekeeping - Etiquette

When entering Skype – **Select the “Don’t join audio” option**

The audio portion of the training is a conference call. The call-in information is:

Number **1-888-330-1716** Access Code **6399068**

All participants will be in listen only mode – Please use the chat feature to ask questions. If we are unable to answer questions, we will provide follow-up responses to registrants. Please contact your CPD Representative for any additional clarifications.

Should we have time to answer questions, we will unmute all participants. At that time, we will ask you to mute your phones and only unmute to ask questions. If your phone does not have a mute feature, you may use *6 to toggle mute.



Overall Objective

- Recipients and subrecipients will be able to understand the CoC Program interim rule requirements and responsibilities related to project operation and grant administration



Program Components



Program Components

PH

- Community-based housing without a designated length of stay
- Includes both Permanent Supportive Housing (**PSH**) and Rapid Re-Housing (**RRH**)
- Program participant must be a tenant on a lease/sublease for a term of at least one year
 - The lease/sublease must be renewable for terms that are a minimum of one month long, terminated only for cause



Program Components

PH:PSH

- Long-term housing assistance where supportive services are provided to assist individuals or families experiencing homelessness with a disability to live independently
- Assistance can only be provided to individuals and families experiencing homelessness in which one adult or child has a disability (note different criteria for chronically homeless)



Program Components

PSH: Dedicated & DedicatedPLUS

- Dedicated Permanent Supportive Housing projects are required to serve 100% chronically homeless individuals and families.
- In FY 2017, HUD introduced the concept of DedicatedPLUS which allows recipients of PSH funding to serve households experiencing chronic homelessness as well as households who are highly vulnerable but not currently experiencing chronic homelessness.



Program Components

PSH: Dedicated Plus Eligibility

Participants must meet at least one of the following criteria at intake:

- Experiencing chronic homelessness as defined in 24 CFR 578.3
- Residing in a transitional housing project that will be eliminated and meets the definition of chronically homeless in effect at the time in which the individual or family entered the transitional housing project
- Residing in a place not meant for human habitation, emergency shelter, or safe haven and does not currently meet the definition of chronically homeless, but did prior to entering a permanent housing project in the last year which they were unable to maintain



Program Components

PSH: DedicatedPlus Eligibility (continued)

- Residing in transitional housing funded by a Joint TH and PH-RRH component project and who were experiencing chronic homelessness as defined at 24 CFR 578.3 prior to entering the project
- Residing and had resided in a place not meant for human habitation, a safe haven, or emergency shelter for at least 12 months in the last three years, but has not done so on four separate occasions
- Receiving assistance through a Department of Veterans Affairs (VA)-funded homeless assistance program and met one of the above criteria at initial intake to the VA's homeless assistance system.



Program Components

PH: Rapid Re-Housing

- Assistance to move as quickly as possible into permanent housing
- Achieve stability in that housing through a combination of rental assistance and supportive services



Program Components

PH:RRH

- Continuum's written RRH standards
 - **Prioritize** who receives RRH assistance in that continuum
 - **Amount or %** of rent the participant must pay
- Grant recipient's written RRH standards for the project
 - Maximum **amount or %** of rental assistance that a participant may receive
 - Maximum number of **months** may receive RA
 - Maximum number of **times** may receive RA
 - **If** participant is required to share in the cost of rent

Clear policies/procedures for determining assistance, so transparent

- Document files



Program Components

PH:RRH

- Tenant-based rental assistance for up to 24 months
- Supportive services to assist program participants to obtain and maintain stability in permanent housing
- Monthly case management meetings required
- Allowed 6 months of follow-up services
- In FY 2017, significant changes were made to who can be served by a new or renewal RRH project



Program Components

PH:RRH - Eligibility

Projects awarded RRH funding may serve individuals and families who meet the following criteria:

- residing in a place not meant for human habitation;
- residing in an emergency shelter or coming directly from the streets;
- persons meeting the criteria of paragraph (4) of the definition of homeless, including persons fleeing or attempting to flee domestic violence situations;
- residing in a transitional housing project that was eliminated;
- residing in transitional housing funded by a Joint TH and PH-RRH component project; or
- receiving services from a VA-funded homeless assistance program and met one of the above criteria at initial intake to the VA's homeless assistance system.



Program Components

TH

- Facilitates the movement of individuals and families experiencing homelessness to permanent housing within 24 months
- Program participants must have a lease, sublease, or occupancy agreement for a term of at least one month, that ends in 24 months



Program Components

Joint TH & RRH

- Combines two existing program components – transitional housing (TH) and permanent housing-rapid rehousing (RRH) – in a single project to serve individuals and families experiencing homelessness
- Project must offer RRH for participants in TH
- Eligible costs are limited to:
 - Operating, leasing, and capital costs to provide TH
 - Short or medium term tenant based rental assistance for RRH
 - Supportive services, HMIS and Project administrative costs are eligible costs for both types of assistance.



Program Components

SSO

- Grant funds can only be used to pay for costs of eligible supportive services provided to unsheltered and sheltered persons for whom the recipient or subrecipient is not providing housing or housing assistance
- CoCs can have SSO projects dedicated to operating the CoC's coordinated entry



Program Components

HMIS

- This is only for HMIS Leads and allows HMIS Leads to support costs to manage and operate a CoC's HMIS
- Recipients funded under all other component types can request an HMIS budget line item for costs of contributing client-level data to the HMIS, but cannot apply for HMIS funding under the HMIS program component



Program Component Resources

- [CoC Toolkit: CoC Program and Eligible Costs](#)
- [Overview of CoC Program Components and Eligible Costs](#)



Planning Grants

- Capped at 3% of the FPRN amount or an amount per NOFA
- Can be utilized to assist with Continuum responsibilities under both the CoC and ESG Programs
- Eligible costs include:
 - developing the Continuum
 - coordination of activities within the Continuum
 - the Continuum's annual application to HUD
 - participating in the consolidated plan process
 - evaluation of project outcomes
 - project monitoring & enforcement of HUD program requirements



Eligible Costs



Eligible Costs

- Acquisition/rehabilitation/new construction
- Leasing
- Rental assistance
- Supportive services
- Operating
- HMIS
- Project administration



Eligible Costs

Eligible Costs	Program Components				
	Permanent Housing		TH	SSO	HMIS
	PH: PSH	PH: RRH			
Acquisition	✓		✓	✓	
Rehabilitation	✓		✓	✓	
New construction	✓		✓		
Leasing	✓		✓	✓	
Rental assistance	✓	✓	✓		
Supportive services	✓	✓	✓	✓	
Operating costs	✓		✓		
HMIS	✓	✓	✓	✓	✓
Project administration	✓	✓	✓	✓	✓

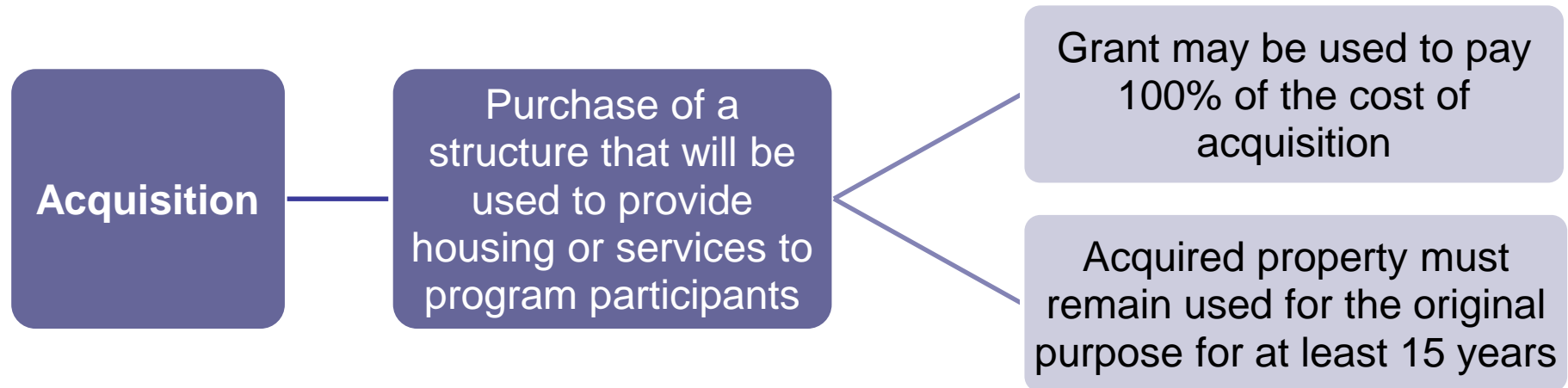


Eligible vs. Approved Costs

Eligible	Approved
All costs included in the CoC Program interim rule	<ul style="list-style-type: none">• Each project has approved budget line items
	<ul style="list-style-type: none">• Recipients may only spend CoC Program funds on approved costs
	<ul style="list-style-type: none">• HUD approval is required to amend the budget to spend money on CoC Program eligible costs other than those that were included in the project budget approved through the application process, unless the change represents less than 10% of the budget line item.



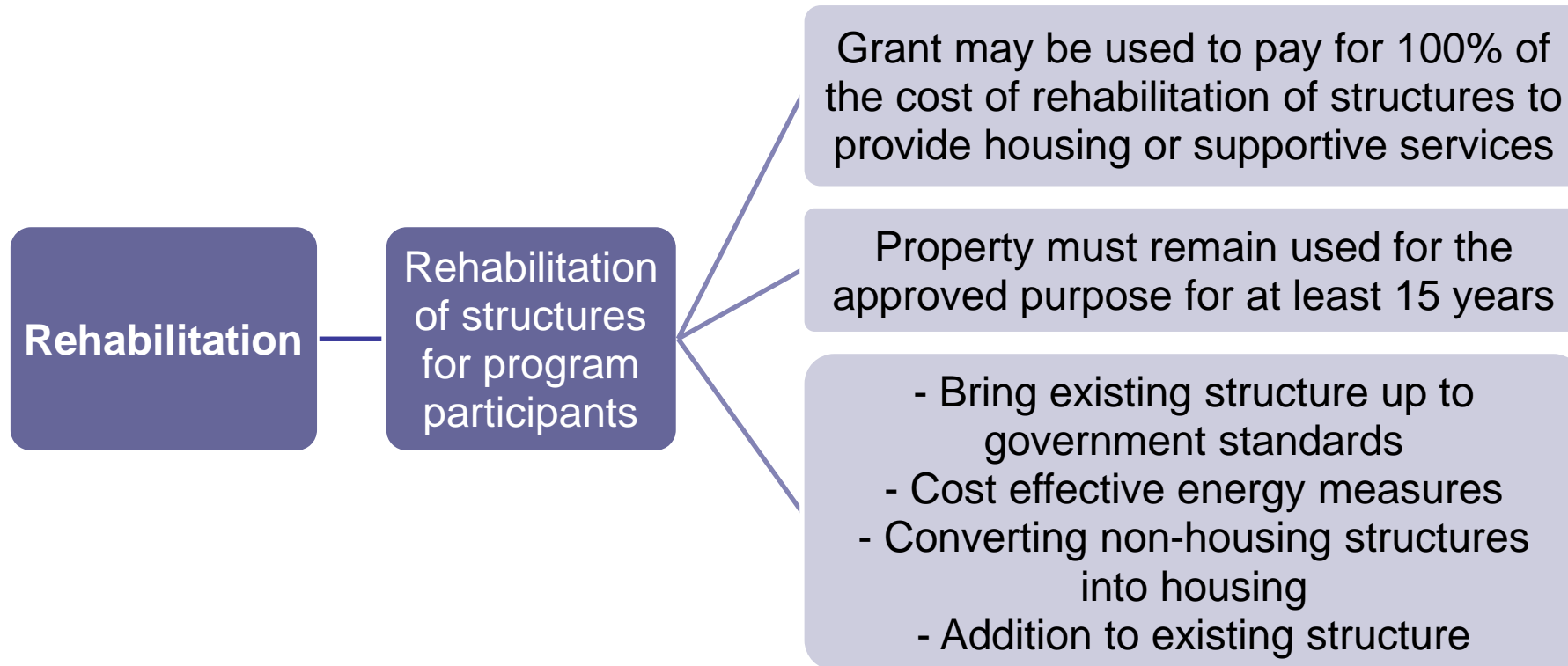
Eligible Costs – Acquisition



Eligible Cost under PH: PSH, TH, or SSO



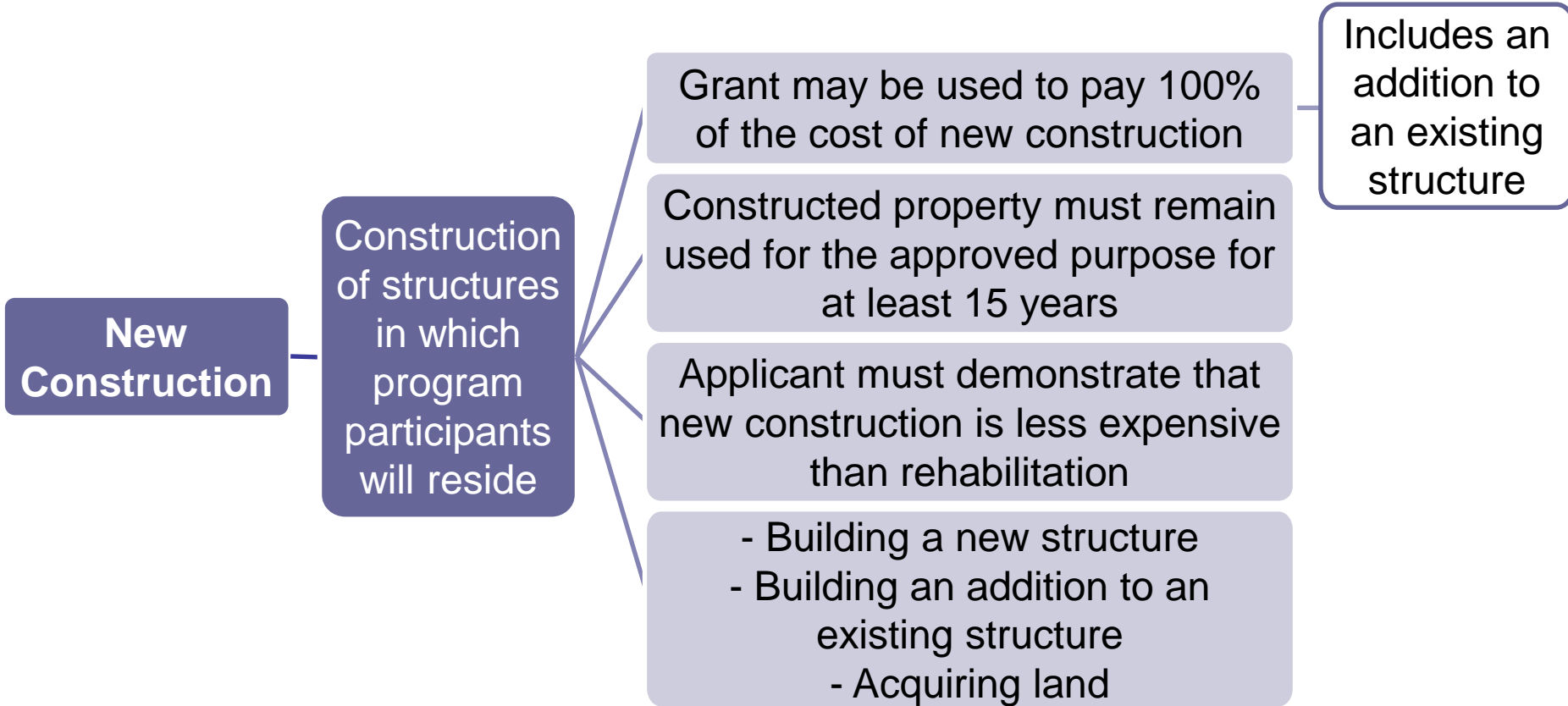
Eligible Costs – Rehabilitation



Eligible Costs under PH: PSH, TH, or SSO



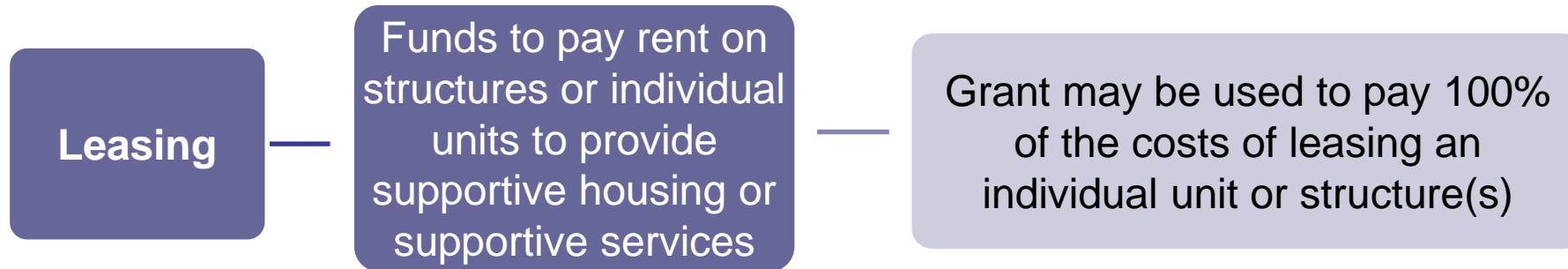
Eligible Costs – New Construction



Eligible Cost under PH: PSH or TH



Eligible Costs – Leasing



Eligible Costs under PH: PSH, TH, and SSO



Other Eligible Leasing Costs

- Security deposits
 - Up to two month's rent
- First and last month's rent of an individual unit

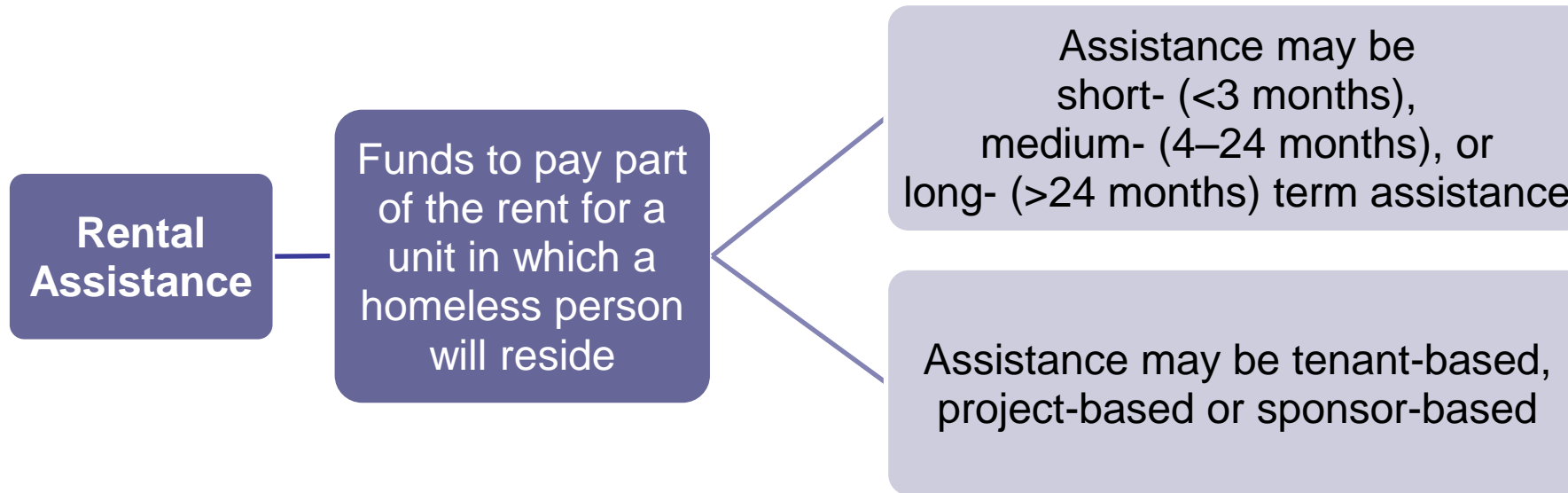


Leasing Vacant Units

- Recipient or subrecipient may pay rent on vacant units until a new program participant moves in



Eligible Costs – Rental Assistance



Eligible Costs under PH and TH



Other Eligible Rental Assistance Costs

- First and last month's rent
- Security deposits (up to 2 months rent)
- Property damages (up to 1 month) – NOT RRH
- Vacancy payments (up to 30 days)
- Staff and overhead costs directly related to carrying out rental assistance activities (e.g., HQS inspections, writing rent checks)



Administering Rental Assistance

- Nonprofit organizations have permanent authority to administer rental assistance awarded through the CoC Program **for Permanent Housing**
- **Transitional Housing** projects are required to have a State, local government, or PHA administer the rental assistance
 - If an eligible entity cannot be identified, recipient may submit a waiver request to the HUD field office explaining the hardship, with reference to 24 CFR 578.51(b) of the CoC Program interim rule



Rental Assistance Administrative Costs

Rental assistance costs can also include:

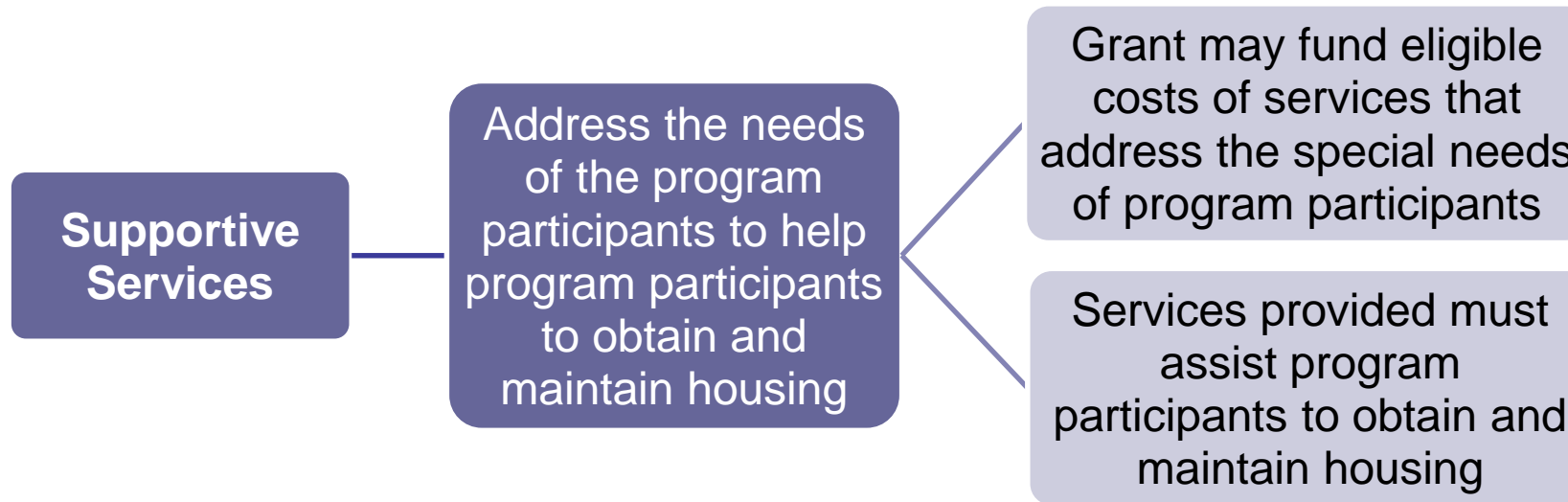
- Processing rental payments to landlords
- Examining participant income and family composition
- Providing housing information and assistance
- Inspecting units for compliance with housing quality standards
- Receiving new participants into the program

Expenses can be paid by:

- Using matching funds
- If the project is not 100 percent leased, rental assistance funds may be used
- Or if the project is 100 percent leased but the project is paying at below FMR rates, then it may use the excess grant funds



Eligible Costs – Supportive Services



Eligible Costs under PH, TH, SSO



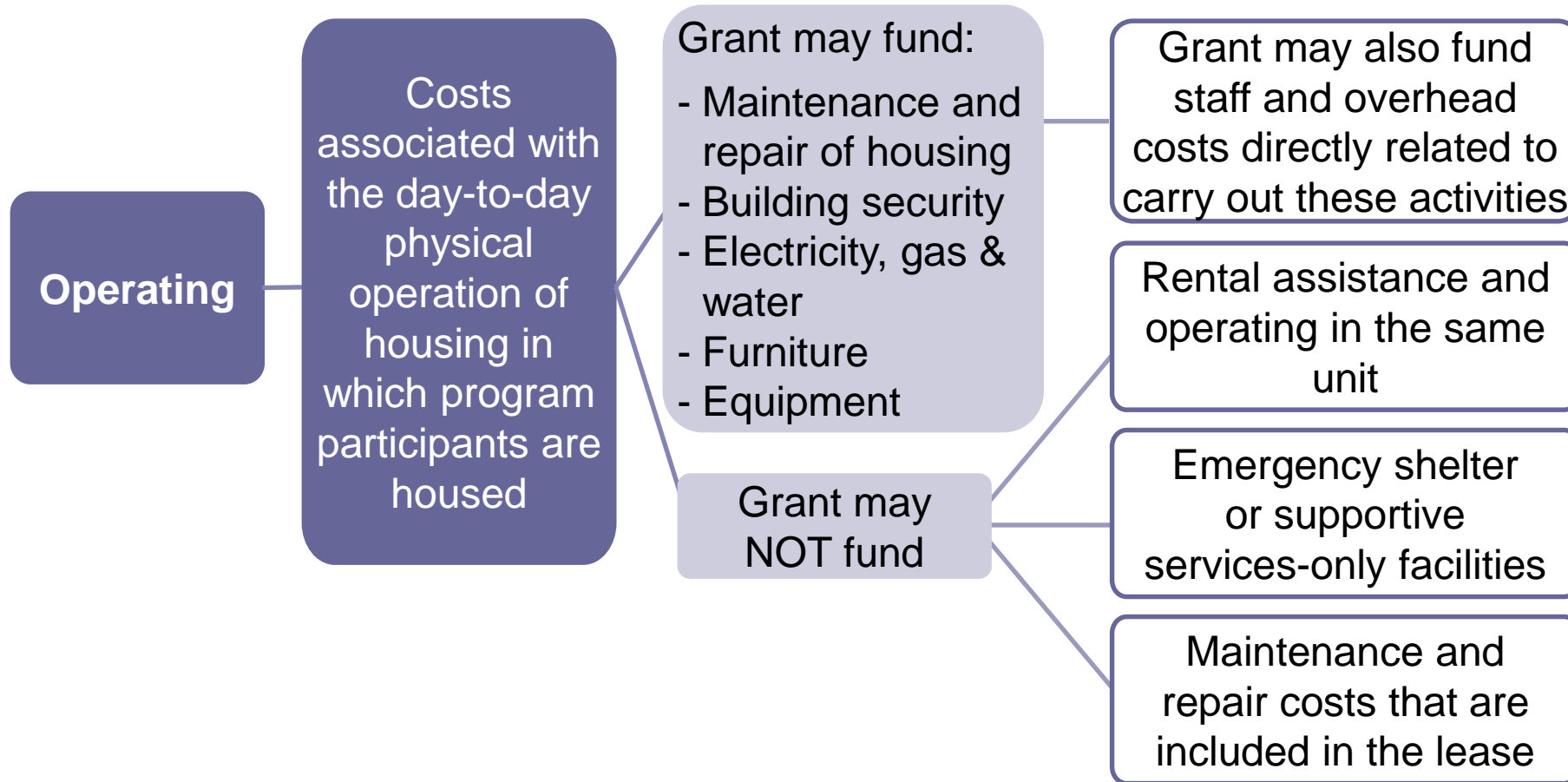
Eligible Costs – Supportive Services

- In general, grant funds may be used **only** on those services listed in the CoC Program interim rule:
 - Assessing service needs
 - Moving costs
 - Case management
 - Child care
 - Education services
 - Employment assistance & job training
 - Food (no longer an eligible operating cost)
 - Housing search & counseling services
 - Legal services
 - Life skills training
 - Mental health services
 - Outpatient health services
 - Outreach services
 - Substance abuse treatment services
 - Transportation
 - Utility deposits

Grant may also fund staff and overhead costs directly related to carry out these activities



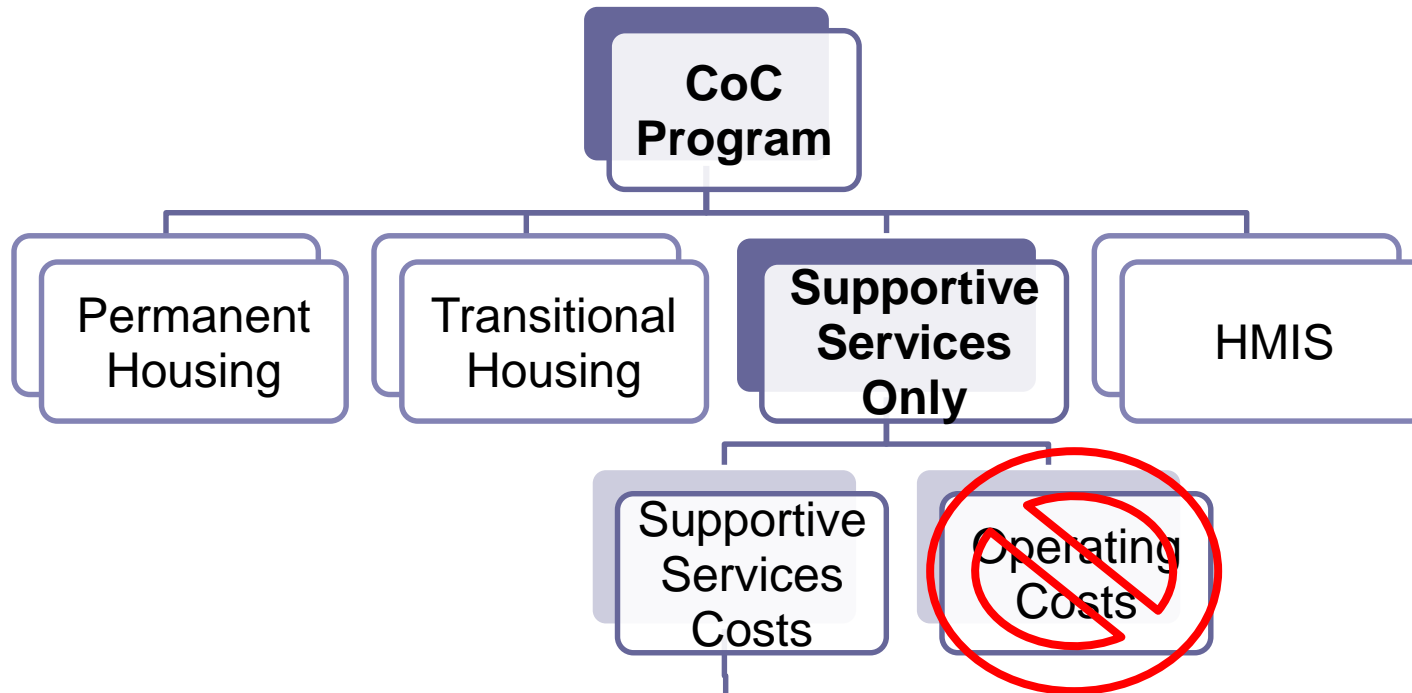
Eligible Costs – Operating



Eligible Costs under PH: PSH or TH



Operating Costs in SSO Projects

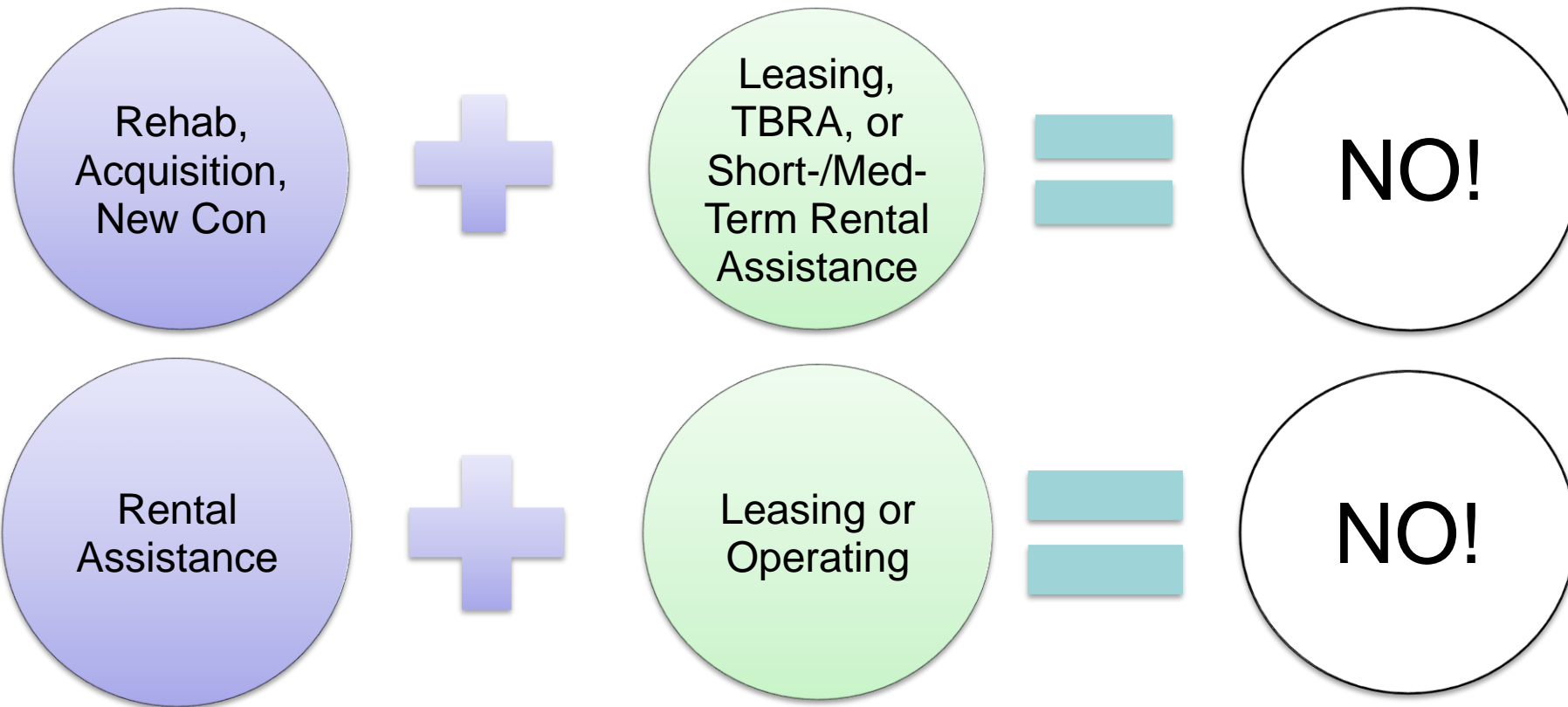


Day-to-day operation of the supportive service-only facility (maintenance, repair, building security, furniture, utilities and equipment) are eligible as a supportive service



Restrictions on Combining Funds

- The following types of assistance may not be combined in a **single housing unit**





Eligible HMIS Costs

- Any project may have an HMIS budget line item for costs associated with HMIS data collection.
- Eligible HMIS data collection costs:
 - Purchasing or leasing computer hardware, software and/or software licenses
 - Leasing office space, equipment, furniture, and utilities for HMIS activities
 - Salaries, operating costs, and duties as required to operate an HMIS
 - Trainings related to the use of HMIS
 - Reporting to CoC on HMIS



Eligible Costs – Project Administration

- Project administration funds can be used to conduct:
 - General management, oversight and coordination
 - Training on CoC requirements
 - Environmental review
- Recipients are required to share at least 50% of project administrative funds with subrecipients.
- Costs of carrying out other eligible activities should be charged to those budget line items, NOT project administration.

Eligible Activity under ALL Components



Uniform Administrative Requirements

- The 2 CFR Part 200 Uniform Administrative Requirements apply to the competitive CPD program grants including the CoC Program.
- The Uniform Requirements with all amendments to 2 CFR part 200 are available in the electronic Code of Federal Regulations at www.ecfr.gov .
- [CPD Notice 16-04](#): Transition and Implementation Guidance



Indirect Costs

- Applicants selected for funding pursuant to this NOFA may charge indirect costs to the award.
- Indirect costs are expenses of doing business not readily identified with a particular activity but necessary for general operation of applicant organization and conduct of activities it performs.
- Applicants with an approved federally negotiated indirect cost rate must submit with their application.
- Applicants that do not have an approved federally negotiated indirect cost rate may charge a maximum rate of 10% of modified total direct costs.



Indirect Cost Rate

- Recipients that choose to develop an Indirect Cost Rate Proposal, with HUD as the cognizant agency, must submit the proposal to HUDCPDIndirectCostRates@hud.gov for review and approval.
- For recipients needing a rate extended, where HUD is the cognizant agency, please submit the current approved rate and an email to HUDCPDIndirectCostRates@hud.gov requesting an extension.



Limitation on Use of Funds

- No assistance may be used to replace state or local funds previously used/designated to assist individuals or families experiencing homelessness.
- The federal, state, or local government receiving funds cannot discriminate against an organization on the basis of religious affiliation.
- Recipients and subrecipients may NOT charge program participants program fees.



Eligible Cost Resources

- [Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- [Overview of Program Components and Eligible Costs](#)



Registering in eLOCCS and Secure Systems



Registering in eLOCCS and Secure Systems

What Can HUD Do in LOCCS?

- View grantees HUD portfolio
- View individual grant detail
- Spread grant budgets
- Review vouchers out-for-review
- Place grant level flags
- View grantee eLOCCS users and their access authority

What Can Grantees Do in eLOCCS?

- View their HUD portfolio
- View individual Grant detail
- Enter a voucher (if authorized)
- Enter Program information if required
- Maintain their personal email address
- Control who in their organization receives LOCCS emails



Registering in eLOCCS and Secure Systems

OVERVIEW OF FOUR (4) REGISTRATION COMPONENTS

1. **Secure Systems** Business Partner Registration – Only needs to occur once for your organization
2. **Secure Systems** “Coordinator” - Serves as the Business Partner’s system administrator. Must be LOCCS “Authorizing Official”.
3. **Individual Users** must register in **Secure Systems** to obtain a Secure System’s ID aka “M” ID.
4. HUD-27054E **eLOCCS** Access Authorization Form is completed. Separate from Secure Systems registration. Secure Systems “Coordinator” must be eLOCCS “Authorizing Official”.



Registering in eLOCCS and Secure Systems

Component 1: Secure Systems Business Partner Registration

- Use Tax Identification Number (TIN)
- HUD Multifamily or PHA
- Only select PHA if your organization is a PHA
- REAC 1-888-245-4860

Component 2: Secure Systems “Coordinator” Registration

- Two available types: **“Coordinator”** or **“User”**
- **Coordinator ID** – Serves as system administrator to retrieve Secure Systems User IDs, establish the appropriate systems link (eLOCCS) & assign LOCCS Roles
- **User ID** – Can access Secure Systems, but requires Coordinator to assign roles



Component 3: Secure Systems “User” Registration

- Organization type Multifamily Housing Entity (unless a PHA)
- Select User
- Coordinator can assign the Query and Adm LOCCS roles to establish the eLOCCS link

Component 4: HUD-27054E eLOCCS Access Authorization Form

- Components 1, 2, and 3 are independent of eLOCCS registration.
- Must have a Secure Systems ID to complete the HUD 27054E form and registration.



Registering in eLOCCS and Secure Systems

Component 4: HUD-27054E eLOCCS Access Authorization Form (p. 1)

eLOCCS Access Authorization Form

U.S. Department of Housing
and Urban Development

OMB Approval No. 2535-0102
(exp. 4/30/2020)

See Instructions, Public Burden, and Privacy Act statements before completing this form

This form is to be approved by the recipient's (or grantee's) Chief Executive Officer or equivalent. All forms must be sent to your HUD Program Office for review and approval. Retain a copy. **MANDATORY REQUIREMENT:** New User, Reinstale User and Change Secure Systems ID must be NOTARIZED. **GRANTEE** - Mail form to your grant program officer. **PROGRAM OFFICER:** Required to mail the completed and certified form to: OCFO, User Support Branch (FYMU) 451 7th Street SW, Room 3114, Washington, DC 20410.

1. Type of Function(s)		2a. Secure Systems ID (mandatory)	2b. New Secure Systems ID (if changing ID)
1 <input type="checkbox"/> New User	5 <input type="checkbox"/> Revise Authorizations		
2 <input type="checkbox"/> Reinstale User	6 <input type="checkbox"/> Name/Address Change		
3 <input type="checkbox"/> Terminate User	7 <input type="checkbox"/> Other _____		
4 <input type="checkbox"/> Change Secure Systems ID			
3. Authorized User's Name (last, first, mi) Print or Type		Title (mandatory)	Office Telephone Number (include area code)
Complete Mailing Address		E-Mail Address	
4. Authorizations (see next page) are required for New User, Reinstale User and Revise Authorization functions. Attach one or more authorization pages as needed. Record the number of attached pages to the right. Each page should be Initialed by the Approving Official and HUD Program Office POC.			Number of Authorization Pages Attached
5. Authorized User's Signature			Date (mm/dd/yyyy)
I authorize the person identified above to access eLOCCS via HUD's Secure Systems.			
6. LOCCS Approving Official Name (last, first, mi) Print or Type		Title	7. Notary (must be different from user and approving official) Seal, Signature, and Date Notarized (mm/dd/yyyy)
E-Mail Address		Secure Systems User ID (mandatory)	
Complete Mailing Address		Office Telephone Number (include area code)	
Approving Official's Signature		Date (mm/dd/yyyy)	
8. HUD Program Office Point of Contact's Name (last, first, mi) Print or Type		Title	
E-Mail Address		Office Telephone Number (include area code)	
HUD Program Office Point of Contact's Signature		Date (mm/dd/yyyy)	

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)
Previous editions are obsolete. Page 1 of 2 Form HUD-27054E (4/2017)





Registering in eLOCCS and Secure Systems

[Component 4: HUD-27054E eLOCCS Access Authorization Form \(p. 2\)](#)

Use one of the blocks below to enter requested authorizations as needed for the Type of Function checked in block 1. Most users should use block 9. Use block 10 if you are requesting access for multiple organizations under the same program area (for example, SCMF users need access to many organizations). Use multiples of this Authorization page as needed. Enter the number of Authorization pages used in block 4.

9. Program Area Authorizations		
Reason:		
Organization Tax ID:	Organization Name:	
Program Area	Program Area Name	Q - Query D - Drawdown

10. Multiple Organizations for a Single Program Area		
Reason:		
Program Area:	Program Area Name:	
Organization Tax ID	Organization Name	Q - Query D - Drawdown

11a. Authorized User's Initials and date	11b. Approving Official's Initials and date	11c. HUD Program Office Initials and date
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Warning: HUD will accept the Maintenance of Subsidy Condition only if entered on the initial, CS USC 4100, 4020, 4026 or USC 8220, 8202. Previous editions are obsolete. Page 2 of 2 Form HUD-27054E (4/2017)





Registering in eLOCCS and Secure Systems

- HUD 27054E Form Approval
 - Send to the Field Office for review
 - F.O. signs and dates the HUD-27054E
 - F.O. sends the form to Office of Chief Financial Officer (OCFO) Security Office in Washington, DC
- OCFO's Security Office Processing
 - OCFO reviews form and processes request
 - LOCCS system will generate an Access Authorization email to user within 10 days that access has been granted
 - If access has been disapproved, the form will be sent back to the Field Office



Countdown to Cash

4

Registration Components

- Business Partner
- Coordinator
- User
- eLOCCS Authorization

3

Registration Components In Secure Systems

- Business Partner
- Coordinator
- User

2

Systems

- Secure
- eLOCCS Partner

Roles in Secure Systems

- Coordinator
- User

Roles in eLOCCS

- Approving Official
- User

1

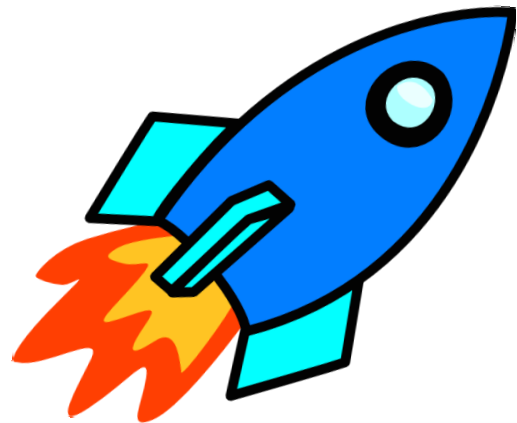
- Form HUD-27054E

- Password "M" ID

- Never share "M" ID

- Keep access current

- **NEVER CALL DC LOCCS**





LOCCS Quick Reference Links

- [Secure Systems User Guide](#)
- [eLOCCS Registration Guide](#)
- [LOCCS Access Guidelines](#)



Match



Understanding Match

- Must be cash or in-kind contributions
- Covers eligible costs of the project
- Costs incurred by a partner organization to provide “in kind” services to program participants must be documented by an MOU prior to grant agreement execution
- Program income can be used as match



What Is Not Match?

- Cash or any in-kind contribution used as match for another grant
- Cash or in-kind contributions statutorily prohibited as match or ineligible under that program's requirements
- In-kind services provided without an MOU
- Program Participant Savings
 - Savings belong to the program participant, not the recipient or subrecipient
- Federal benefits provided directly to the program participant (e.g. food stamps)



Match Requirements

- Must be able to document all costs using the same policies and procedures used to document CoC Program funding
- Match requirement – 25% cash or in kind for all line items except leasing
- Match is provided to the CoC Program grant – not to a specific budget line item
- Matching funds can only be used on eligible CoC Program costs



Match Examples

Without Leasing Funds

Supportive Services	\$25,000
Rental Assistance	\$20,000
Project Admin (10%)	\$4,500
Grant Total	\$49,500
Required Match (25% \$49,500)	\$12,375

With Leasing Funds

Supportive Services	\$25,000
Leasing	\$20,000
Project Admin (10%)	\$4,500
Subtotal (w/o leasing)	\$29,500
Required Match (25% \$29,500)	\$7,375



Match and Budget Line Items

Cost	CoC Program Funds	Match	Total
Operating	\$100,000	\$0	\$100,000
Services	\$0	\$25,000	\$25,000
Project Administration	\$10,000	\$2,500	\$12,500
Total	\$110,000	\$27,500	\$137,500



Match Documentation

- New projects must document formal match agreement (e.g., MOU for in-kind) prior to grant agreement. Renewal projects must provide it to the field office upon request.
- If recipient needs to change its in-kind matching source, the match agreement must be in place before a new source can be counted as match.
- Must demonstrate match is spent on eligible activities and incurred within the grant period.
- Must keep source documentation (e.g., MOU) on file for review when needed.



Cash Match Documentation

- Cash match should be substantiated with written documentation provided on the source agency's letterhead, signed, and dated by an authorized representative.
- Documentation must include:
 - Amount of cash to be provided for the project
 - Specific date the cash will be made available
 - Actual grant and fiscal year to which the cash match will be contributed
 - Allowable activities to be funded by the cash match



In-kind Goods Match Documentation

- In-kind donations must be substantiated with written documentation provided on the source agency's letterhead, signed, and dated by an authorized representative.
- Documentation must include:
 - Description and value of the donated goods
 - Specific date and grant (including fiscal year) for which the goods will be contributed
 - Method used to determine the value of the donation



In-kind Services Match Documentation

- An MOU for In-kind Services must be in place prior to provision of the service.
- The MOU must:
 - Provide an unconditional commitment to provide the service
 - Describe the specific service to be provided
 - Indicate the profession of persons providing the service and hourly cost of the service
 - The timeframe in which services will be provided
 - The system that will be used to document the actual level and value of services as provided



Match Resources

- [Importance of Documenting Match Under the CoC Program Podcast](#)
- [Match Requirements in the CoC Program Video](#)
- CoC Match FAQs:
<https://www.hudexchange.info/coc/faqs/>



Finance Topics

- Drawing funds to reimburse the recipient or subrecipient for eligible costs incurred and already paid.....OR
- Drawing funds for eligible costs incurred but not yet paid.





Finance Topics

If you draw for incurred costs not yet paid –

- 1) Know when the funds arrive in your bank account (all funds arrive by direct deposit)
- 2) Start writing checks to pay for the eligible expenses immediately (3 day rule)

If you draw for incurred costs already paid –

Reimburse the account(s) used to pay the expenses



Finance Topics

- Draw consistently (develop a process to draw every month or at a minimum every quarter)
- Track exactly what costs are being paid with the drawn funds
- Show the funds going in and going out
- Account for every penny drawn through ledgers, spreadsheets, etc and SOURCE DOCUMENTATION
- Documentation of a Sound Basis for charging costs to the program for shared items (such as office space, insurance costs, utility costs, etc.). HUD will pay its fair share but not more than that.





Finance Topics

Source Documentation

- Utility Bills
- Supply Invoices
- Maintenance Receipts
- Equipment Receipts
- Leases
- Insurance Bills
- Cost Allocations
- Time Sheets





Finance Topics

- Tenant Rent Calculations and Payments
- TIME SHEETS (Detailed as possible, i.e. client #s, description of work performed, budget item charged, etc)
- Transportation Logs
- Contracts with providers



How to make your HUD Rep Really Happy

- Well organized files – We enjoy receiving all documentation for a particular draw in one bundle when we monitor
- Spreadsheets – We love spreadsheets with real time data tracking expenses and payments by approved budget items.



Finance Topics

- Policies – Write it Down! Organize It! Share it with Staff!
- Policies/Procedures I ask about on Monitoring Review (Questions on Checklist)
 1. Recording Financial Transactions/Accounting Manual/Chart of Accounts
 2. Authority for Approving Financial Transactions
 3. Controlling Expenditures/Purchasing Requirements/Travel Authorizations
 4. Maintenance of Accounting Records



Audit Requirements

2 CFR 200.501(a) :

“A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.”

<http://harvester.census.gov/sac/>



Audit Requirements Continued

Annual Notification

Submission of the Notification of Annual Audit form – Let me know if you have to conduct a single audit

Electronic submissions of the Notification of Annual Audit should be sent to

greg.e.cecil@hud.gov



Finance Topics

