

DEPARTMENT OF THE TREASURY**ASSISTANCE LISTING 21.023 EMERGENCY RENTAL ASSISTANCE PROGRAM****I. PROGRAM OBJECTIVES**

Note: This program is considered a “higher risk” program for 2023, pursuant to 2 CFR section 200.519(c)(2). Refer to the “Programs with Higher Risk Designation” section of Part 8, Appendix IV, Internal Reference Tables, for a discussion of the impact of the “higher risk” designation on the major program determination process.

Two pieces of legislation authorized funding for Emergency Rental Assistance. The authorizations include some different legal requirements. Therefore, this Compliance Supplement addresses the requirements as “ERA 1” and “ERA 2.” ERA 1 was authorized by Division N, Title V, Section 501 of the Consolidated Appropriations Act, 2021 (the Act), Pub. L. No. 116-260 (December 27, 2020), codified at 15 USC 9058a. ERA 2 was authorized by Title III, Subtitle B, Section 3201 of the American Rescue Plan Act (ARPA), 2021, Pub. L. No. 117-2 (March 11, 2021), codified at 15 USC 9058c. Both ERA 1 and ERA 2 funding is defined as “other financial assistance” per 2 CFR Part 200.1 and both ERA 1 and ERA 2 are administered by Treasury as direct payments for specified use.

The purpose of ERA is to provide direct payments to eligible entities to assist eligible households with financial assistance and to provide housing stability services and, in the case of ERA 2 as applicable, to cover the costs for other affordable rental housing and eviction prevention activities. ERA grantees may provide assistance directly to eligible landlords and utility providers on behalf of an eligible household or directly to an eligible household (See 15 USC 9058a(c)(2)(C)(i) and FAQ 12 for more detail on landlords and utility provider participation in the program). Financial assistance for eligible households may include payment of rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, and other expenses related to housing. ERA grantees may also use funds to provide housing stability services as authorized by the respective statutes.

II. PROGRAM PROCEDURES**A. Overview**

ERA 1 provided \$25 billion for the US Department of the Treasury (Treasury) to make payments to States (defined to include the District of Columbia), US territories (Puerto Rico, US Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), Indian tribes or their tribally designated housing entities, as applicable, the Department of Hawaiian Home Lands, and certain local governments with more than 200,000 residents. These entities are collectively referred to as “eligible grantees” or “ERA 1 grantees.” ERA 1 award funds may be used to provide financial assistance and housing stability services to eligible households. All ERA 1 grantees that submitted the requested documentation to Treasury and executed a financial assistance agreement received their total ERA 1 award funds in one payment.

ERA 2 provided \$21.55 billion for Treasury to make payments to States (defined to include the District of Columbia), US Territories (Puerto Rico, US Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), and local governments with more than 200,000 residents. These entities are collectively referred to as “eligible grantees” or “ERA 2 grantees.” ERA 2 award funds may be used to assist eligible households with financial assistance and to provide housing stability services and, as applicable, to cover the costs for other affordable rental housing and eviction prevention activities.

Pursuant to 15 USC 9058c (c)(1), Treasury made initial payments of 40 percent of an eligible grantee’s total award amount to each grantee under ERA 2 that submitted the required documentation and executed the financial assistance agreement. Through February 2022, Treasury made payments of the remaining 60 percent of ERA 2 grantees’ award funds after they certified that at least 75 percent of the initial ERA 2 payment had been obligated pursuant to 15 USC 9058c(c)(2). Beginning in February 2022, Treasury altered its ERA 2 payment tranche policy to allow grantees to receive the remainder of their ERA 2 award funds in two payments (half of the remaining balance, followed by the remaining balance), subject to potential reductions resulting from the implementation of a statutory reallocation requirement with each tranche payment only made after grantees certified that they have obligated at least 75 percent of the funds already disbursed pursuant to 15 USC 9058c(c)(2).

Additional information on statutory differences between ERA 1 and ERA 2 are described in the Emergency Rental Assistance Frequently Asked Questions (FAQs) posted [at: https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/faqs](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/faqs).

15 USC 9058a(b)(1)(A) directs Treasury to use US Census Bureau data for the most recent year for which data is available for population calculations for determining the populations of state and local governments. Funds are distributed via a per capita formula allocation detailed on Treasury.gov that considers the minimum allocation of \$200 million for states and the District of Columbia. Allocation amounts can be found via the following link: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/allocations-and-payments>.

Source of Governing Requirements

Emergency Rental Assistance (“ERA 1”), Division N, Title V, Section 501 of the Consolidated appropriations Act, 2021, Pub. L. No. 116-260 (December 27, 2020) and codified as 15 USC 9058a.

Emergency Rental Assistance (“ERA 2”), Title III, Subtitle B, Section 3201 of the American Rescue Plan Act, 2021, Pub. L. No. 117-2 (March 11, 2021) codified as 15 USC 9058c.

Section 15011 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Pub. L. No. 116-136), codified by 15 USC 9058a, as amended by Title VIII, Section 801(b) of

the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260), codified at 15 USC 9058c, on December 27, 2020.

Treasury's Frequently Asked Questions (FAQs) and related guidance available on Treasury.gov, including important version changes over time that can be found on the ERA website.

Availability of Other Program Information

1. General information for ERA is available on Treasury's website at www.treasury.gov/ERA. Information includes the following documents:
 - a. ERA 1 authorizing statute: <https://www.govinfo.gov/content/pkg/PLAW-116publ260/pdf/PLAW-116publ260.pdf> (See pages 889 - 899)

This document details information that is contained in the authorizing statute including funds appropriated for ERA 1.
 - b. ERA 2 authorizing statute: <https://www.govinfo.gov/content/pkg/PLAW-117publ2/pdf/PLAW-117publ2.pdf> (See pages 52 - 56)

This document details information that is contained in the authorizing statute including funds appropriated for ERA 2.
 - c. 15 USC 9058a(g)(1) regarding ERA 1 reporting: <https://www.govinfo.gov/content/pkg/PLAW-116publ136/pdf/PLAW-116publ136.pdf> (See pages 260 - 262)

This document provides information on grantee reporting the use of funds.
 - d. ERA 1 Award Terms template: <https://home.treasury.gov/system/files/136/Emergency-rental-assistance-terms-FINAL.pdf> (See pages 1 - 5)

This document provides award terms as a condition to the receipt of payment from Treasury for ERA 1.
 - e. ERA 2 Award Terms template: https://home.treasury.gov/system/files/136/ERA2_Grantee_Award_Terms_572021.pdf (See pages 1 - 5)

This document provides award terms as a condition to the receipt of payment from Treasury for ERA 2.
 - f. Treasury's ERA Frequently Asked Questions (FAQs) and guidance are available at: <https://home.treasury.gov/system/files?file=136/ERA-FAQ-7.27.22.pdf> (See pages 1-18)

Treasury released FAQs as guidance regarding ERA 1 and ERA 2 except where differences are specifically noted.

- g. Treasury's ERA 1 Reallocation guidance: <https://home.treasury.gov/system/files/136/UpdatedERA1ReallocationGuidanceSep6.pdf> (See pages 1 - 8)

The ERA 1 statute requires Treasury to identify "excess funds" for reallocation from amounts Grantees have "not obligated" from their initial ERA 1 allocations.

- h. Treasury's ERA 2 Reallocation guidance: <https://home.treasury.gov/system/files/136/ERA2-Reallocation-Guidance-March-30-2022.pdf> (See pages 1 - 6)

The ERA 2 statute requires Treasury to identify funds for reallocation from amounts allocated to eligible Grantees, but not yet paid out to them.

- i. ERA Compliance and Reporting guidance: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/reporting> (See web page)

Treasury instituted a webpage that provides information and guidance on quarterly reporting and compliance.

- j. Guidance from the Treasury Office of Inspector General (OIG) related to the reporting of ERA fraud, waste, and abuse and any future monitoring of funds requirements (where applicable): <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/fraud> (See web page)

Treasury OIG provided guidance to grantees on what to do if they suspect fraud, waste, and abuse.

- a. ERA Promising Practices guidance: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/promising-practices> (See web page)

2. Treasury has engaged with ERA grantees across the country to identify program strategies that promise to speed up program implementation, more efficiently deliver program benefits, enhance program integrity, and improve tenant and landlord access to programs.

- a. ERA Program and Service Design guidance:
<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/service-design> (See web page)

Treasury provided guidance on consideration for good program design and delivery.

III. COMPLIANCE REQUIREMENTS

In developing the audit procedures to test compliance with the requirements for this federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements have been identified as subject to the audit (noted with a “Y” in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	Y	N	N	Y	N	N	Y	Y	Y

A. Activities Allowed or Unallowed

1. Activities Allowed

- a. ERA 1 and ERA 2 funds may be used for administrative expenses, housing stability services, and financial assistance on behalf of an eligible household, as defined in the Treasury guidance. In the case of ERA 2, after October 2022, grantees that have obligated 75 percent of their allocations may choose to use up to 25 percent of their allocation for, “other affordable rental housing and eviction prevention purposes, as defined by the Secretary, serving very low-income families.” Treasury released guidance for these additional uses as FAQ 46 in July 2022.

Where applicable, the final ERA 1 payment amount distributed by Treasury to the ERA 1 grantee through an ERA 1 “redirect” and/or “reallocation” process, pursuant to Treasury’s Reallocation Guidance, is described on Treasury.gov. If a grantee receives redirected or reallocated funds, the funds are subject to the same requirements under the ERA 1 Award Terms previously accepted by the grantee in connection with their ERA 1 award with the addition that grantees receiving reallocated ERA 1 funds may request from Treasury an extension of their final obligation date from September 30, 2022, to December 29, 2022. Please see the ERA page at [Treasury.gov](https://www.treasury.gov) and [ERA FAQs](#) for the latest guidance regarding eligible uses under ERA 1 and ERA 2. (See FAQs 1, 4-7, 16-20, 26-28, 35 and 39-42)

- b. **Administrative Expenses:** The revised Award Terms for ERA 1 and ERA 2 awards issued by Treasury permits ERA grantees to use award funds provided to cover both direct and indirect administrative costs. The cost of a grantee contacting a landlord to encourage their participation and acceptance of ERA assistance is one of many examples of an eligible administrative cost. Under ERA 1, a grantee may use up to 10 percent of the total award amount for direct and indirect administrative costs and may use up to 10 percent of the total award amount for housing stability services. Under ERA 2, a grantee may use up to 15 percent of the total award amount for direct and indirect administrative costs and may use up to 10 percent of the total award amount for housing stability services as described below (See also FAQ 29).
- c. **Housing Stability Services:** Under ERA 1, housing stability services includes case management and other services related to the COVID-19 outbreak intended to help keep households stably housed. Under ERA 2, housing stability services do not have to be related to the COVID-19 outbreak. For ERA 1 and ERA 2, housing stability services include those that enable households to maintain or obtain housing. Such services may include, among other things, eviction prevention and eviction diversion programs; mediation between landlords and tenants; housing counseling; fair housing counseling; housing navigators or promoters that help households access programs or find housing; case management related to housing stability; housing-related services for survivors of domestic abuse or human trafficking; legal services or attorney’s fees related to eviction proceedings and maintaining housing stability; and specialized services for individuals with disabilities or seniors that support their ability to access or maintain housing (See FAQ 23).
- d. **Financial Assistance:** Financial assistance to households includes payment of rent, rental arrears, utilities and home energy costs, utility and home energy costs arrears, and other expenses related to housing pursuant to 15

USC 9058a(c)(2)(A). Please note that under the ERA 1 program, award funds used for “other expenses” must be related to housing and “incurred due, directly or indirectly, to the novel coronavirus disease (COVID-19) outbreak” (See 15 USC 9058a(c)(2)(A)(v). However, the ERA 2 statute requires that “other expenses” be “related to housing” but does not require that they be incurred due to the COVID-19 outbreak (See 15 USC 9058a(d)(1)(A)(V)). The amount of financial assistance for prospective rent cannot exceed three months under a single household application (See FAQ 10). There is no maximum dollar amount for the cumulative financial assistance that may be provided on behalf of an eligible household beyond the requirements set forth in the ERA FAQs. These requirements include that amounts paid be based on documentation of household income, leases, and equivalent forms (or for applicants unable to present adequate documentation, a written attestation from the applicant up to a monthly maximum of 100 percent of the greater of the Fair Market Rent or the Small Area Fair Market Rent for the area in which the applicant resides) and that the amount of assistance provided to any household under ERA 1 and ERA 2, including assistance provided by other ERA 1 and ERA 2 grantees cannot exceed 18 months (See FAQ 10).

Financial assistance arrears may only cover household expenses accrued on or after March 13, 2020, up to a maximum of 15 months for ERA 1 and a maximum of 18 months, under ERA 1 and ERA 2 combined. For prospective rent assistance greater than three months up to the statutory maximum of 18 months under ERA 1 and ERA 2, the household must apply to the program again and the grantee must have sufficient funds. Households may receive up to 12 months of assistance under ERA 1 and an additional three months if necessary to ensure housing stability for the household for a total of three months. This means that for ERA 1, the maximum rental arrears monthly coverage period, where applicable, is 15 months where necessary for housing stability and households may only receive up to three months of prospective rent, where applicable and qualifying (See FAQ 10).

Examples of other costs for both ERA 1 and ERA 2 include relocation expenses (including prospective relocation expenses), rental security deposits, rental fees including application and screening fees, reasonable accrued late fees, Internet service to a given rental unit, and rental bonds where necessary to avoid an eviction order, as provided in the Treasury guidance and subject to certain conditions (for example, that Internet service expenses are eligible only if grantees establish policies governing the appropriate of use for this purpose).

- e. Other Affordable Rental Housing and Eviction Prevention Purposes: Treasury released FAQ 46 on July 2022 to define these uses.

B. Allowable Costs / Cost Principles

The cost principles in 2 CFR Part 200, Subpart E (Cost Principles) except the 2 CFR 200.418 and 2 CFR 200.419 apply to ERA 1 and ERA 2. Under ERA 1, a grantee may use up to 10 percent of the total award amount for direct and indirect administrative costs. Under ERA 2, a grantee may use up to 15 percent of the total award amount for direct and indirect administrative costs (See [FAQ 29](#)).

E. Eligibility

1. Eligibility for Individuals

To ensure eligibility requirements are met, household eligibility should be tested to focus on whether grantees established and adhered to reasonable policies for evaluating household applications within Treasury's framework providing for the use of self-attestation, categorical eligibility, and fact-specific proxies in qualifying circumstances. Specific eligibility requirement can be found in FAQ 1 at <https://home.treasury.gov/system/files?file=136/ERA-FAQ-7.27.22.pdf>.

This approach to eligibility was implemented in accordance with 15 USC 9058a, for ERA 1 in 15 USC 9058a(c)(2)(C)(ii) concerning documentation of payments to households, 15 USC 9058a(f)(2)(A) and (B) of the Act concerning signature requirements for applications and documentation required for tenants, 15 USC 9058a (k)(1) concerning area median income determinations, and 15 USC 9058a (k)(3)(A)(I) and (II) concerning eligible household determinations and attestation requirements. This treatment is further explained in the ERA FAQs; 15 USC 9058a; and the Treasury, Department of Justice and Department of Housing and Urban Development joint letter issued August 27, 2021 (<https://home.treasury.gov/system/files/136/Eviction-Moratorium-Joint-Letter.pdf>).

To the extent that a grantee has established and consistently followed its own reasonable procedures for implementing an eligibility determination process, consistent with Treasury's guidance, it is not Treasury's expectation that grantees should seek additional documentation from a beneficiary after the initial determination of eligibility has been completed, including for those determined to be eligible using self-attestation, categorical eligibility, or fact-specific proxies in qualifying circumstances. Testing of individual household eligibility-related documentation should be limited to material already collected by the grantee during application as much as possible to avoid imposing undue burden on households that remain at risk of housing instability.

Treasury guidance related to determining where an applicant lives and the amount that they owe can be found in FAQ 5 <https://home.treasury.gov/system/files?file=136/ERA-FAQ-7.27.22.pdf>. Grantees must obtain, if available, a current lease, signed by the applicant and the landlord

or sublessor, that identifies the unit where the applicant resides and establishes the rental payment amount. If a household does not have a signed lease, documentation of residence may include evidence of paying utilities for the residential unit, an attestation by a landlord who can be identified as the verified owner or management agent of the unit, or other reasonable documentation as determined by the grantee. In the absence of a signed lease, evidence of the amount of a rental payment may include bank statements, check stubs, or other documentation that reasonably establishes a pattern of paying rent, a written attestation by a landlord who can be verified as the legitimate owner or management agent of the unit, or other reasonable documentation as defined by the grantee in its policies and procedures.

Additional Treasury guidance related to income determination can be found in FAQ 4 and related guidance (<https://home.treasury.gov/system/files?file=136/ERA-FAQ-7.27.22.pdf>). ERA 2 builds on the eligibility criteria in ERA 1 and permits additional flexibilities.

The ERA FAQs document the full eligibility considerations for grantees to extend emergency assistance to vulnerable populations without imposing undue documentation burdens. As described, given the challenges presented by the COVID-19 pandemic, grantees may be flexible as to the particular form of documentation they require, including by permitting photocopies or digital photographs of documents, e-mails, or attestations from employers, landlords, caseworkers, or others with knowledge of the household's circumstances. Grantees must require all applications for assistance to include an attestation from the applicant household that all information included is correct and complete. In all cases, grantees must document their policies and procedures for determining household eligibility to include policies and procedures for determining the prioritization of households in compliance with the statute and maintain records of their determinations.

Grantees may rely on a written attestation without further documentation of household income from the applicant under three approaches:

- a. **Self-attestation Alone** – In order to provide assistance rapidly during the public health emergency related to COVID-19, the grantee may rely on a self-attestation of household income, financial hardship, and/or risk of homelessness and housing instability without further verification if the applicant confirms in their application or other document that they are unable to provide documentation, provided the other requirements detailed in Treasury guidance are satisfied. If an applicant is able to provide satisfactory evidence of residence but is unable to present adequate documentation of the amount of the rental obligation, grantees may accept a written attestation from the applicant to support the payment of assistance up to a monthly maximum of 100 percent of the greater of the Fair Market Rent or the Small Area Fair Market Rent for the area in which

the applicant resides, as most recently determined by HUD and made available at <https://www.huduser.gov/portal/datasets/fmr.html>;

- b. **Categorical Eligibility** – If an applicant household income has been verified to be at or below 80 percent of the area median income (for ERA 1) or if an applicant household has been verified as a low-income family as defined in Section 3(b) of the United States Housing Act of 1937 (42 USC 1437a(b)) (for ERA 2) in connection with another local, state, or federal government assistance program, grantees are permitted to rely on a determination letter from the government agency that verified the applicant’s household income or status as a low-income family, provided that the determination for such program was made on or after January 1, 2020; and/or
- c. **Fact-specific proxy** – A grantee may rely on a written attestation from the applicant household as to household income if the grantee also uses any reasonable fact-specific proxy for household income, such as reliance on data regarding average incomes in the household’s geographic area. Grantees also have discretion to provide waivers or exceptions to this documentation requirement to accommodate disabilities, extenuating circumstances related to the pandemic, or a lack of technological access. In these cases, the grantee is still responsible for making the required determination regarding the applicant’s household income and documenting that determination.

Grantees have discretion to provide waivers or exceptions to certain documentation requirements to accommodate disabilities, extenuating circumstances related to the pandemic, or a lack of technological access. In these cases, the grantee is still responsible for making the required determination regarding the applicant’s household income and documenting that determination. Pursuant to 15 USC 9058a(k)(3)(B), and 2 CFR 200.403, when providing ERA 1 assistance, the grantee must review the household’s income and sources of assistance to confirm that the ERA 1 assistance does not duplicate any other assistance, including federal, state, or local assistance provided for the same costs. Grantees may rely on an attestation from the applicant regarding non-duplication with other government assistance, and the duplication requirement does not apply to ERA 2; however, to maximize program efficacy, Treasury encourages grantees to minimize the provision of duplicative assistance.

Treasury strongly encourages grantees to rely on the self-certification of applicants with regard to whether their financial hardship meet statutory eligibility requirements. Similarly, with respect to determining whether one or more individuals within the household can demonstrate a risk of experiencing homelessness or housing instability, Treasury indicates that a grantee may rely on a past due utility or rent notice or eviction notice, evidence of unsafe or unhealthy living conditions (which may include overcrowding) or any other evidence of

risk, as determined by the grantee. Treasury clearly indicates that a grantee may rely on an applicant's self-certification identifying the applicable risk factor or factors, without further documentation, if other documentation is not immediately available.

After October 2022, grantees that have obligated 75 percent of their allocations may choose to use up to 25 percent of their allocation for, "other affordable rental housing and eviction prevention purposes, as defined by the Secretary, serving very low-income families." Treasury released guidance for these additional uses as FAQ 46 in July 2022 -

See <https://home.treasury.gov/system/files?file=136/ERA-FAQ-7.27.22.pdf>. In summary, eviction prevention purposes are those previously defined as housing stability uses. For affordable housing, the eligible uses include operation or development of affordable housing that utilizes another federal grant program for affordable housing development and has a 20 year affordability covenant.

2. Eligibility for Groups of Individuals or Area of Service Delivery

Not Applicable

3. Eligibility for Subrecipients

Not Applicable

H. Period of Performance

Under 15 USC 9058a(e)(1), the period of performance for ERA 1 awards began on the date that the grantee executed the ERA 1 Award Terms and ended on December 31, 2021. 15 USC 9058a(h) extended the award period of performance from December 31, 2021, to September 30, 2022. Pursuant to 15 USC 9058a(e)(2), Treasury extended the award period of performance to end on December 29, 2022 for ERA 1 grantees that receive reallocated funds.

Under 15 USC 9058c(g), the period of performance for ERA 2 awards begins on the date that Treasury and the grantee executed the ERA 2 Award Terms and ends on September 30, 2025. All award funds not obligated or expended by the end of the period of performance date for ERA 1 and ERA 2 awards must be returned to Treasury as part of the award closeout process pursuant to 2 CFR 200.344(d), including amounts distributed through redirection and reallocation. See also the ERA 1 Closeout Resource at

https://home.treasury.gov/system/files/136/ERACloseoutResource_Final_9.16.22.pdf.

L. Reporting

1. Financial Reporting

- a. *SF-270, Request for Advance or Reimbursement* – Not Applicable

- b. *SF-271, Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. *SF-425, Federal Financial Report* – Applicable

2. Performance Reporting

Title of Report: ERA Compliance Report

PRA Number: 1505-0266 (ERA 1) and 1505-0270 (ERA 2)

Reporting Cycle: Quarterly

Authoritative Requirement: 15 USC 9058c; 2 CFR 200.328 (Financial report); and 2 CFR 200.329 (Performance report)

Blank Copy of the Report: <https://home.treasury.gov/system/files/136/ERA-Treasury-Portal-User-Guide-v2.pdf> (see figures 3-7 for screenshots of user guide)

Report Instructions: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/reporting>

Report Corrections: The Office of Recovery Program's (ORP) reporting portal has built-in functionality to reopen a report and allow recipients to make edits after the reporting deadline. However, it is ORP's policy that recipients may only make revisions if authorized by Treasury staff for a period of up to 60 days after the reporting deadline. After the revision period ends, the report is final. A resubmitted report becomes a recipient's final report within ORP's reporting portal. Recipients can generate PDFs of these reports at any time.

Key Line Items-

1. *Administrative Costs Ratio-* Quantifiable Objective Criteria: Total obligations and/or expenditures for administrative costs does not exceed the relevant threshold of total allocation (10% across the prime and all subrecipients for ERA 1, not to exceed 15% for ERA 2 across the prime and all subrecipients)
(See [ERA Reporting Guidance](#), Appendix 7, Applicable Limitations on Administrative Expenses, page 52)
2. *Housing Stability Services Ratio-* Quantifiable Objective Criteria: Total obligations and/or expenditures for housing stability services is not greater than 10% of the total amount allocated (See ERA Reporting Guidance, Appendix 7, Applicable Limitations on Administrative Expenses, page 52). Examples of these services can be found as item 23 on ages 12 and 13 of the July 27, 2022 FAQs located at <https://home.treasury.gov/system/files?file=136/ERA-FAQ-7.27.22.pdf>.
3. *System for Prioritizing Assistance-* Quantifiable Objective Criteria: The number of households with less than 50% Area Median Income (AMI) receiving financial assistance is greater than the number of households

with greater than 50% AMI receiving assistance (See ERA Reporting Guidance, Section E, Number of Unique Participant Households at Certain Income Levels, page 27)

4. *Participant Households at Certain Income Levels Eligibility*- Quantifiable Objective Criteria: The total households receiving assistance is not greater than the sum of Area Median Income (AMI) banded eligible households with a 5 to 10% margin of error to avoid false positives for medium to large recipients. Treasury is aware of some limited temporary income data availability and reporting lag due to waterfall distribution models required within the statutory design framework and related administrative processing delays, as well as the use of fact-based proxies or assistance based on participation in other programs. Does not apply to tribal recipients exempt from income reporting according to Treasury guidance and policy (See ERA Reporting Guidance, Section E, Number of Unique Participant Households at Certain Income Levels, page 27)

3. Special Reporting

Not applicable

4. Special Reporting for Federal Funding Accountability and Transparency Act

Although reporting on subaward information is applicable to ERA grantees pursuant to the award term set forth in Appendix A to 2 CFR Part 170, which is incorporated by reference in the ERA 1 and ERA 2 Award Terms, ERA grantees' compliance with these reporting requirements is not subject to audit.

M. Subrecipient Monitoring

See Part 3, Section M, "Subrecipient Monitoring" for a general description of the compliance requirements, the related audit objectives, and suggested audit procedures.

N. Special Tests and Provisions

1. ERA 1 Funds Redirection

Compliance Requirements

Pursuant to 15 USC 9058a(b)(1)(A) and Treasury's implementing instructions to requesting grantees, grantees are permitted to redirect ERA 1 funds when a locality receives an ERA 1 award and subsequently transfers 100 percent of the ERA 1 award funds received from Treasury to its eligible state and Treasury approves the transaction. The redirection of award funds is finalized when the locality has submitted the relevant redirection documentation to Treasury and Treasury has provided confirmation of acceptance. At that time, the locality's ERA 1 award is cancelled, and the locality has no further legal obligation to Treasury under the ERA 1 award.

Audit Objectives

The state's ERA 1 award is modified by the amount of the funds transferred from the local government to the state and the state is responsible as the grantee for reporting on the use of the transferred award funds that become subject to the requirements set forth in the Award Terms previously accepted by the state in connection with its ERA 1 award. A local government that has redirected 100 percent of its ERA 1 award funds to its state but has not submitted the relevant redirection documentation to Treasury or is still awaiting confirmation of acceptance of submitted documentation by Treasury, is still responsible for complying with the ERA 1 Award Terms, including submitting Monthly and Quarterly reports until their redirection forms were submitted and accepted by Treasury.

Suggested Audit Procedures

- (1) All voluntarily redirected ERA 1 award funds were approved by the grantee's authorizing official in accordance with Treasury guidance;
- (2) All redirected ERA 1 award funds were deposited to the official, authorized bank account of the receiving grantee, as approved by Treasury; and
- (3) All ERA 1 award funds received through the redirection process are used in accordance with the ERA 1 Award Terms.

2. ERA Funds Reallocation

Compliance Requirements

Pursuant to 15 USC 9058a(d), Treasury is required to reallocate "excess" ERA 1 award funds. Treasury's objective in reallocations is to ensure ERA 1 award funds remain available to grantees in accordance with their jurisdictional needs and demonstrated capacity to deliver assistance while the ERA appropriations remain available. Treasury's ERA 1 reallocation guidance on Treasury.gov and previewed [here](#) describes how grantees that have expenditure ratios below designated thresholds as of September 30, 2021, were subject to involuntary recapture, in the absence of mitigating actions, requiring the grantee to return funds to Treasury within the provided timeframes. Treasury continues to periodically assess expenditures using escalating expenditure benchmarks to identify excess funds. For the first assessment using data as of September 30, 2021, grantees could mitigate the impact of recapture by submitting a certification that the grantee's financial assistance activity had since increased to a level beyond the minimum threshold, committing to a voluntary reallocation, or by providing a Performance Improvement Plan. Treasury's reallocation guidance on Treasury.gov will continue to detail specific ERA reallocation timelines. The guidance also describes the voluntary reallocation process through which a grantee may request that Treasury reallocate its ERA 1 award funds to other ERA 1 grantees in the same state. Treasury is not recapturing funds from

Indian Tribes or Tribally Designated Housing Entities (TDHEs) prior to the end of the second quarter of 2022, except where a Tribal grantee, its TDHE, or housing authority voluntarily return funds to Treasury. Auditors should refer to the ERA 1 reallocation guidance at www.treasury.gov/era. Guidance for ERA 2 reallocation can also be found on this site.

Updated information regarding ERA 2 reallocation was posted as an update to Reallocation Guidance in March 2022.

Audit Objectives

The reallocation expenditure ratio determines whether the grantee is subject to involuntary reallocation due to an insufficient ratio and the amount of excess funds subject to recapture by Treasury. Auditors should confirm the amounts reported as expended and obligated accurately capture the grantee's housing activity at the time of submission, as reflected in a grantee's award and/or financial systems, and that grantees receiving reallocated funds met the Treasury criteria.

Suggested Audit Procedures

- a. Confirm that financial information certified by grantees used by Treasury to make reallocation determinations is accurate and that excess funds that are subject to involuntary recapture are returned to Treasury in accordance with Treasury's confirmation letter.
- b. Financial information certified as part of reallocation includes monthly expenditure and cumulative obligations levels, as described in the Treasury reallocation guidance.
- c. ERA 1 expenditures reported monthly by the grantee are inputs to Treasury's reallocation expenditure ratio.
- d. ERA 1 obligations certified in the Request for Reallocated Funds form (1505-0266), including in the Request for Voluntarily Reallocated Funds, are inputs into determining eligibility to receive reallocated funds.
- e. ERA 2 expenditures and obligations reported in quarterly reports by the grantee are inputs to Treasury's ERA 2 reallocation expenditure and obligation ratios.

**APPENDIX III
FEDERAL AGENCY SINGLE AUDIT, KEY MANAGEMENT LIAISON, AND
PROGRAM CONTACTS**

This appendix provides federal agency single audit contacts (starts on page 8-III-2), key management liaisons (starts on page 8-III-10), and program contacts (starts on page 8-III-11) for each program/cluster included in the Supplement. For the single audit contacts a table is provided for each federal agency identifying who can answer technical audit questions. The table includes contact information and the geographical area each federal contact is responsible for overseeing. A list of key management liaisons, who are the contacts for questions related to the administrative requirements applicable to an agency program(s), and their e-mail addresses follows the single audit contact information. Last, program contacts, who can answer programmatic questions, and their contact information, are listed by agency and Assistance Listing number.

Agency	Page
United States Department of Agriculture	8-3-2
Department of Commerce	8-3-2
Department of Defense	8-3-2
Department of Education	8-3-2
Department of Energy	8-3-3
Department of Health and Human Services	8-3-3
Department of Homeland Security	8-3-3
Department of Housing and Urban Development	8-3-3
Department of the Interior	8-3-4
Department of Justice	8-3-4
Department of Labor	8-3-4
Department of State	8-3-4
Department of Transportation	8-3-5
Department of the Treasury	8-3-5
Department of Veterans Affairs	8-3-5
Agency for International Development	8-3-5
Appalachian Regional Commission	8-3-6
Corporation for National and Community Service	8-3-6
Environmental Protection Agency	8-3-6
Federal Communications Commission	8-3-6
General Services Administration	8-3-7
Gulf Coast Ecosystem Restoration Council	8-3-7
National Aeronautics and Space Administration	8-3-7
National Archives and Records Administration	8-3-7
National Endowment for the Arts	8-3-8
National Endowment for the Humanities	8-3-8
National Science Foundation	8-3-8
Nuclear Regulatory Commission	8-3-8
Social Security Administration	8-3-8
Tennessee Valley Authority	8-3-9
US Small Business Administration	8-3-9
Federal Agency Key Management Liaisons	8-3-10
Federal Agency Program Contacts	8-3-11

Federal Agency Single Audit Contacts	
Agency	Type of Audit
Department of Transportation	
US Department of Transportation Office of Inspector General Attn: National Single Audit Coordinator 101 W. Lombard Street, Suite 2516 Baltimore, MD 21201 Phone: Voice (443) 825-1510 Additional Contact: Matthew Straw singleauditrequest@oig.dot.gov	
Department of the Treasury	
Department of the Treasury Office of Inspector General Deputy Assistant Inspector General for Audit 875 15th Street NW, Suite 300 Washington, DC 20050 Phone: Voice 202-927-5784 Fax: 202-927-5379	All audits
Department of Veterans Affairs	
Director Office of Inspector General Financial Statement Audit Division (52CF) Department of Veterans Affairs 810 Vermont Ave. NW Washington, DC 20420 Phone: Voice 202-565-7013 Fax: 202-565-7771	All audits
Agency for International Development	
USAID Attn: OIG/A/FA Room 8.10-10 1300 Pennsylvania Avenue, NW Washington, DC 20523-7802 Phone: Voice 202-712-4902 Fax: 202-216-3598 E-Mail: faudit@usaid.gov Web site: U.S. Agency for International Development (usaid.gov)	For audits of all US based not-for-profit organizations

Federal Agency Key		
Agency	Name	E-Mail Address
Department of Agriculture	Samantha Coles Seanne Weekes	Samantha.cole@usda.gov Seanne.weekes@usda.gov
Department of Commerce	John P. Geisen	JGeisen@doc.gov
Department of Defense	Jason Day	jason.o.day.civ@mail.mil
Department of Education	Lihong Guo	Lihong.Guo@ed.gov
Department of Energy	Joel Gonzalez	Joel.Gonzalez@hq.doe.gov
Department of Health and Human Services	Robin Aldridge Leticia Adu	Robin.Aldridge@hhs.gov Leticia.Adu@hhs.gov
Department of Homeland Security	Michael Pellegrino	Michael.Pellegrino@HQ.DHS.GOV
Department of Housing and Urban Development	Shannon E. Steinbauer	Shannon.E.Steinbauer@hud.gov
Department of the Interior	Eunice Pierre	eunice_pierre@ios.doi.gov
Department of Justice	Linda Taylor Jeff A. Haley	Linda.Taylor2@usdoj.gov Jeff.Haley@usdoj.gov
Department of Labor	Anita Robinson Latonya Torrence	Robinson.Anita@dol.gov Torrence.Latonya@dol.gov
Department of State	Thomas Kodiak	Kodiakt@state.gov
Department of the Treasury	Siporah Jackson	Siporah.Jackson@treasury.gov
Department of Transportation	Willie Smith	willie.smith@dot.gov
Department of Veterans Affairs	Kevin Cone	Kevin.Cone@va.gov
Corporation for National and Community Service	Edris Shah	eshah@cns.gov
Denali Commission	Beth Flowers	bflowers@denali.gov
Environmental Protection Agency	Kysha Holliday	Holliday.Kysha@epa.gov
Federal Communications Commission	Sheela Kailasanath	Sheela.Kailasanath@fcc.gov
Gulf Coast Ecosystem Restoration Council	Steve Sigler	Steve.sigler@restorethegulf.gov
Institute for Museum and Library Services	Connie Cox Bodner	CBodner@imls.gov
National Aeronautics and Space Administration	Antanese Crank	antanese.n.crank@nasa.gov
National Archives and Records Administration	Christopher Eck	Christopher.Eck@nara.gov
National Endowment for the Arts	Breanna Berger	bergerb@arts.gov
National Endowment for the Humanities	Laura Davis	ldavis@neh.gov
National Science Foundation	Rochelle D. Ray	rray@nsf.gov
Office of National Drug Control Policy	Lisa Newton	Lisa_E_Newton@ondcp.eop.gov
Social Security Administration	Trae Sommer	Audit.Correspondence@ssa.gov DCO.AUDIT@ssa.gov DCO.ODD.AUDIT@ssa.gov OIG.audit.kansascity@ssa.gov Frank.Biro@ssa.gov
US Agency for International Development	David McNeil	dmneil@usaid.gov
US Small Business Administration	Kimberly Butler	Kimberly.Butler@sba.gov

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
	Maritime Administration (MARAD) John Desch Senior Contract Specialist, (MARAD)	John.Desch@dot.gov	202-366-4356
21	Department of the Treasury (TREAS)		
21.015 21.020	Troyling Harris Chief Compliance Officer	troyling.harris@treasury.gov	202-927-8096
21.016	Siporah Jackson	Siporah.Jackson@treasury.gov	202-374-1813
21.019	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	(202) 527-4036
21.023	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	(202) 527-4036
21.026	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	(202) 527-4036
21.027	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	(202) 527-4036
21.029	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	(202) 527-4036
21.032	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	(202) 527-4036
32	Federal Communications Commission		
32.006 32.009	Sheela Kailasanath	Sheela.Kailasanath@fcc.gov	202-418-0938
45	National Endowment for the Humanities (NEH)		
45.129	Karen Kenton Director	kkenton@neh.gov	202-606-8307

APPENDIX IV INTERNAL REFERENCE TABLES

INTRODUCTION

This Appendix includes a listing of programs with a “higher risk” designation and describes how that designation impacts the major program determination process. It also includes a list of programs in Part 4, which have requirements defined in IV, Other Information.

PROGRAMS WITH “HIGHER RISK” DESIGNATION

Uniform Guidance section 200.519(c)(2) states that “Federal agencies, with the concurrence of OMB, may identify Federal programs that are higher risk. It also states that OMB will provide this identification in the Compliance Supplement.”

As a result of the COVID-19 pandemic, many new federal programs were established and funding was added to existing federal programs from the following Acts:

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

Funding arising from these sources is referred to as “COVID-19 funding,” or “COVID-19 programs”.

On November 15, 2021, the Infrastructure Investment and Jobs Act (IIJA) was signed into law. It established new programs and provided additional funding for existing programs. Funding arising from the IIJA is referred to as “IIJA funding” or “IIJA program”. The 2023 higher risk list includes one program that includes IIJA funding.

The following table includes a complete list of programs that have been identified as “higher risk” for audits subject to the 2023 Compliance Supplement either because of COVID-19 funding, IIJA funding, or because a Federal agency has identified the program to be higher risk.

Agency	Assistance Listing (CFDA) Number	Title
Education*	84.425	Education Stabilization Fund
HHS*	93.498	Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
HHS**	93.778/93.777/93.775	Medicaid Cluster
Treasury*	21.023	Emergency Rental Assistance

Treasury*	21.026	Homeowner Assistance Fund
Treasury*	21.027	Coronavirus State and Local Fiscal Recovery Funds
Treasury*	21.029	Coronavirus Capital Projects Fund
Interior **	15.252	Abandoned Mine Land Reclamation (AMLR)
Social Security	96.001/96.006	Disability Insurance/Supplemental Security Income

Note:

* These programs were created by one of the laws cited at the beginning of this section and are thus considered 100% COVID-19 funding.

** These programs were existing programs that received additional COVID-19 funding from one or more of the laws cited at the beginning of this section or IJA funding.

Impact of “Higher Risk” Status on Major Program Determination

Type A Program Considerations

A “higher risk” designation will often result in a Type A program or other cluster being audited as a major program. However, an auditor is not precluded from determining that a “higher risk” Type A program or other cluster qualifies as a low risk Type A program if both of the following criteria are met:

1. the program otherwise meets the criteria for a low risk Type A program in section 200.518 of the Uniform Guidance; and
2. the percentage of COVID-19 funding or IJA funding in the program or other cluster during the non-federal entity’s fiscal year is not material to the program or other cluster as a whole. For example, a recipient’s schedule of expenditures of federal awards may include the Medicaid Cluster but the expenditures relevant to COVID-19 funding included in the program during the June 30, 2023, fiscal year end is not material. Alternatively, a recipient’s schedule of expenditures of federal awards may include Education Stabilization Fund expenditures for the June 30, 2023, fiscal year end, which would be considered material because COVID-19 funding comprises the entire program.

Note that the inclusion of COVID-19 funding or IJA funding within the Research & Development (R&D) cluster does not create a “higher risk” designation for the R&D cluster.

Auditors should prepare audit documentation supporting the risk considerations and conclusions for “higher risk” programs.

Type B Program Considerations

Under section 200.518 of the Uniform Guidance, in certain circumstances the auditor must identify Type B programs that are high risk using professional judgment and the criteria in section 200.519 of the Uniform Guidance, which includes consideration of whether a program has been identified as “higher risk” by a Federal agency with the concurrence of OMB. Thus,

there are no changes to the normal risk assessment process for Type B programs identified as “higher risk.” That is, the “higher risk” identification must be considered with the other factors in section 200.519.

Further, the auditor is not required to prioritize the assessment of risk for “higher risk” Type B programs over other Type B programs.

PROGRAMS WITH “OTHER INFORMATION” IN PART 4

The following is a list of programs in Part 4 that have requirements defined in IV, “Other Information.” Other Information sections are included to communicate additional information concerning the program. For example, when a program allows funds to be transferred to another program, the “Other Information” section provides guidance on how those funds are to be treated on the Schedule of Expenditures of Federal Awards and in major program determinations. Note that if the listing is a cluster, all program numbers are shown, but only the primary program name is presented.

10.551/10.561	Supplemental Nutrition Assistance Program (SNAP)
10.553/10.555/10.556/10.559	School Breakfast Program (SBP)
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program (CACFP)
10.760	Water and Waste Disposal Systems for Rural Communities
10.766/10.780	Community Facilities Loans and Grants
11.300/11.307	Investments for Public Works and Economic Development
14.157	Supportive Housing for the Elderly (Section 202)
14.181	Supportive Housing for Persons with Disabilities (Section 811)
14.218/14.225	Community Development Block Grants/Entitlement Grants and Non-Entitlement Counties in Hawaii
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
14.239	Home Investment Partnerships Program
14.256	Neighborhood Stabilization Program (Recovery Act Funded)
14.850	Public and Indian Housing
14.862	Indian Community Development Block Grant Program
14.867	Indian Housing Block Grants
14.871/14.879	Section 8 Housing Choice Vouchers
14.872	Public Housing Capital Fund (CFP)
14.873	Native Hawaiian Housing Block Grant
14.881	Moving to Work Demonstration Program
14.888	Lead-based Paint Capital Fund Program and Housing-Related Hazards Capital Fund
15.022	Tribal Self-Governance
15.025/15.026/15.113/	
15.114/15.130	Services to Indian Children, Elderly and Families (477 Cluster)
16.710	Public Safety Partnership and Community Policing Grants

17.225	Unemployment Insurance (UI)
17.265	Native American Employment and Training
20.106	Airport Improvement Program
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
21.012	Native Initiatives (New)
21.016	Equitable Sharing Program
21.020	Community Development Financial Institutions Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.458/66.482	Capitalization Grants for Clean Water State Revolving Funds
66.468/66.483	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program
84.000	Cross-Cutting Section
84.002	Adult Education-Basic Grants to States
84.010	Title I Grants to Local Educational Agencies
84.011	Migrant Education -State Grant Program (Title I, Part C of ESEA)
84.027/84.173	Special Education-Grants to States (IDEA, Part B)
84.032-G	Federal Family Education Loans-(Guaranty Agencies)
84.032-L	Federal Family Education Loans-(Lenders)
84.041	Impact Aid (Title VII of ESEA)
84.042/84.044/84.047/ 84.066/84.217	Student Support Services
84.048	Career and Technical Education-Basic Grants to States (Perkins IV)
84.181	Special Education-Grants for Infants and Families
84.282	Charter Schools
84.287	Twenty-First Century Community Learning Centers
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
84.424	Student Support and Academic Enrichment Program
84.938	Hurricane Education Recovery
93.044/93.045/93.053	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers and CARES Act for Supportive Services Under Title III-B of the Older Americans Act
93.095/93.096	HHS Programs for Disaster Relief Appropriations Act-Non-Construction
93.268	Immunization Cooperative Agreements
93.461	HRSA COVID-19 Uninsured Program
93.498	Provider Relief Fund
93.499	Low-Income Household Water Assistance Program
93.545	Consumer Operated and Oriented Plan (CO-OP) Program
93.558	Temporary Assistance for Needy Families (TANF)
93.566	Refugee and Entrant Assistance—State-Administered Programs
93.569	Community Services Block Grant

93.575/93.596/93.489	Child Care and Development Block Grant
93.600/93.356	Head Start
93.667	Social Services Block Grant
93.778/775/777	Medical Assistance Program (Medicaid; Title XIX)
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
97.039	Hazard Mitigation Grant Program (HMGP)
97.067	Homeland Security Grant Program (HSGP)

Part 5.3 also has requirements defined in IV, “Other Information.”

APPENDIX V

LIST OF CHANGES FOR THE 2023 COMPLIANCE SUPPLEMENT

This appendix provides a list of changes from the 2023 Supplement dated May 2023. Please note that changes in the Matrix of Compliance Requirements are reflected in Part 2 of this supplement and are not reflected in this appendix.

Table of Contents

The Table of Contents has been updated to show additions and deletions.

Part 1 – Background, Purpose, and Applicability

- Updated for the effective date of Supplement, streamlined language in Background, Purpose, Applicability and How to Obtain Additional Guidance sections, included information on the FAC transition and Single Audit Extensions within the Other Audit Advisories section.

Part 2 – Matrix of Compliance Requirements

- Matrix of Compliance changes and corrections were made for 2023. Changes are shown in yellow highlights.

Part 3 – Compliance Requirements

- Updated Introduction for the effective date of the Supplement, updated Cash Management, and included BABAA requirement to Procurement and Suspension and Debarment.

Part 4 – Agency Program Requirements

Changes were made to the following programs and clusters:

- 10.512-Agriculture Extension at 1890 Land-Grant Institutions Program
- 10.515-Renewable Resources Extension Act (RREA) and National Focus Funds (RREA-NFF)
- 10.551/10.561-Supplemental Nutrition Assistance Program (SNAP) Cluster
- 10.553/10.555/10.566/10.559/10.582-Child Nutrition Cluster
- 10.606-Food for Progress Program
- 10.607-Section 416(b) Program
- 10.766/10.780-Community Facilities Loans and Grants Cluster

- 11.300/11.307- Economic Development Cluster
- 11.611-Hollings Manufacturing Extension Partnership (NIST)
- 14.157-Supportive Housing for the Elderly (Section 202)
- 14.182/14.195/14.249/14.856-Section 8 Project-Based Cluster
- 14.269/14.272- Community Development Block Grant-Disaster Recovery Grant (CDBG-DR) Cluster
- 14.866/14.889- HOPE VI Cluster
- 14.867-Indian Housing Block Grants
- 14.871/14.879- Housing Voucher Cluster
- 14.872-Public Housing Capital Fund (CFP)
- 14.873-Native Hawaiian Housing Block Grant
- 14.881-Moving to Work Demonstration Program
- 14.888-Lead-Based Paint & Housing-Related Hazards
- 15.252-Abandoned Mine Land Reclamation
- 15.605/15.611/15.626-Fish and Wildlife Cluster
- 16.034-Coronavirus Emergency Supplemental Funding
- 16.710-Public Safety Partnership and Community Policing Grants
- 16.738-Edward Byrne Memorial Justice Assistance Grant Program
- 16.922-Equitable Sharing Program
- 17.207/17.801-Employment Service Cluster
- 17.225-Unemployment Insurance (UI)
- 17.235-Senior Community Service Employment Program
- 17.245-Trade Adjustment Assistance
- 17.258/17.259/17.278-WIOA Cluster
- 17.264-National Farmworker Jobs Program

- 17.265-Native American Employment and Training
- 20.001-Wage Rate Requirements Cross-Cutting Section
- 20.205-Highway Planning and Construction (Federal-Aid Highway Program) (decoupled program)
- 20.218-Motor Carrier Safety Assistance Program
- 20.219-Recreational Trails Program (decoupled program)
- 20.223-Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
- 20.224-Federal Lands Access Program (decoupled program)
- 20.315 – National Railroad Passenger Corporation Grants
- 20.327-Railroad Crossing Elimination (new)
- 20.500/20.507/20.525/20.526-Federal Transit Cluster
- 20.509-Formula Grants for Rural Areas
- 20.532-Passenger Ferry Grant Program, Electric or Low Emitting Ferry Pilot Program, and Ferry Service for Rural Communities Program (new)
- 20.533-All Stations Accessibility Program (new)
- 20.534-Community Project Funding Congressionally Directed Spending (new)
- 20.600/20.611/20.616- Highway Safety Cluster
- 20.708-Natural Gas Distribution Infrastructure Safety and Modernization Grant Program(new)
- 20.816-Maritime Administration Marine Highway Grant Program
- 20.823-Maritime Administration – Port Infrastructure Development Program
- 21.011 – Capital Magnet Fund (new)
- 21.012 – Native Initiatives (new)
- 21.015-Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States (Gulf RESTORE)
- 21.019-Coronavirus Relief Fund

- 21.020-Community Development Financial Institutions Program
- 21.023 - Emergency Rental Assistance Program
- 21.024 – Rapid Response Program (new)
- 21.025 -Small Dollar Loan Program (new)
- 21.026 - Homeowner Assistance Fund
- 21.027 - Coronavirus State and Local Fiscal Recovery Funds
- 21.029 - Coronavirus Capital Projects Fund Program
- 21.032- Local Assistance and Tribal Consistency Fund (new)
- 23.003-Appalachian Development Highway System (decoupled)
- 32.006-COVID-19 Telehealth Program
- 32.009- Emergency Connectivity Fund Program
- 45.129-Promotion of the Humanities-Federal/State Partnership
- 81.041-State Energy Program
- 81.042-Weatherization Assistance for Low-Income Persons
- 84.000-Cross-Cutting Section
- 84.010-Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)
- 84.011-Migrant Education-State Grant Program (Title I, Part C of ESEA)
- 84.027/84.173- Special Education Cluster (IDEA)
- 84.041-Impact Aid (Title VII of ESEA)
- 84.048-Career and Technical Education-Basic Grants to States (Perkins V)
- 84.181-Special Education-Grants for Infants and Families
- 84.282-Charter Schools
- 84.365-English Language Acquisition State Grants
- 84.367-Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)

- 84.425-Education Stabilization Fund (ESF)
- 93.044/93.045/93.053-Aging Cluster
- 93.090-Guardianship Assistance
- 93.153-Coordinated Services and Access to Research for Women, Infants, Children, and Youth (Ryan White HIV/AIDS Program Part D Women, Infants, Children and Youth WICY Program)
- 93.210-Tribal Self-Governance Program-IHS Compacts/Funding Agreements
- 93.217-Family Planning-Services
- 93.224/93.527-Health Center Program Cluster
- 93.423-Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act (PPACA)
- 93.461-HRSA COVID-19 Uninsured Program
- 93.498-Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
- 93.499 – Low Income Household Water Assistance Program
- 93.545-Consumer Operated and Oriented Plan (CO-OP) Program
- 93.556-Promoting Safe and Stable Families
- 93.558-Temporary Assistance for Needy Families (TANF)
- 93.563-Child Support Enforcement
- 93.566-Refugee and Entrant Assistance-State-Administered Programs
- 93.568-Low-Income Home Energy Assistance
- 93.575/93.596/93.489- Child Care and Development Fund Cluster
- 93.600/93.356-Head Start Cluster
- 93.645-Stephanie Tubbs Jones Child Welfare Services Program
- 93.658-Foster Care-Title IV-E
- 93.659-Adoption Assistance-Title IV-E
- 93.667-Social Services Block Grant

- 93.671-Family Violence Prevention and Services Act
- 93.686-Ending the HIV Epidemic: A Plan for America
- 93.767-Children’s Health Insurance Program (CHIP)
- 93.778/93.777/93.775-Medical Cluster
- 93.914-HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)
- 93.917-HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
- 93.918-Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)
- 93.958-Block Grants for Community Mental Health Services
- 93.994-Maternal and Child Health Services Block Grant to the States
- 96.001/96.006-Disability Insurance/SSI Cluster
- 97.036-Disaster Grants-Public Assistance (Presidentially Declared Disasters)
- 97.067-Homeland Security Grant Program (HSGP)

Part 5 – Clusters of Programs

- Part 5.1 - No Change.
- Part 5.2 – No Change.
- Part 5.3 – Updated for the effective date of Supplement, changes within Activities Allowable/Unallowed, Cash Management, Eligibility, Reporting and Special Tests.
- Part 5.4 – Removed the Highway Planning and Construction Cluster.

Part 6 – Internal Control

- No Change.

Part 7 – Guidance for Auditing Programs Not Included in This Compliance Supplement

- No Change.

Part 8 – Appendixes**Appendix I – Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200**

- No Change.

Appendix II – Federal Agency Codification of Governmentwide Requirements and Guidance for Grants and Cooperative Agreements

- No Change.

Appendix III – Federal Agency Single Audit, Key Management Liaison, and Program Contacts

- Updated for this year’s program contacts.

Appendix IV – Internal Reference Tables

- Updated the list of programs currently designated as high risk.
- Updated the list of programs with requirements defined in IV, “Other Information.”

Appendix V – List of Changes for the 2022 Compliance Supplement

- List updated with changes to the programs and appendixes for 2023.

Appendix VI – Program-Specific Audit Guides

- No Changes.

Appendix VII – Other Audit Advisories

- Updated for the effective date of the Supplement, included FAC transition information and Single Audit Extensions.

Appendix VIII – Examinations of EBT Service Organizations

- No Change.

Appendix IX – Compliance Supplement Core Team

- Updated the list of team members for 2023.