

Exhibit 15-3
Housing Trust Fund

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PURPOSE

In accordance with the requirements of [24 CFR 93.404\(a\)](#), the grantee is responsible for managing the day-to-day operations of its HTF program, ensuring that HTF funds are used in accordance with all program requirements and written agreements, and taking appropriate action when performance problems arise. The regulation at [24 CFR 93.101\(d\)](#) requires the grantee to ensure that its subgrantees comply with the requirements of 24 CFR part 93 and carry out the applicable grantee responsibilities. **Therefore, this Exhibit is designed to review a grantee’s written agreement with a subgrantee for compliance with HTF regulatory requirements and to assess the grantee’s oversight of its subgrantee(s).** When reviewing subgrantee project files during a monitoring, the reviewer must also include a citation to [24 CFR 93.101\(d\)](#) and [24 CFR 93.404\(a\)](#) when citing a regulatory violation. When the subgrantee fails to comply with an HTF requirement, the finding is made on the grantee. The finding will cite to [24 CFR 93.101\(d\)](#) because the violation is a failure of the grantee in managing the day-to-day operations of its HTF program, requiring that HTF funds are used in accordance with all program requirements and written agreements, and taking appropriate action when performance problems arise.

INSTRUCTIONS

The HUD review should begin at the grantee level, and if time and resources permit, a selected sample of subgrantees should be monitored, using the sampling guidance in Section 15-4 of the Chapter introduction. The reviewer should make every effort to monitor each program (e.g., rental, homebuyer), function, or activity.

- Reviewers can use this Exhibit to review up to five subgrantee written agreements. If additional agreements are included in the monitoring, the reviewer should complete another copy of the Exhibit. Section 15-4 in the introduction to this Chapter provides guidance on the number of files to review.
- Reviewers must adequately describe the basis for any findings in the “Describe Basis for Conclusion” section of each question, being careful to note which subgrantee written agreement is noncompliant.

Reviewers must address the following:

- Check the program areas reviewed during monitoring on the checklist on page 15-4.
- Complete the **File Selection Summary Table** on page 15-5.
- Complete Section K-Audit Requirements of *Exhibit 34-1a: Guide for Review of Financial Management and Audits (for question #30)*.

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PROGRAM AREAS TO REVIEW

Instructions: Check the program areas reviewed during monitoring:

- A. Subgrantee Written Agreements;
- B. Subgrantee Oversight and Internal Controls;
- C. Monitoring By The Grantee;
- D. Reporting;
- E. Program Income Monitoring.

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FILE SELECTION SUMMARY TABLE

For Written Agreement File Reviews: Include the following information for each file reviewed. When completing the exhibit questions that follow, include only the file number or subgrantee name as a reference to the written agreement file reviewed.

File #	Subgrantee Name	HTF Allocation Plan Year	HTF Funds Awarded	Total HTF Funds Drawn	Brief Summary of Tasks Included in Agreement
1.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
2.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
3.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
4.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
5.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.

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A. SUBGRANTEE WRITTEN AGREEMENTS

1.

Before disbursing any HTF funds, did the grantee execute a written agreement with the subgrantee? NOTE: Grantees subgrant HTF funds to subgrantees in the Integrated Disbursement and Information System (IDIS). To answer this question, compare the dated signatures on the written agreement to the “Date Created” on the “View Subgrant” screen in IDIS. [24 CFR 93.404(b)]		
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Date of the IDIS “View Subgrant” screen:</i> Click or tap here to enter text.
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Date of the IDIS “View Subgrant” screen:</i> Click or tap here to enter text.
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Date of the IDIS “View Subgrant” screen:</i> Click or tap here to enter text.
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Date of the IDIS “View Subgrant” screen:</i> Click or tap here to enter text.
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Date of the IDIS “View Subgrant” screen:</i> Click or tap here to enter text.
Describe Basis for Conclusion: Click or tap here to enter text.		

2.

Does the project file include a complete, executed copy of the written agreement (signed and dated), including any amendments to the agreement? [24 CFR 93.407(a)(2)(xi)]		
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of Written Agreement: Click or tap to enter a date.
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of Written Agreement: Click or tap to enter a date.
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of Written Agreement: Click or tap to enter a date.
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of Written Agreement: Click or tap to enter a date.
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of Written Agreement: Click or tap to enter a date.
Describe Basis for Conclusion: Click or tap here to enter text.		

Exhibit 15-3
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Use of the HTF Funds

3.

Does the written agreement require the subgrantee to have a consolidated plan under 24 CFR part 91 and that an HTF allocation plan be part of the subgrantee’s consolidated plan?	
NOTE: If the subgrantee is a state agency, the subgrantee’s HTF allocation plan will be included in the grantee’s HTF allocation plan.	
[24 CFR 93.404(c)(1)(i); 91.220(1)(5) (Local government); 24 CFR 91.320(k)(5) (State)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

4.

Does the written agreement describe the use of the HTF funds, including items (a)-(f), in sufficient detail to provide a sound basis for the grantee to effectively monitor performance under the agreement:					
[24 CFR 93.404(c)(1)(i)]					
	File #1:	File #2:	File #3:	File #4:	File #5:
a. Amount and use of HTF funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
NOTE: HTF grantees may impose restrictions on the use of funds (e.g., limit to rental projects)					
b. Require that the selection of projects by eligible recipients be in accordance with the HTF Allocation Plan?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Describe the tasks to be performed?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
d. A schedule for completing the tasks (including a schedule for committing funds to projects)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
e. A budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
f. Period of the agreement?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.					

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Deadlines

5.

Does the written agreement state the time requirements for the commitment and expenditure of the HTF funds and specify that remaining funds will be reduced or recaptured by the grantee so that the grantee can meet its commitment and expenditure deadlines in 24 CFR 93.400 ?	
[24 CFR 93.404(c)(1)(ii)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Audit

6.

Does the written agreement require an audit of the subgrantee to be conducted at least annually in accordance with 24 CFR 93.406 ?	
[24 CFR 93.404(c)(1)(iii)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Program Income

7.

Does the written agreement state if program income is to be remitted to the grantee or retained by the subgrantee for additional HTF eligible activities?	
[24 CFR 93.404(c)(1)(iv)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Exhibit 15-3
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Uniform Administrative Requirements

8.

Does the written agreement require the subgrantee to comply with applicable uniform administrative requirements of 2 CFR part 200 as described in 24 CFR 93.405 , including the information regarding subrecipient and contractor determinations in 2 CFR 200.331 ?	
[24 CFR 93.404(c)(1)(v)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Other Program Requirements

9.

Does the written agreement require the subgrantee to carry out each project in compliance with all Federal laws and regulations described in 24 CFR 93.350 through 24 CFR 93.355 ?					
[24 CFR 93.404(c)(1)(vi)]					
	File # 1:	File # 2:	File # 3:	File # 4:	File # 5:
a. Other federal requirements and nondiscrimination 24 CFR 93.350	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. Lead-based paint requirements 24 CFR 93.351	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Displacement, relocation, and acquisition 24 CFR 93.352	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
d. Conflict of interest 24 CFR 93.353	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
e. Funding Accountability and Transparency Act 24 CFR 93.354	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
f. Eminent domain 24 CFR 93.355	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.					

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VAWA

10.

Does the written agreement set forth all obligations the grantee imposes on the subgrantee in order to meet the VAWA requirements under 24 CFR 93.356 , including notice obligations and obligations under the emergency transfer plan?	
[24 CFR 93.404(c)(1)(vi)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Affirmative Marketing

11.

<i>If the HTF funds will be used for rental projects containing five or more HTF assisted units, does the written agreement specify the subgrantee's affirmative marketing responsibilities in accordance with 24 CFR 93.350?</i>	
[24 CFR 93.404(c)(1)(vii), 24 CFR 93.350(b)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Describe Basis for Conclusion: Click or tap here to enter text.	

Exhibit 15-3
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Requests for Disbursement of Funds

12.

Does the written agreement specify that the subgrantee cannot request disbursement of funds under the agreement until the funds are needed for payment of eligible costs <u>and</u> each request is limited to the amount needed?	
[24 CFR 93.404(c)(1)(viii)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

13.

Does the written agreement specify that program income must be disbursed before the subgrantee requests grant funds from the grantee?	
[24 CFR 93.404(c)(1)(viii)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Reversion Of Assets

14.

Does the written agreement specify that upon closeout of the subgrant agreement, the subgrantee must transfer to the grantee any HTF funds on hand and any accounts receivable attributable to the use of the HTF funds?	
[24 CFR 93.404(c)(1)(ix)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Exhibit 15-3
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Records And Reports

15.

Does the written agreement specify particular records that must be maintained and the information or reports that must be submitted in order to assist the grantee in meeting its recordkeeping and reporting requirements?	
[24 CFR 93.404(c)(1)(x)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Enforcement of The Agreement

16.

Does the written agreement specify remedies for breach of the provisions of the agreement?	
[24 CFR 93.404(c)(1)(xi)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

17.

Does the written agreement specify that, in accordance with 2 CFR 200.338 , suspension or termination may occur if the subgrantee materially fails to comply with any term of the agreement?	
NOTE: The grantee may permit the agreement to be terminated in whole or in part, in accordance with 2 CFR 200.339 .	
[24 CFR 93.404(c)(1)(xi)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Exhibit 15-3
Housing Trust Fund Program

Other Written Agreements

18.

Does the written agreement require that before the subgrantee provides HTF funds to eligible recipients, first-time homebuyers, or contractors, the subgrantee must have written agreements with the eligible recipients, first-time homebuyers, or contractors that meet the requirements of [24 CFR 93.404](#), as applicable?

[\[24 CFR 93.404\(b\) and 24 CFR 93.404\(c\)\(1\)\(xii\)\]](#)

File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No

Describe Basis for Conclusion:

Click or tap here to enter text.

Duration of the Agreement

19.

Does the written agreement specify the period of performance of the written agreement?

[\[24 CFR 93.404\(c\)\(1\)\(xiii\)\]](#)

File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No

Describe Basis for Conclusion:

Click or tap here to enter text.

Exhibit 15-3
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Fees

20.

Does the written agreement prohibited the subgrantee from charging servicing, origination, or other fees for the cost of administering the HTF program, except that subgrantees may charge:

- Owners of rental projects reasonable annual fees for compliance monitoring during the HTF period of affordability?
- Nominal application fees to applicants or potential recipients that are appropriate to the type of application and do not create an undue impediment to an income-eligible family's or other potential recipient's participation in the HTF program?
- A fee for housing counseling to homebuyers?

[\[24 CFR 93.404\(c\)\(1\)\(xiv\)\]](#)

File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No

Describe Basis for Conclusion:

Click or tap here to enter text.

Exhibit 15-3
Housing Trust Fund Program

B. SUBGRANTEE OVERSIGHT AND INTERNAL CONTROLS

21.

<p>Does the grantee have and follow written policies and procedures to require subgrantee(s) to comply with 24 CFR part 93 and to carry out the responsibilities of the grantee?</p> <p>[24 CFR 93.101(d), 24 CFR 93.404(a)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Describe Basis for Conclusion: Click or tap here to enter text.</p>	

22.

<p>Does the grantee have a system for assessing risk of activities and projects to require subgrantee(s) to comply with 24 CFR part 93 and to carry out the responsibilities of the grantee?</p> <p>[24 CFR 93.101(d), 24 CFR 93.404(a)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Describe Basis for Conclusion: Click or tap here to enter text.</p>	

23.

<p>Does the grantee have a system for monitoring the performance and compliance of subgrantee(s) with 24 CFR part 93?</p> <p>[24 CFR 93.101(d), 24 CFR 93.404(a)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Describe Basis for Conclusion: Click or tap here to enter text.</p>	

24.

<p>Does the grantee have and maintain a system to require the subgrantee to use HTF funds in accordance with the HTF program requirements and any requirements or conditions under which the HTF funds were provided?</p> <p>[24 CFR 93.101(d), 24 CFR 93.402(a), 24 CFR 93.404(a)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Describe Basis for Conclusion: Click or tap here to enter text.</p>	

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C. MONITORING BY THE GRANTEE

25.

Does the grantee review the performance and compliance of <i>each</i> subgrantee at least annually?	<input type="checkbox"/> Yes <input type="checkbox"/> No
[24 CFR 93.101(d) and 24 CFR 93.404(a)]	
Describe Basis for Conclusion: Click or tap here to enter text.	

26.

Provide the following information regarding the monitoring conducted by the grantee during the year(s) being reviewed. This question is asking for information only. [24 CFR 93.404(a)]				
(Use the “tab” key to add additional rows or attach additional sheets.)				
Subgrantee Monitored	Dates	Number and Types of Finding (Concerns/Findings)	Date of Monitoring Report	Date(s) Findings Resolved
Click or tap here to enter text.	Click or tap to enter a date.	Click or tap here to enter text.	Click or tap to enter a date.	Click or tap to enter a date.
Click or tap here to enter text.	Click or tap to enter a date.	Click or tap here to enter text.	Click or tap to enter a date.	Click or tap to enter a date.
Click or tap here to enter text.	Click or tap to enter a date.	Click or tap here to enter text.	Click or tap to enter a date.	Click or tap to enter a date.

27.

<i>If HTF performance problems arise with subgrantees</i> , does the grantee take action to correct the performance problems (e.g., provide technical assistance, reduce, recapture, and/or reprogram funds, etc.)? [24 CFR 93.404(a)]
Describe Basis for Conclusion: Click or tap here to enter text.

Exhibit 15-3
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28.

<p>Did the subgrantee select projects by eligible recipients in accordance with its HTF allocation plan?</p> <p>NOTE: If the subgrantee did not comply with 24 CFR 93.101(c), then the grantee failed to enforce the subgrantee's compliance with 24 CFR 93.101(c), which is a violation of 24 CFR 93.101(d) and 24 CFR 93.404(a).</p> <p>[24 CFR 93.101(c), 24 CFR 93.101(d); 24 CFR 93.404(a)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Describe Basis for Conclusion: Click or tap here to enter text.</p>	

Other Written Agreements

29.

<p>Before disbursing any HTF funds to any entity, did the subgrantee execute a written agreement with that entity in accordance with 24 CFR 93.404(b)?</p> <p>[24 CFR 93.101(d), 24 CFR 93.404(a)]</p>	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Describe Basis for Conclusion: Click or tap here to enter text.</p>	

Audit

30.

<p>Did the subgrantee perform an audit in accordance with 2 CFR part 200, Subpart F?</p> <p>If the response is "Yes," you must complete <i>Exhibit 34-1a: Guide for Review of Financial Management and Audits to answer, Section K</i>. The 2020 update to the Ch. 34 exhibits introduced exhibits 34-1a, 34-2a, and 34-3a to replace exhibits 34-1, 34-2, and 34-3, respectively, for all CPD programs as of calendar year 2021.</p> <p>[24 CFR 93.101(d), 24 CFR 93.404(a)]</p>	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Describe Basis for Conclusion: Click or tap here to enter text.</p>	

Exhibit 15-3
Housing Trust Fund

D. REPORTING

31.

Did the subgrantee set-up the project (i.e., fund the project) in IDIS following the execution of the written agreement and submittal of the applicable banking and security documents?

NOTE: The date of the original written agreement must be the same as, or prior to, the project's *Initial Funding Date* in IDIS.

[\[24 CFR 93.101\(d\), 24 CFR 93.404\(a\)\]](#)

File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Initial Funding Date in IDIS:</i> Click or tap here to enter text.
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Initial Funding Date in IDIS:</i> Click or tap here to enter text.
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Initial Funding Date in IDIS:</i> Click or tap here to enter text. <i>Initial Funding Date in IDIS:</i> Click or tap here to enter text.
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Written Agreement Date:</i> Click or tap here to enter text. <i>Initial Funding Date in IDIS:</i> Click or tap here to enter text.
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>Initial Funding Date in IDIS:</i> Click or tap here to enter text. <i>Initial Funding Date in IDIS:</i> Click or tap here to enter text.
Describe Basis for Conclusion: Click or tap here to enter text.		

Exhibit 15-3
Housing Trust Fund Program

32.

Was all project completion information entered into IDIS, or otherwise provided, within 120 calendar days of the date of the final project drawdown?

A subgrantee is required to complete all the applicable fields in IDIS based on the HTF activity and tenure type, including total units and leverage funds. The data entered into IDIS (e.g., project address, number of units, beneficiary information) must accurately reflect the data included in the written agreement and project files.

NOTE: Project completion for rental housing occurs upon completion of construction before occupancy. This means that a project may be completed in IDIS prior to lease-up. The subgrantee must enter all beneficiary data within a reasonable timeframe.

[\[24 CFR 93.101\(d\), 24 CFR 93.404\(a\)\]](#)

File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

33.

Does the grantee verify the accuracy of financial records and data reported in IDIS?

[\[24 CFR 93.101\(d\), 24 CFR 93.407\(a\)\(3\), 24 CFR 93.404\(a\)\]](#)

File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

Exhibit 15-3
Housing Trust Fund

Records & Reports

34.

Did the subgrantee maintain records and submit information or reports specified in the written agreement under 24 CFR 93.404(c)(1)(x) in order to assist the grantee in meeting its recordkeeping and reporting requirements? [24 CFR 93.101(d), 24 CFR 93.404(a)]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	

E. PROGRAM INCOME MONITORING

35.

<i>If program income is retained by the subgrantee, did the subgrantee use the program income for additional HTF eligible activities in accordance with 24 CFR 93.404(c)(1)(iv)?</i> [24 CFR 93.101(d); 24 CFR 93.404(a)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Describe Basis for Conclusion: Click or tap here to enter text.	

36.

<i>If program income is retained by the subgrantee, did the subgrantee disburse all program income before requesting HTF funds from the grantee?</i> [24 CFR 93.101(d); 24 CFR 93.404(a), 24 CFR 93.404(c)(viii)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Describe Basis for Conclusion: Click or tap here to enter text.	

Exhibit 15-3
Housing Trust Fund Program

37.

Has the grantee included program income expected to be received by all subgrantees in preparing its most recent Consolidated Plan?	
[24 CFR 91.320(c)(1)]	
File #1:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #2:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #3:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #4:	<input type="checkbox"/> Yes <input type="checkbox"/> No
File #5:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: Click or tap here to enter text.	