|  |  |  |  |
| --- | --- | --- | --- |
| **Guide for Review of ESG Subrecipient Grant Management** | | | |
| **Name of Recipient:** | | | |
| **Name of Subrecipient(s):** | | | |
| **Staff Consulted:** | | | |
| **Name(s) of Reviewer(s)** |  | **Date** |  |

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, or grant agreement). If the requirement is not met, HUD must select “NO” in response to the question and make a finding of noncompliance. All other questions that do not contain the citation for the requirement do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding**."

**Instructions:** This Exhibit is designed to assess the recipient’s compliance with subrecipient grant management requirements of the Emergency Solutions Grants (ESG) program. HUD reviewers should use a combination of the information in program files and subrecipient staff interviews to answer the questions below. The Exhibit is divided into eight sections: Subgrants Management and Oversight; Systems Coordination Requirements; Recordkeeping; Homeless Management Information System (HMIS); Other ESG-Specific Requirements; Administrative Costs and Financial Management; Other Federal Requirements; and Additional 2 CFR 200 Review for Sub-Subawards.

As previously noted, the ESG rule at 24 CFR part 576 generally incorporates the uniform administrative requirements, cost principles, and audit requirements, which were recently revised and codified at 2 CFR part 200. This Exhibit contains both questions to monitor compliance with 2 CFR part 200 and questions to monitor compliance with the former uniform administrative requirements, cost principles, and audit requirements (i.e., 24 CFR parts 84 and 85 (2013), 2 CFR 225 and 230 (2013), OMB Circular A-133). For HUD’s expectations on monitoring for compliance with the uniform administrative requirements, cost principles, and audit requirements during the period of transition to 2 CFR part 200, please see HUD’s April 13, 2016, Notice CPD-16-04 (<http://portal.hud.gov/hudportal/documents/huddoc?id=16-04cpdn.pdf>).

The HUD reviewer must supplement this Exhibit with Exhibit 28-9 (covering the procurement requirements in 24 CFR parts 85 and 84) and Exhibit 34-3 (covering the procurement requirements in 2 CFR part 200), as applicable.

Where ESG funds were used for rental assistance or services, the HUD reviewer MUST complete the applicable Exhibits in Chapter 24 of this Handbook, *Lead-Based Paint Compliance*. NOTE: See Exhibit 24-2 (Services), Exhibit 24-3 (Tenant-Based Rental Assistance), or Exhibit 24-4 (Project-Based Rental Assistance).

This Exhibit can be used to either monitor a single subrecipient or multiple subrecipients. It is the responsibility of the HUD reviewer to ensure that the responses provide sufficient documentation to support the basis for the conclusions. Keep in mind that, if multiple entities are reviewed and a deficiency is identified for a single entity, a “No” response is required.

**Questions:**

A. SUBGRANTS MANAGEMENT AND OVERSIGHT

1.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Eligible Subrecipients:   1. If the organization is a subrecipient of a state, is it a unit of general purpose local government (which can include a metropolitan city or urban county that receives ESG funds directly from HUD, or a combination of general purpose local governments recognized by HUD), or a private nonprofit organization within the state; or 2. If the organization is a subrecipient of a metropolitan city, urban county, or territory, is it a private nonprofit organization?   **NOTE**: A private nonprofit organization does not include a governmental organization, such as a public housing agency or housing finance agency.  [24 CFR 576.2; 24 CFR 576.202] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

2.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Obligation Requirements (State subrecipients that are units of general purpose local government): Within 120 days after the date the state obligated its funds to a unit of general purpose local government, did the subrecipient obligate all of those funds by: a subgrant agreement with, or a letter of award requiring payment to, a private nonprofit organization; a procurement contract; and/or the written designation of a department within the government of the subrecipient to directly carry out an eligible activity?  [24 CFR 576.203(a)(1)(ii)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Payments to Subrecipients (Units of General Purpose Local Government): If the subrecipient is a unit of general purpose local government, did it pay each of its subrecipients for allowable costs within 30 days after receiving the subrecipient’s complete payment request?  [24 CFR 576.203(c)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

B. SYSTEMS COORDINATION REQUIREMENTS

4.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Coordination with Other Targeted Homeless Services: Does each subrecipient’s records reflect that it coordinated and integrated, to the maximum extent practicable, ESG-funded activities with the programs, including those listed under 24 CFR 576.400(b), that are targeted to homeless people in the area covered by the Continuum of Care (CoC) or area over which the services are coordinated to provide a strategic, community-wide system to prevent and end homelessness for that area?  [24 CFR 576.400(b); 24 CFR 576.500(m)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

5.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| System and Program Coordination with Mainstream Resources: Does each subrecipient’s records reflect that it coordinated and integrated, to the maximum extent practicable, ESG-funded activities with mainstream housing, health, social services, employment, education, and youth programs for which homeless and at-risk persons might be eligible?  [24 CFR 576.400(c); 24 CFR 576.500(m)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

6.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Use of the Coordinated Assessment System: If the CoC for the area in which the program or project is located has established a coordinated assessment system that meets HUD’s requirements, do the records show:   1. that the subrecipient (unless it is a victim service provider) uses that assessment system; and 2. all initial evaluations were conducted in accordance with the coordinated assessment system requirements?   **NOTE**: ESG-funded victim service providers may choose not to use the CoC’s coordinated assessment system.  [24 CFR 576.400(d); 24 CFR 576.401(a); 24 CFR 576.500(g) | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

7.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Coordinated Assessment (Consistency with Written Standards): Did each subrecipient work with the CoC to ensure that the screening, assessment, and referral of program participants are consistent with the ESG written standards required under 24 CFR 576.400(e)?  [24 CFR 576.400(d)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

8.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Establishing Written Standards (State Subrecipients): If a subrecipient of a state is required to establish its own written standards, did the subrecipient follow the state recipient’s requirements for the establishment and implementation of these standards?  [24 CFR 576.400(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

9.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Written Standards (Content): If a subrecipient of a state is required to establish its own written standards, did the written standards include the minimum required elements described in 24 CFR 576.400(e)(3)?  [24 CFR 576.400(e)(3)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

C. RECORDKEEPING

10.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Recordkeeping (Subrecipients): If applicable, did the subrecipient retain copies of all solicitations of and agreements with its subrecipients, records of all payment requests by and dates of payments made to subrecipients, and documentation of all monitoring and sanctions of subrecipients?  [24 CFR 576.500(v)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

11.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Recordkeeping (Eligibility): Does each subrecipient’s records document that staff followed the recipient’s policies and procedures to:   1. conduct an initial evaluation and re-evaluations as required, and 2. document eligibility in accordance with HUD’s requirements?   [24 CFR 576.400(e)(3); 24 CFR 576.401(a), (b), and (c); 24 CFR 576.500(a), (b), (c), and (e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

12.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Recordkeeping (Program Participant Records): Did each subrecipient ensure that each program participant record documented compliance with applicable requirements for providing services and assistance to that program participant under the program components and eligible activities provisions at 24 CFR 576.101 through 24 CFR 576.106?  [24 CFR 576.500(f)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

13.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Confidentiality: Did each subrecipient have written procedures to ensure confidentiality, including:   1. all records containing personally identifying information of any individual or family who applies for and/or receives ESG assistance are kept secure and confidential; 2. the address or location of any domestic violence, dating violence, sexual assault, or stalking shelter project assisted under ESG; and 3. the address or location of any program participant housing?   [24 CFR 576.500(x)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

14.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Recordkeeping (Record Retention): Did the recipient or its subrecipients retain copies of the required records for the greater of 5 years or the applicable time period below:   1. for emergency shelters subject to a 10-year minimum period of use: at least 10 years from the date that ESG funds were first obligated for the major rehabilitation or conversion of the building; or 2. for program participant files: at least 5 years after the expenditure of all funds from the grant under which the program participant was served?   [24 CFR 576.500(y)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

D. Homeless Management Information System (HMIS)

15.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Data Collection and Recordkeeping: Do records reflect that each subrecipient entered data on all persons it served under ESG and on all of its ESG activities into the applicable community-wide HMIS or, for victim services providers (and legal services providers that opt out), into a comparable database, in accordance with HUD’s HMIS data standards?  **NOTE**: Each subrecipient must be able to provide documentation, such as HMIS reports, that shows subrecipient client-level and activity-level data are being entered into the applicable CoC’s HMIS (or a comparable database).  [24 CFR 576.400(f); 24 CFR 576.500(n); 2014 HMIS Data Standards] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

16.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Eligible costs (HMIS): If the subrecipient is not a victim service provider, or a legal service provider that uses a comparable database, did the subrecipient use ESG funds only for costs eligible for the purpose of contributing data to the HMIS designated by the CoC?  [24 CFR 576.107(a)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

17.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Data entry (Comparable database): If the subrecipient is a victim service provider, or a legal services provider that uses a comparable database, were data maintained in the comparable database and not contributed or entered into an HMIS?  [24 CFR 576.400(f)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

18.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Eligible costs (Comparable database): If the subrecipient is a victim service provider, or a legal services provider that uses a comparable database, were funds used for establishing and operating a comparable database that complies with HUD’s HMIS requirements, including collecting client-level data over time (i.e., longitudinal data) and generating unduplicated aggregate reports?  [24 CFR 576.400(f); 24 CFR 576.107(a)(3); 24 CFR 576.107(b)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

E. Other esg-specific Requirements

19.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Matching Requirements: If the recipient required its subrecipients to contribute match, did the subrecipients’ records reflect that they met the applicable requirements, including records of the source and use of matching funds?  [24 CFR 576.201; 24 CFR 576.500(o) and (v)(3)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

20.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Conflicts of Interest (Organizational): Did a representative sample of the subrecipients’ records reveal zero instances where:   1. any type or amount of ESG assistance was conditioned on acceptance of shelter or housing owned by the recipient, subrecipient, contractor, or any parent or subsidiary of the subrecipient or contractor; or 2. a subrecipient or contractor carried out the initial evaluation for a program participant while the individual or family was occupying housing owned by the subrecipient or contractor, or any parent or subsidiary of the subrecipient or contractor; or 3. a subrecipient or contractor administered any homelessness prevention assistance to an individual or family occupying housing owned by the subrecipient or contractor, or any parent or subsidiary of the subrecipient or contractor?   [24 CFR 576.404(a); regarding contractors, 24 CFR 576.404(c); 24 CFR 576.500(p)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

21.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Conflicts of Interest (Individual): Does each subrecipient’s records:   1. contain personal conflicts of interest policy or codes of conduct developed and implemented to comply with requirements; 2. demonstrate that the officers and staff of the subrecipient and any contractors complied with the individual conflict of interest requirements at 24 CFR 576.404(b); or 3. contain documentation supporting any exceptions to the personal conflicts of interest prohibition?   [24 CFR 576.404(b); 24 CFR 576.500(p)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

22.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Homeless Participation: Did each subrecipient involve homeless individuals and families, to the maximum extent practicable, in constructing, renovating, maintaining, and operating facilities assisted under ESG, in providing services assisted under ESG, and in providing services for occupants of facilities assisted under ESG (could include employment or volunteer services)?  [24 CFR 576.405(c)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

23.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Faith-Based Activities: Did each subrecipient ensure that it did not engage in inherently religious activities as part of the programs or services funded under ESG? If the subrecipient conducted these activities, were they offered separately, in time or location, from the programs or services funded under ESG, and was participation voluntary for all program participants?  [24 CFR 576.406(b); 24 CFR 576.500(r)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

24.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Faith-Based Activities: Did each subrecipient ensure that it did not discriminate against a program participant or prospective program participant on the basis of religion or religious belief?  [24 CFR 576.406(d); 24 CFR 576.500(r)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

25.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Faith-Based Activities (Rehabilitation): Did each subrecipient ensure that ESG funds were not used for the rehabilitation of sanctuaries, chapels, or other rooms that an ESG-funded religious congregation uses as its principal place of worship?  [24 CFR 576.406(e); 24 CFR 576.500(r)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

26.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Faith-Based Activities (Rehabilitation): If a structure is used for both eligible and inherently religious activities, did the subrecipient ensure that the amount of ESG funds used was limited to the costs of those portions of the rehabilitation that are attributable to eligible activities in accordance with the cost accounting requirements applicable to ESG funds?  [24 CFR 576.406(e); 24 CFR 576.500(r)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

F. ADMINISTRATIVE COSTS AND FINANCIAL MANAGEMENT

27.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Eligible activities: Were subrecipients’ expenses allowable?  **NOTE**: To answer this question with respect to 2 CFR 200.403, the HUD reviewer MUST complete Exhibit 34-2, *Guide for Review of Cost Allowability*.  [24 CFR 576.100-576.109; 24 CFR 576.500(u)(2); 24 CFR 84.21(b)(6); 24 CFR 85.22, 2 CFR 200.403] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

28.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Eligible Costs: Did each subrecipient charge staff and overhead costs directly related to carrying out activities eligible under one of the components to the applicable activity, and retain supporting documentation for all costs charged to the grant?  [24 CFR 576.100(d); 24 CFR 576.108(a); 24 CFR 576.500(u)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

29.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Eligible Administrative Costs: If a subrecipient received Administrative funds:   1. were all administrative costs eligible in accordance with 24 CFR 576.108; and 2. were the costs of carrying out the environmental review charged as an Administrative activity?   [24 CFR 576.108(a)(1), (2), and (4)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

30.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Training Costs: If any staff time was spent on training:   1. was it only for providing training on ESG requirements, attending HUD-sponsored ESG training, training staff on using HMIS or a comparable database, or attending HUD-approved training on HMIS and the ESG program; and 2. was it charged to the appropriate component (only HMIS for HMIS-related training, and Administrative costs for all other training)?   [24 CFR 576.108(a)(1), (2), and (4); 24 CFR 576.107] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

31.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Indirect Costs: If any indirect costs were charged to the grant, were allocations made to each eligible activity and consistent with an indirect cost rate proposal developed in accordance with the Uniform Administrative Requirements?  [24 CFR 576.109; 2 CFR 576.500(u)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

32.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Eligible activities: Did a review of personnel costs charged to ESG, including a review of job descriptions, reveal that, for all staff time paid for with ESG funds, the staff member was working on eligible ESG activities?  [24 CFR 576.500(u)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

G. OTHER FEDERAL REQUIREMENTS

33.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Drug-Free Workplace: Did each subrecipient have a drug-free workplace statement per the requirements of 2 CFR part 2429?  [24 CFR 5.105(d) and 24 CFR 576.407(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

34.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the requirements of the Drug-Free Workplace Certification were reviewed, is each subrecipient in compliance?  [24 CFR 5.105(d); 24 CFR 576.407(a); 2 CFR part 2429] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

35.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Non-Discrimination, Section 504 of the Rehabilitation Act of 1973, and Other Equal Opportunity Requirements: Did records demonstrate that each subrecipient is in compliance with the applicable requirements in 24 CFR part 5, Subpart A, including the nondiscrimination and equal opportunity requirements at 24 CFR part 5.105(a)? (Use pertinent Exhibits in Chapter 22, as necessary.)  [24 CFR part 5, Subpart A; 24 CFR 576.407(a); 24 CFR 576.500(s)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

36.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Affirmative Outreach: Do the records indicate that the recipient and its subrecipients:   * 1. make known that the use of the facilities, assistance, and services are available to all on a nondiscriminatory basis, and establish additional procedures, as required under 24 CFR 576.407(b), to ensure that the “target population” who may qualify are made aware of the availability of these facilities, assistance, or services; and   2. take appropriate steps to ensure effective communication with persons with disabilities; and   3. take reasonable steps to ensure meaningful access to programs and activities for persons with limited English proficiency (LEP)? (Use pertinent Exhibits in Chapter 22 as necessary.)   [24 CFR part 5, Subpart A; 24 CFR 576.407(b); 24 CFR 576.500(s)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

37.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Applicability of Uniform Administrative Requirements and OMB Circulars: If this area was reviewed, did each subrecipient maintain records documenting compliance with the applicable requirements outlined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards?  [24 CFR 576.407(c); 24 CFR 576.500(s)(2)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

38.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Audits: If this area was reviewed, was each subrecipient in compliance with the Single Audit Act of 1984, as amended, and implementing regulations?  **NOTE**: To answer this question with respect to 2 CFR 200.501, the HUD reviewer MUST complete Exhibit 34-1, section K (“Audit Requirements”).  [24 CFR 84.26; 24 CFR 85.26; 24 CFR 576.407(c); 2 CFR 200.501] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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39.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Lead-Based Paint: Where ESG funds were used for rental assistance (TBRA or PBRA) or supportive services, do records reflect that the subrecipient complied with all lead-based paint requirements?  **NOTE**: See Chapter 24, *Lead-Based Paint Compliance*, in this Handbook: Exhibit 24-2 (Supportive Services), Exhibit 24-3 (TBRA), or Exhibit 24-4 (PBRA), as applicable, MUST be completed to answer this question.  [24 CFR 35.700-730 (PBRA); 24 CFR 35.1000-1020 (Supportive Services); 24 CFR 35.1200-1225 (TBRA); 24 CFR 576.403(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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40.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| In making an award to the subrecipient, did the recipient evaluate the subrecipient’s risk of noncompliance with the Federal statutes, regulations, and terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring?  **NOTE**: This evaluation may include consideration of factors such as:   * the subrecipient’s prior experience with the same or similar subawards; * the results of previous audits, including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of 2 CFR part 200, and the extent to which the same or similar subaward has been audited as a major program; * whether the subrecipient has new personnel or new or substantially changed systems; and * the extent and results of previous HUD monitoring, if the subrecipient also receives funds directly from HUD.   [24 CFR 576.407(c) and 2 CFR 200.331(b)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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41.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Section 3: If applicable, was each subrecipient in compliance with the applicable requirements of Section 3 of the Housing and Urban Development Act of 1968?  [24 CFR part 135; 24 CFR 576.407(a); 24 CFR 576.405(c)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

H. ADDITIONAL 2 CFR PART 200 REVIEW FOR SUB-SUBAWARDS

NOTE: The following questions apply when a subrecipient carries out its subgrant by making subgrants to a lower tier of subrecipients. To ensure clarity and consistency with part 200, the term “pass-through entity” refers to the first or higher-tier subrecipient, and the term “subrecipient” refers to the subrecipient(s) at the lower tier.

42.

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| If the pass-through entity provides funds through either a subrecipient agreement or a contract, has it followed the criteria in 2 CFR 200.330 for making case-by-case determinations of whether the entity is receiving the funds in the role of either a subrecipient or contractor?  [24 CFR 576.407(c); 2 CFR 200.330] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

43.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| In making an award to a subrecipient, has the pass-through entity evaluated each subrecipient’s risk of noncompliance with the Federal statutes, regulations, and terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring?  **NOTE:** This evaluation may include consideration of factors such as:   * the subrecipient’s prior experience with the same or similar subawards; * the results of previous audits, including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of 2 CFR part 200, and the extent to which the same or similar subaward has been audited as a major program; * whether the subrecipient has new personnel or new or substantially changed systems; and * the extent and results of previous HUD monitoring, if the subrecipient also receives funds directly from HUD.   [24 CFR 576.407(c); 2 CFR 200.331(b)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

44.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| For each subaward provided to a subrecipient, has the pass-through entity clearly identified it as a subaward to a subrecipient and included the following information at the time of the subaward:   1. Federal award identification? 2. Subrecipient name (which must match the name associated with the unique entity identifier)? 3. Subrecipient’s unique entity identifier? 4. HUD award identification number? 5. Federal award date, as defined in 2 CFR 200.39 (the date that HUD signed the award to the recipient)? 6. Subaward period of performance start and end date? 7. Total amount of the Federal award committed to the subrecipient by the pass-through entity? 8. Amount of Federal funds obligated by this action by the pass-through entity to the subrecipient? 9. Total amount of Federal funds obligated to the subrecipient by the pass-through entity, including the current obligation? 10. Federal Award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)? 11. HUD’s name, the name of the pass-through entity, and contact information for the awarding official of the pass-through entity? 12. Catalog of Federal Domestic Assistance (CFDA) number and name of the HUD program under which the award is made? 13. Identification of whether the award is Research & Development (R&D), if applicable? 14. Indirect cost rate for the HUD award to the recipient? 15. Indirect cost rate for the subaward (which must be an approved Federally-recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with 2 CFR part 200), or a de minimis indirect cost rate as defined in §200.414(f))? 16. All requirements imposed by the pass-through entity on the subrecipient so that the subaward is used in accordance with the Federal statutes, regulations, and the terms and conditions of the HUD award to the recipient? 17. Any additional requirements imposed by the pass-through entity on the subrecipient in order for the pass-through entity to meet its own obligations under the ESG program, including identification of any required financial or performance reports? 18. A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient’s records and financial statements as necessary for the pass-through entity to meet its requirements under 2 CFR part 200? 19. Appropriate terms and conditions concerning closeout of the subaward?   [24 CFR 576.407(c); 2 CFR 200.331(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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45.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| a. For subawards provided to subrecipients, has the pass-through entity monitored the activities of the subrecipient as necessary, to ensure that the subaward was used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are being, or have been, achieved?  [24 CFR 576.407(c); 2 CFR 200.331(d)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |
| b. Did the pass-through entity’s monitoring of the subrecipient include:   * Reviewing financial and performance reports required by the pass-through entity? * Following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected through audits, on-site reviews, or other means? * Issuing a management decision for audit findings pertaining to the subaward a required by 2 CFR 200.521?   [24 CFR 576.407(c); 2 CFR 200.331(d)(1) – (3)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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46.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| a. For each subrecipient provided a subaward, has the pass-through entity determined whether the subrecipient met or exceeded the audit threshold set in 2 CFR 200.501 for the respective fiscal year?  [24 CFR 576.407(c); 2 CFR 200.331(f)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |
| b. If a subrecipient meets the audit threshold in 2 CFR 200.501, has the pass-through entity verified that the subrecipient is audited as required by Subpart F of 2 CFR part 200?  [24 CFR 576.407(c); 2 CFR 200.331(f)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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47.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| For each subrecipient receiving a subaward, has the pass-through entity considered whether the results of the subrecipient’s audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity’s own records?  [24 CFR 576.407(c); 2 CFR 200.331(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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48.

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| If the pass-through entity found any subrecipient non-noncompliant, did the pass-through entity consider taking enforcement action against the subrecipient per 2 CFR 200.338 and the program regulations?  [24 CFR 576.407(c); 2 CFR 200.331(h)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |