

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Business Review Guidance

to Complete

Administrative and Financial Requirements

Fiscal Year 2018/2019 Community
Compass Technical Assistance and
Capacity Building program

HUD's Technical Assistance Division

FY2018/2019 Administrative and Financial Requirements

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I. OVERVIEW

- A. This document identifies administrative and financial (A&F) requirements and lists the information that must be submitted to HUD by applicants selected under the FY 2018/2019 Community Compass Technical Assistance and Capacity Building NOFA.
- B. Each selected applicant must submit a single A&F package for the 2018/2019 competition. Selected applicants who will be awarded multiple awards need only submit one A&F package.
- C. A&F information packages must be submitted to communitycompass@hud.gov **within 30 days** of the transmittal date of this document. The execution of the cooperative agreement(s) will be delayed if the required information is not provided in 30 days. If a selected applicant is unable to provide the required administrative and financial information, HUD may withdraw the award(s).
- D. Selected applicants must comply with federal administrative requirements and cost principles. The administrative requirements and the cost principles apply to the selected applicant as well as to sub-recipients performing work under these cooperative agreements. Selected applicants are expected to read this information thoroughly and to refer to the references in Appendix E as needed.
- E. Certifications in Appendix A completed by the selected applicant must be signed by the authorized representative listed in the System for Award Management (SAM) which is normally the Chief Executive Officer (CEO) of the organization or another representative who has been delegated by the CEO with the authority to certify on behalf of the CEO.
- F. Upon review of the administrative and financial information and a determination by HUD that the A&F package is complete, HUD will send the cooperative agreement for signature to the selected applicant for signature. The selected applicant's signature completes the execution process.
- G. Selected applicants are to submit the complete package to communitycompass@hud.gov, and include in the Subject Line the name of the organization submitting. Example: A&F Package – Organization XYZ. Each A&F attachment in the email should be named to include the name of the organization and clearly identify what is attached (i.e. XYZ 2017 A&F Cover Page & Checklist, XYZ 2017 A&F Audit, XYZ 2017 A&F Labor Rate Schedule, etc.). Applicants should send separate attachments for all documents submitted. Do not ZIP or combine files when submitting the A&F package.

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II. FINANCIAL MANAGEMENT AND AUDIT STANDARDS

- A. Selected applicants are required to comply with financial management standards for funds control and accountability, as specified in 2 CFR 200.302 and 2 CFR 200.303.
- B. Selected organizations that expend \$750,000 or more in **federal funds** during any fiscal year of the term of this cooperative agreement must comply with the Single Audit requirement included in 2 CFR 200.501(b). This applies to all organizations, including states and local governments, nonprofits, educational institutions, and commercial/for-profit entities.
- C. Selected applicants that expended \$750,000 or more in their most recent fiscal year must submit a copy of the organization's most recent audit, including:
 - i. Financial Statements, Schedule of Expenditures of Federal awards;
 - ii. Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards;
 - iii. Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance
 - iv. Summary Schedule of Findings and Questioned Cost of Prior Year Findings; and
 - v. Corrective Action Plan if there were audit findings.
- D. Selected applicants that will expend less than \$750,000 in **federal funds** in every year of the term of this cooperative agreement that choose to have an audit should submit a copy of the organization's most recent audit.
- E. HUD does not participate in the cost of an audit for an organization that expends less than \$750,000 in federal funds during a fiscal year of the term of this cooperative agreement.
- F. Selected applicants who have not previously received a Community Compass award through HUD are required to submit sample financial reports from their financial management systems that demonstrate 2 CFR 200.302 and 2 CFR 200.303 conformity and support the accounting/financial management certification statements found in Appendix A.

III. INDIRECT COSTS

- A. Selected applicants are required to resubmit the Indirect Cost Rate Summary form (Appendix B) if there have been changes to your indirect cost rate since submitting your 2018/2019 application.
- B. At application, selected applicants charging indirect or overhead costs submitted one of the following:
 - i. Documentation of an approved rate signed by the cognizant federal agency, or

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- ii. Documentation of an approved rate, based on current financial information, negotiated with HUD's Office of the Chief Procurement Officer (OCPO).
- C. According to 2 CFR 200.414(f), selected applicants that never received a negotiated indirect cost rate, except those described in Appendix VII to Part 200, paragraph D.1.b, may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC), which may be used indefinitely. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.
- D. Selected applicants that do not have an approved Indirect Cost Rate may submit an Indirect Cost Rate Proposal and Indirect Cost Rate Summary to HUD. Both the proposal and Indirect Cost Rate Summary (Appendix B) should be submitted with the A&F package, if available.
 - i. Selected applicants will ensure submitted ICRs are current.
 - ii. Timeline guidance pertaining to ICR's can be found in 2 CFR 200 Appendix IV—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations, C2c, and 2 CFR 200.414g, Indirect (F&A) costs.
 - iii. Selected applicants with an indirect cost rate are required to update Indirect Cost Rates at the end of each fiscal year, unless they requested a one-time request to use the indirect rate for up to four years.

IV. PROCUREMENT STANDARDS

- A. Selected applicants must submit their organization's procurement policy and that policy must comply with 2 CFR 200.318-326. All contractor and consultant agreements must comply with Federal procurement policy and contain provisions identified in 2 CFR 200.326.
- B. Existing TA Providers that have procurement policies that were certified during the 2017 Community Compass Competition may submit a written statement certifying that their policy has not changed; or, if the procurement policy has changed, submit the new policy for HUD review.
- C. Applicants without a Community Compass certified procurement policy must submit their organization's procurement policy that clearly describes the following:
 - i. Identify the individual(s) with the authority to make purchases on the company's behalf.
 - ii. Include written guidelines for product or service selection.
 - iii. Describe how the bid process will work and how many bids must be obtained for each opportunity by threshold (e.g. micro--<\$10K, simplified acquisition--<\$250K), if applicable.

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- iv. Stipulate how often contracts are monitored and evaluated.
- v. Establish confidentiality guidelines for proprietary information and intellectual property (e.g. TA tools, products and trainings).

V. PROHIBITION OF PROFIT/FEE

- A. Selected applicants must certify that no increment above cost, no fee or profit, will be paid to the organization, or to any subcontractors or consultants.

VI. COMPENSATION POLICY and LABOR RATES FOR STAFF, CONSULTANTS, AND SUBCONTRACTORS

- A. Pursuant to the Federal cost principles, labor rates charged to the Federal Government may not be higher than those paid by others for similar work. HUD will determine the reasonableness of and approve all rates in accordance with applicable Federal cost principles.
- B. Selected applicants without a Community Compass certified compensation policy must submit their organization's compensation policy or comparable documentation that clearly describes/explicitly states the following:
 - i. Compliance with the Fair Labor Standards Act (FLSA).
 - ii. Different types of compensation (e.g. Base Pay, commissions, Overtime pay, Bonuses, profit sharing, merit pay, stock options, travel/meal/housing allowance) covered by the policy used to determine whether pay is competitive and comparable to like organizations for like work. *For example, organizations may use a collection of salary and market data that may include average salaries, inflation indicators, cost of living indicators, etc. Companies may purchase results of surveys conducted by survey vendors or may conduct their own salary surveys. Surveys may be conducted within a specific industry or across industries as well as within one geographical region or across different geographical regions.*
- C. Existing TA Providers that have compensation policies that were certified during the 2017 Community Compass Competition may submit a written statement certifying that their policy has not changed; or, if the compensation policy has changed, submit the new policy for HUD review.
- D. New applicants must request wage approval for staff, contractors, or consultants. Rates are not effective until approved by HUD. The latest Wage Rate Guidance can be found in Appendix C for your review and reference. Staff, consultants and contractors with rates \$200 and greater, are considered high wage and require additional justification.

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Awardees must complete the High Rate Worksheet (see below), including a description of the individual's expertise, value to the team, estimated number of annual hours and total cost. Requests to add rates for contractors and consultants must be based on the organization's procurement policy and applicable regulations.



High Rate Worksheet
2019-06-01.xlsx

VII. CODE OF CONDUCT

- A. As required by the NOFA, selected applicants must follow written standards of conduct. Selected applicants submitted their code of conduct at application but must resubmit with the A&F package if there have been any changes to the code of conduct since submitting at application. The code or covering document should be on letterhead and include contact information for a senior authorized official (e.g., CEO, Exec. Director, Board Chairperson).
- B. The Code of Conduct must:
 - i. Prohibit real and apparent conflicts of interest that may arise among officer, employees, or agents.
 - ii. Prohibit the solicitation an acceptance of gifts or gratuities by officers, employees, or agents, and 2) prohibit the acceptance of gifts or gratuities by officers, employees, or agents for their personal benefit in excess of minimal value.
 - iii. Provide for administrative and disciplinary actions available to remedy violations of such standards.
 - iv. Prohibit organizational conflict of interest, if applicable.
 - a. If the Non-Federal Entity (NFE) has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian Tribe, the NFE must also maintain written standards of conduct covering organizational conflicts of interest. "Organizational conflicts of interest" means that because of relationships with a parent company, affiliate, or subsidiary organization, the NFE is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

VIII. ACCESS TO THE DRGR SYSTEM AND THE TA PORTAL

- A. Selected applicants must use HUD's Disaster Recovery and Grant Reporting (DRGR) System and the Technical Assistance (TA) Portal on HUD Exchange to view TA assignments; manage awards and labor rates for employees, consultants, and subcontractors; and submit work plans, payment requests, and performance reports. A user account and

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acceptance of HUD's Rules of Behavior are required to access the DRGR System and the TA Portal.

HUD will create DRGR user accounts for the selected applicant's authorized representative and primary contact, as listed on the SF-424 (Application for Federal Assistance). Once HUD establishes the user accounts and assigns the Administrator role, these persons receive an e-mail from HUD and they can set up additional accounts for their staff. Applicants can obtain TA Portal account at www.hudexchange.info.

IX. REQUESTING AND RECEIVING PAYMENT

- A. If you are a newly selected applicant or an existing awardee whose banking information has changed, please follow the instructions below.
- i. Establish a line of credit by completing the Direct Deposit Form (HUD SF-1199A) to designate a Depository. The form is embedded below. The designated depository provides HUD with the necessary authority and instructions to make direct deposit to the designated account. Please provide the awardee's nine-digit Tax Identification Number (TIN). This form, along with a voided back check with the organization's name and banking information, should be mailed to the Cooperative Agreement Officer, Stephanie Stone, at HUD's Office of Community Planning and Development, Technical Assistance Division, 451 7th Street SW Washington, DC 20410; Suite 7218 with the HUD-27054 form (see below) and submitted to communitycompass@hud.gov with all other A&F documents.



Direct Deposit.pdf

- ii. Complete the attached LOCCS-VRS Access Authorization form (HUD-27054). The form is embedded below. The authorized representative must designate at least two staff persons authorized to access eLOCCS. Each authorized staff person must complete an individual security LOCCS form (HUD-27054). The designated persons must request "query" only access on the form. The form must be signed by the organization's Chief Executive Officer of designee and **notarized** prior to submitting to HUD. This form should be mailed to the Cooperative Agreement Officer, Stephanie Stone, at HUD's Office of Community Planning and Development, Technical Assistance Division, 451 7th Street SW Washington, DC 20410; Suite 7218 and submitted to communitycompass@hud.gov with other required A&F documents.

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LOCCSs updated E
doc 27054e.pdf

X. ORGANIZATION STRUCTURE and KEY CONTACTS UPDATES

- A. Selected applicants must submit an organization chart that depicts the proposed TA team structure including names of points-of-contact, responsibilities, and contact information.
- B. Selected applicants must inform HUD of any changes to contacts or organization information throughout the cooperative agreement period of performance. The awardee shall use the appropriate standard Federal form listed below to reflect changes to organization and contact information. All completed forms are to be submitted via email to communitycompass@hud.gov with a copy to the Cooperative Agreement Officer and the GTR. HUD will determine the impact of changes to the awardee's organization, and will advise the awardee, as appropriate. HUD will also keep all completed forms in its official program file, and will use the information to update LOCCS, and if applicable, the DRGR system and the TA Portal.
 - i. Change to awardee's authorized representative. Use the Key Contacts form at <http://www.grants.gov/web/grants/forms/sf-424-mandatory-family.html#sortby=1> to reflect changes to contact persons. In addition, the new authorized representative(s) must read and sign the Assurances for Non-Construction Programs (SF 424B) form (also available on [grants.gov](http://www.grants.gov)). The awardee must ensure that the change is reflected at www.sam.gov.
 - ii. Change to key contact person. Use the Key Contacts form at <http://www.grants.gov/web/grants/forms/sf-424-mandatory-family.html#sortby=1> to reflect changes to contact persons, including names, telephone numbers, mailing address, or email address.
 - iii. Change to awardee organizational name or structure. Use the mandatory SF-424 at <http://www.grants.gov/web/grants/forms/sf-424-mandatory-family.html#sortby=1> and update the fields with the information that has changed. The awardee must ensure that the change is reflected at www.sam.gov. In addition, changes to the organization's Tax Identification number may require changing information in LOCCS.

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Appendix A. Financial and Management Certification

By initialing each item and signing the certification, the selected applicant, in accordance with requirements for receiving a cooperative agreement under the Community Compass Technical Assistance and Capacity Building program, certifies that the organization:

Initials	Certification Statement
_____	1. Has a financial management system that meets prescribed standards for funds control and accountability as found in 2 CFR 200.302;
_____	2. Has a financial management system that can provide a comparison of expenditures with budget amounts for each HUD award;
_____	3. Used a method to develop the indirect cost rate developed and the allocation of indirect costs under this award that is in accordance with generally accepted accounting principles and those principles are consistently applied;
_____	4. Has an accounting record system able to identify HUD programs and awards received and expended by specifying, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number, HUD award identification number and year, HUD's agency name as the awarding agency;
_____	5. Has an accounting record system that contain information on HUD grant awards, authorizations, obligations, unobligated balances, assets, liabilities, expenditures, program income, and interest;
_____	6. Enters an encumbrance/obligation in its accounting records when contracts are executed, purchase orders issued;
_____	7. Identifies expenditures in its accounting records according to eligible activity classifications specified in the statute, regulations, or grant agreement that clearly identify the use of program funds for eligible activities;
_____	8. Has a history of and will continue to maintain adequate control over all funds, property, and other assets to ensure they are used solely for authorized purposes;
_____	9. Follows written procurement procedures and standards that comply with 2 CFR 200.317-.326;
_____	10. Will not use HUD funds as payment to this entity or to subcontractors or consultants for any increment above cost. No fee or profit will be paid by HUD under this award.
_____	11. Will not receive HOME funds in excess of 20% of its operating budget for any one-year period under the subject cooperative agreement, if applicable;

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-
12. Pays compensation for employees who are engaged in work on federal awards at rates that are no more than the rates for similar work on non-federal activities;
-
13. Will incur and bill travel costs under these cooperative agreement awards at rates and costs that are no higher than the rates and costs that are normally allowed in this organization's regular operations for non-federally sponsored activities and that these rates are no higher than the FTR prescribed by GSA, except as pre-authorized by HUD in writing and acknowledges that only coach rates are allowable;
-
14. Has an internal control system with clearly articulated lines of responsibility for HUD awards that written in policy / organization charts and that has duties and responsibilities segregated (to the extent practicable) so that no one individual has complete authority over a financial transaction (see 2 CFR 200.303);
-
15. Has no outstanding delinquent federal debts;
-
16. Will comply with the Drug-Free Workplace Act of 1988;
-
17. Will comply with requirements of the Privacy Act of 1974;
-
18. Has submitted all forms, certifications, and assurances that are listed in the NOFA;
-
19. Has obtained evidence of proposed subcontractors' past pattern of compensation. This evidence includes the proposed subcontractors' customary rates, including rates on non-government contracts or cooperative agreements;
-
20. Has obtained evidence of the qualifications of the individuals or organizations rendering the services;
-
21. Has determined from the evidence that the individual or organization has a recent history and pattern of actually having been paid at the proposed rate by their clients, including for-profit organizations, non-profit organizations, and governments, excluding HUD;
-
22. Has determined that the rates the organization has negotiated are consistent with the best/lowest customary rates that were negotiated by the proposed individual or organization's prior clients;
-
23. Has obtained a certification from each proposed individual or organization that states that their compensation rates for work on federal work is the same as that paid for similar work on non-federal activities; and
-
24. Has taken reasonable measures to safeguard protected personally identifiable information (PII) and other information that HUD or a pass-through entity designates as sensitive, or the recipient considers sensitive, consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.
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Certified by:

Signature of Authorized Representative or Designee

Print Name of Authorized Representative or
Designee

Organization Name

Date

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Appendix B. Indirect Cost Rate Summary

Organization Name:

This organization proposes an Indirect Cost Rate of ___%

- This Indirect Cost Rate is a provisional rate submitted for approval to ___(cognizant agency) on ___(date).

Attach transmittal letter.

- This Indirect Cost Rate is a final approved rate dated:

Attach Indirect Cost Rate Approval letter.

- Elect to use the de minimis rate of 10%
- Attached is an indirect cost rate proposal that has been developed in accordance with Federal Cost Principles, including the items listed below.
- Cost Policy Statement** that clearly explains which costs will be treated as direct costs and which will be treated as indirect costs is on page ___ .
- List of Allowable Indirect Costs** is on page ___ .
- How the Allowable Indirect Costs were Allocated to this Award** that clearly demonstrates how HUD's proportionate share of the allowable costs was derived is on page ___ .
- Elements Comprising the Base** lists the respective costs and explanation of how they were determined is on page ___ .
- Ratio Used to Calculate Indirect Cost Rate** is on page ___ .

Signature of Authorized Representative

Print Name and Title of Authorized Representative

Organization Name

Date

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Appendix C. Wage Rate Guidance

The CPD Technical Assistance Division (TAD) provides this guidance that governs staff, contractor and consultant rates for Community Compass Technical Assistance (TA) cooperative agreements. This is revised from the guidance and procedures of July 2017 and supersedes previous issuances of guidance for all TA award years and funding sources. TAD's Wage Approval Group (WAG) will determine the reasonableness of all rates in accordance with 2 CFR 200.404 - Reasonable Costs. All wage rates should be consistent with rates ordinarily paid for similar work in the awardee's organization and by other prudent employers for similar work in the same labor market. Community Compass Cooperative Agreement Officer (CAO) reserves the right to deny approval of the rate for any staff, contractor, or consultant that it determines does not meet the requirements of this guidance. Awardees will only be reimbursed for approved wage rates.

I. Definitions

STAFF: An employee that works directly for the TA awardee who dictate the terms and specifics of how the employee works. Their wages are fully loaded hourly rates.

CONTRACTOR: A person or company who perform direct technical assistance work under a contract with the principal TA awardee. They perform a service for the TA awardee but makes autonomous decisions about how to perform that service.

CONSULTANT: A person who provides expert advice professionally but does not perform direct technical assistance work. They perform a service by making autonomous decisions about how to perform that service. By hiring a consultant, TA awardees have access to deeper levels of expertise than would be financially feasible for them to retain in-house on a long-term basis. Moreover, TA awardees can control their expenditures on consulting services by only purchasing as much services from the outside consultant as desired. Consultants provide their advice in a variety of deliverable forms to include reports and presentations. However, in some specialized fields, the consultant may develop customized software or other products.

BASE RATE:

- For **staff** is the initial rate of compensation an employee receives in exchange for service.
- For **contractors/consultants'** is the fully loaded hourly rate. This does not include the TA awardee's G&A rate; Base Rate for a contractor/consultant working with multiple Community Compass TA awardees must be the same.

FULLY LOADED HOURLY RATE: This includes Base, Fringe, Overhead and General & Administrative expenses.

II. General Wage Request Terms & Conditions

Community Compass TA awardees cannot charge more than Level IV of the Federal Executive Schedule annually for an individual's compensation even if the individual earns more than the capped amount. The compensation cap does not require TA awardees to limit the amount paid to individuals funded on Community Compass grants; an individual's remaining compensation over the cap must be paid from an alternate source of organizational funds. The requirement applies to all Community Compass TA awardees' staff, consultants, and contractors. If the salary cap amount for Level IV of the Federal Executive Schedule, authorized by law, increases, if adequate funds are available in active awards, and if the salary cap increase is consistent with the TA awardees compensation policy, TA awardees are permitted to use Community Compass funds to cover the increased salary amount. However, additional funds will not be provided to cover these costs.

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PREAWARD PROCEDURES:

Awardee's Procurement and Compensation Policy will be certified and kept on file with the WAG after it is submitted at award start-up. Any substantive changes thereafter will require a recertification. All contractor/consultant services/products acquired must meet Federal, State and Local requirements as applicable.

New awardees must request wage approval for staff, contractors, or consultants in the Disaster Recovery Grant Reporting (DRGR) system. Visit the DRGR homepage for links to additional resources on how to submit wages.

POST-AWARD PROCEDURES:

CAO approval of all labor rates is required before an awardee can incur labor costs for staff, contractors or consultants, unless otherwise authorized.

Awardee should identify the name, rate type (i.e. staff, contractor, or consultant), staff type (i.e. labor category in provider's financial management system), and occupational type (TAD-designated labor category) for each wage request.

Base Rates less than \$200 per hour may be approved within 7 business days for all awardees with certified Wage Compensation and Procurement Policies on file.

Changes to any existing Community Compass-approved rates shall be based on the organization's certified compensation policy. The date the organization issues the new rate is the effective date of the increase. All changes to rates should be submitted within 30 days of the first voucher submission that includes the new rate.

Awardees with variable pay periods must account for fluctuations in total staff rate per hour and submit the highest possible rate for review.

Work Plans & Vouchers:

Work plans should utilize the approved rates in effect when the work plan is initially approved. Existing work plan budgets do not require amendment for an approved increase in wage rates. If the cost of the increase is less than 10% of the work plan budget, then only notification to the GTR is required. If the latest approved wage rate results in a work plan budget increase of 10% or more, an amendment and approval of the work plan is required. Vouchers should reflect the approved rate in effect when the service was rendered.

Contract Agreements:

Awardees could be required to furnish documentation and justification for the need of any contractor/consultant services/products when requesting approval of the respective wage rate. See 2 CFR part 200.317 through part 200.326 for procurement requirements.

HIGH WAGE REQUEST PROCEDURES:

Any base rate that is \$200.00 or greater per hour is considered a high wage and requires completion and submission of the High Wage Worksheet in DRGR. Awardees must complete the High Wage Worksheet, which identifies the work plans where the individual's subject matter expertise is needed. If no work plan is applicable, identify the HUD program and/or projected tasks for which the individual's expertise is required.

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III. Determining Reasonableness of Wage Rates

Per 2 CFR 200.404, a cost is reasonable if, in its nature or amount, it does not exceed costs that would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. WAG will determine the reasonableness of base rates (as defined below) in accordance with 2 CFR 200.404 - Reasonable costs. The WAG will consider:

1. Information provided in High Wage Worksheet submitted by awardee.
2. Availability and/or unique nature/need of the service to be provided.
3. If the staff/consultant/contractor proposed reflects a significant deviation from the established practices of the organization which may unjustifiably increase the award costs.
4. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the work requested.
5. Past pattern of consultant and contractor costs, particularly in the years prior to the award of sponsored agreements.
6. The annual cost and number of hours for the proposed engagement.
7. The value of the proposed staff/consultant/contractor to the awardee's technical assistance capability.
8. Compliance with awardee's certified compensation and procurement policies.
9. Magnitude of increase from previously approved wage rate.
10. Consistency with rates ordinarily paid for similar work in the awardee's organization and by other employers for similar work in the same labor market.
11. The current rate of inflation. Rate increases of more than 5% annually are deemed significant and require an explanation at submission of request.

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Appendix D. Administrative and Financial Information References

1. Electronic Code of Federal Regulations (eCFR) is available at www.ecfr.com.
2. The 2018/2019 Community Compass NOFA:
https://www.hud.gov/sites/dfiles/SPM/documents/FR-6200-N-06-CCTA_CBP.pdf
3. Administrative Requirements
 - For all entities including commercial/for-profits, non-profits, and institutions of higher learning:
 - 2 CFR Part 200 (Subpart A, B, C, D)
4. Cost Principles
 - 2 CFR Part 200 Subpart E
 - Federal Acquisition Regulations (FAR), 48 CFR Part 31.2, Cost Principles for Commercial Organizations
5. Audits
 - For all entities including commercial/for-profits, non-profits, and institutions of higher learning:
 - 2 CFR Part 200 Subpart F
6. Travel
 - Applicable Federal Travel Regulations (FTR), prescribed by the General Services Administration, can be found at 41 CFR chapters 300-301.

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Appendix E. A&F Package Cover Page and Checklist

Grantee Name:	
DUNS:	
Grantee Address:	
Grantee Primary Point of Contact for A&F (Name, Title, Phone and Email):	
Back Up Point of Contact for A&F: (Name, Title, Phone and Email):	

Filling out this checklist in its entirety is required to ensure all submission requirements for the entire A&F process have been met and completed. PLEASE NOTE: HUD's expectation is that each submitted item is to be provided as a separate stand-alone attachment.

REQUIREMENT	PAGE	SUBMITTED (Y/N)	IF NO, EXPLAIN
<u>Separate files</u> for each item submitted (no Zip or single PDF's with all files)	3		
Most Recent Audit	4		
Sample financial reports (new TA Providers)	4		
Procurement Policy	5		
Compensation Policy	6		
High Rate Worksheet	7		
Code of Conduct	7		
HUD SF-1199A Direct Deposit Form	8		
HUD SF-20754 LOCCS VR Form	9		
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