



Pandemic Relief Housing Program Application & Program Guidelines

State of Nebraska

Revised June 2022 | 1.3

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

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OVERVIEW & CONTACT INFORMATION

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| GRANT SCHEDULE | |
|--|-----|
| Anticipated Date Application Available in GMS System | TBD |
| Anticipate Application Due Date | TBD |
| Anticipated Award Date | TBD |
| Contract Term | TBD |

The Pandemic Relief Housing Program is authorized and further described within Nebraska Legislative Bill 1014, § 42 (Neb. Leg., 107th Leg. 2d Sess.).

Application Portal and Grants Management System

To administer the Pandemic Relief Housing Program (PRHP), the Nebraska Department of Economic Development (DED) uses a grants management system (GMS), AmpliFund. The GMS User Guides, with instructions for accessing and using the system to apply or implement a PRHP grant and other resources are available on DED's website, <http://opportunity.nebraska.gov/amplifund/>.

For technical assistance using the GMS, contact the AmpliFund support team at support@amplifund.zendesk.com. For assistance on DED's business processes in the GMS, email the DED Research team at support@dednebraska.zendesk.com.

1 INTRODUCTION

The Pandemic Relief Housing Program was created from the state's allocation under the federal Coronavirus State and Local Fiscal Recovery Funds to support the response and recovery from the COVID-19 public health emergency. The program provides support to families struggling with the public health and negative economic impact of the pandemic. Refugee populations are typically low- or moderate-income and are presumed disproportionately impacted households. These populations may also have experienced increased food and/or housing insecurity resulting from the pandemic. The fund shall be used to provide grants to nonprofit organizations that develop affordable housing, including housing for refugees and other such legal immigrants.

Governor Pete Ricketts and the Nebraska Legislature allocated \$8,000,000.00 from the federal Coronavirus State Fiscal Recovery Fund, pursuant to the American Rescue Plan Act of 2021 to the Nebraska Department of Economic Development (DED) for the creation of the Refugee Housing Program. Housing developed under this program must benefit households with an income at or below 185% of the most recent poverty guidelines published by the U.S. Department of Health and Human Services, refugee households, or other such legal immigrant households. Program funds must be obligated to projects by December 31, 2024. Housing projects must be completed by, and all funds expended by December 31, 2026.

The Application & Program Guidelines, grant schedule and other documents, once available, will be found at the forthcoming PRHP webpage on DED's website, opportunity.nebraska.gov, or by contacting the PRHP Program Coordinator.

GMS User Guides, with instructions for accessing and using the system to apply for and implement a Pandemic Relief Housing Program grant, and other resources are available on DED's AmpliFund Resource page, <https://opportunity.nebraska.gov/programs/amplifund/>.

2 ELIGIBILITY

The Pandemic Relief Housing Program and any awards made thereunder are funded with federal funds allocated to the State of Nebraska from the federal Coronavirus State Fiscal Recovery Fund (CSFRF) pursuant to the American Rescue Plan Act of 2021 (ARPA). As such all funds must be used in compliance with section 602(c) of the Social Security Act, 42 U.S.C. § 802(c), 31 C.F.R. Part 35, the U.S. Department of the Treasury regulations implementing that section, all relevant Treasury guidance, and the Coronavirus State Fiscal Recovery Fund Award Terms and Conditions.

2.1 Eligible Use

Pursuant to 42 U.S.C. § 802(c)(1) awards made by the Pandemic Relief Housing Program will be made to respond to negative economic impacts with respect to the Coronavirus Disease 2019 (COVID-19) including assistance to households and nonprofits.

The Pandemic Relief Housing Program will provide awards to eligible nonprofits to develop affordable housing including rental, homeowner and homebuyer projects, including single and multi-family new construction, rehabilitation, conversion, and down-payment assistance as a response to the negative economic impacts of the COVID-19 public health emergency for households with an income at or below 185% of the most recent poverty guidelines published by the U.S. Department of Health and Human Services, refugee households, or other such legal immigrant households. The Treasury guidance *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule* indicates on page 15 that households at or below 185% of the poverty guidelines are presumed disproportionately impacted by the pandemic. The State of Nebraska has also determined that refugee and other such immigrant households have been disproportionately impacted by the pandemic as explained below.

2.1.1 Disproportionate Impact Determination for Refugee and Legal Immigrant Households

“Disproportionately impacted” entities are those that experienced disproportionate public health or economic outcomes from the pandemic. The Nebraska Department of Economic Development determines that the households of refugees and other such legal immigrants were disproportionately impacted by the COVID-19 public health emergency.

From 2015 to 2020, an average of 800 refugees have immigrated to Nebraska annually¹. Nebraska’s refugees experienced a more significant, negative economic impact during the COVID-19 pandemic than the native-born population. We analyzed the change in the labor force participation rate and employment from 2019 to 2020. The available data is for the foreign-born population, which includes legally-admitted immigrants, refugees, temporary residents such as students and temporary workers, and undocumented immigrants². No data considers only refugees. Based on anecdotal evidence, the trends for the entire population hold true for the refugee population and are likely more negative. We considered gender, age, educational attainment and the presence of children in the household.

Labor Force Participation Rate

The labor force participation rate describes the percent of the civilian, noninstitutionalized population, 16 years and older who are employed. It indicates both people who are working and those who are actively looking for work. In general, the refugee population has higher labor force participation rates than the native born population, except for women. However, from 2019 to 2020, both the native and foreign-born populations experienced a drop in the labor force participation rate. The refugee population experienced a larger decrease overall (1.6% vs 1.3%). This decrease was more severe for women (-1.7%), for people with less than a high school diploma (-1.5%), for high school graduates (-3.6%), and for those with children under 18 (-1.5%)³.

Employment⁴

As implied by the labor force participation rates, the refugee population experienced significant job loss from the COVID-19 pandemic – twice that of the native born population (-9.8% vs -5.4%). COVID-19 was especially difficult for women (-11.1%), for those with less than a high school diploma (-17.0%), and for high school graduates (-13.0%). Every refugee group we considered across gender, age, educational attainment and children in the household lost more jobs during the pandemic than the native born population. Foreign-born job losses were anywhere from 1.3% to 5.5% greater than the native born population across those demographic groups. Parallel to the job loss, the foreign born population had higher unemployment rates overall (9.2% vs 7.8%), across gender, age, educational attainment, and children in the household. Unemployment rates were 1.1% to 2.8% higher than the native born population.

Income

In addition to the negative economic impacts from job loss, the foreign born population earns lower wages than the native born population. The overall wage in 2020 was 13% lower than the native born population. While the gap narrowed slightly from 2019 to 2020, it is still significant. Furthermore, the wage gap is widest for refugees who have less than a Bachelor’s degree. Nationally, the foreign born populations had median weekly earnings of \$885 (\$46,020 per year) in 2020⁵. Nebraska’s 2020

¹ U.S. Department of State. (2015-2020). Refugee Arrivals: Fiscal Years 2015 to 2019. U.S. Department of Homeland Security.

² Bureau of Labor Statistics. (2019-2021). *Foreign-born Workers: Labor Force Characteristics (Current Population Survey)*. U.S. Department of Labor.

³ *Id.*

⁴ *Id.*

⁵ *Id.*

average weekly wage was 19.5% below the nation's. Therefore, we can assume that refugees living in Nebraska earn about \$712 per week. On average, foreign born households who entered 2010 or later, have 1.54 workers and 3.66 people per household (U.S. Census Bureau, 2020). This implies that the average household income (\$56,996) meets the 300% FPG moderate income (\$79,500) guidelines established by Treasury for Nebraska.

These households in particular were disproportionately impacted by job losses, increased unemployment, and decreases in workers participating in the labor force. Overall, they receive less income than native born households. These factors exacerbate housing insecurity. Furthermore, 43.5% of Nebraska refugee households face a language barrier⁶, which can compound economic and housing barriers. There is a need for low-income housing. It is generally accepted that if a household spends more than 30 percent of income on housing, they are housing-burdened. Around a quarter of Nebraska's foreign born population is not living in affordable housing (23.2% for owners units and 31.6% for renters)⁷.

The PRHP will provide grants to develop affordable housing including housing for households at or below 185% of the most recent poverty guidelines, refugee households and other legal immigrant households. The *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule* guidance from Treasury indicates on page 18 the “[p]rograms or services to support long-term housing security: including development of affordable housing and permanent supportive housing” is an enumerated eligible use for these three disproportionately impacted household groups.

2.2 Eligible Applicants

Eligible applicants include 501(c)3, 501(c)4 and 501(c)6 organizations located in Nebraska that develop affordable housing, including housing for refugees and/or other such legal immigrants. The organization must currently develop affordable housing including housing for refugees and/or other such legal immigrants or intend to do so with the grant funds.

Rental, homeowner and homebuyer projects are eligible under this program including single and multi-family new construction, rehabilitation, conversion, and down-payment assistance. Projects must be completed, and all grant funds expended by 12/31/2026.

3 GRANT AMOUNTS

Minimum grant amount is \$500,000. Maximum grant amount is \$1,000,000.

4 APPLICATION REVIEW & APPROVAL PROCESS

DED will develop, make available, and accept applications at a date to be determined through its GMS, AmpliFund.

4.1 Application Technical Assistance

Your application will be submitted electronically, through DED's GMS. It will automatically close at the time specified. You will not be able to submit after that point. Once you have submitted your application, you cannot edit it. DED will receive automatic notification of your submissions.

⁶ U.S. Census Bureau. (2020). S0502: Selected Characteristics of the Foreign-born Population by Period of Entry. American Community Survey 5-Year Estimates.

⁷ *Id.*

The user guides referenced in **bold** can be found at DED's GMS help center:
<https://opportunity.nebraska.gov/programs/amplifund/> .

4.1.1 Account Management

If you do not already have an applicant account, you will need to register for one (see **Registering for the Applicant Portal** user guide). You will need to add your staff as users to your organizational account (see **How to Add Users**). If you have hired an entity to apply on your behalf ("External User"), please follow the **External Users Guide** when setting up the account. It is best practice for the applicant organization to create an AmpliFund account, adding your External User as a user in your organization.

4.1.2 Application Sections

To successfully apply, you will need to complete all required fields and sections of the applications. Applications will have the following sections:

- Project Information
- Application Forms
- Budget
- Performance Plan

See DED's GMS support site for a program-specific user guide and general user guides and help videos on applying.

5 GUIDELINES & AWARD MANAGEMENT

5.1 Award Overview

Once DED approves an application for an award, DED will issue a letter indicating as such to the Awardee. Along with the letter will be an organization questionnaire that the Awardee must complete fully and return to DED. Upon receipt of the organization questionnaire, DED will prepare and deliver to the Awardee a Pandemic Relief Housing Program Award Agreement for review and signature. This process typically happens within 30-45 days of DED's receiving the fully completed organizational questionnaire.

Awardees must review, sign, and submit the Pandemic Relief Housing Program Award Agreement and meet any required special conditions items before issuance of Release of Funds. Award agreements are issued for a performance period that will extend from the agreement start date until December 31, 2026. All funds awarded must be obligated to eligible uses by July 1, 2024 and if so obligated, expended by the Awardee by December 31, 2026. Funds not obligated by July 1, 2024 will be returned to DED for transfer as required under LB1024. Obligated funds not expended by December 31, 2026 must be returned to DED for return to Treasury. For the purposes of the award, "obligation" means orders placed for property and services, contracts and subawards made, and similar transactions that require payment. Further instructions or other requirements about the award agreement may be provided to Awardees along with the NOA or by other written communication or notice.

5.2 Account Setup

Following DED's issuance of the application approval letter, the Awardee will receive a GMS-generated email from AmpliFund Administrator, no-reply@gotomygrants.com, indicating that the Awardee has an award and prompting you to log-in. There will be a with instructions on how to log-in, based on whether or not your organization has an account. This email is sent to the Account Owner, which is typically the Primary Contact as identified within the Application. Awardees should check their spam or junk mail folder as email settings may direct this system-generated email there. If the Primary Contact's information is no longer valid, the links in the email are expired, or the email is not received within 30 days of letter of approval, the Awardee should contact the Pandemic Relief Housing Program Contact.

5.2.1 Log-in

The application portal is distinct from the award management side of the GMS, i.e., the URL used to apply for your grant is different from the URL you will use for checking the status of and managing your grant.

To manage your grant, always go to: <https://ne.amplifund.com> using a supported browser: Google Chrome, Mozilla Firefox, or Microsoft Edge.

To set-up your grant, please follow **What to Do When you Receive a Grant** guide on DED's GMS help center: <https://opportunity.nebraska.gov/programs/amplifund/>.

5.2.2 Add Users to your Account

Once the Awardee's Primary Contact sets up their user account, the option to add other users to help manage the grant becomes available, as does the ability to be assigned or assign tasks to complete various steps of grant implementation (e.g., sign contract, submit completed ACH form, submit payment request, etc.). Please follow the **How to Add Users** guide on DED's GMS help center.

5.2.3 Identify Awardee Grant Manager

After adding users to your account, the Awardee needs to identify a Grant Manager. This person will receive notifications ("tasks") requiring action for implementation of the grant.

NOTE: The Awardee Grant Manager is the primary point of contact for all grant-related matters. All DED and GMS automated emails are directed to the Grant Manager.

5.3 Award Agreement and Award Disbursement Process

Following DED's letter of approval, DED issues via DocuSign an electronic copy of the Pandemic Relief Housing Program Award Agreement. Unless otherwise directed, the agreement and any special conditions are available within the GMS, under Tools > Documents. The Pandemic Relief Housing Program Award Agreement is entered into between DED and the Awardee. If the Awardee is an organization or other legal entity, an authorized representative of the Awardee must sign the contract.

The Awardee must review, sign, date, and return the agreement via DocuSign to accept Pandemic Relief Housing Program awards. DED signs the contract after it is signed by the Awardee. Upon full execution of the agreement and the meeting of any required conditions specified in the contract, the Awardee must submit the First Payment Request.

5.3.1 Payment Request and Disbursement Process Overview

DED will disburse grant funds on a reimbursement basis up to the full amount of the grant. Funds are transferred electronically to the account designated on the State of Nebraska ACH Enrollment Form which must be submitted with the signed contract.

At any time, following the execution of the agreement and the meeting of special conditions of the agreement, the Awardee may submit payment requests. Actual payment will not occur before the date of DED's signature on the Pandemic Relief Housing Program agreement and approval of the payment request. An email from AmpliFund Administrator will give notice to the Awardee Grant Manager that DED has approved the request for processing of payment. Upon subsequent processing, the email address(s) listed on the Awardee's ACH form receives notice.

Awardees can find detailed instructions for how to submit payment requests in the user guides located on DED's GMS help center, <https://opportunity.nebraska.gov/programs/amplifund/>.

Under normal circumstances, assuming the Awardee meets the terms of the contract, DED will issue payments on a reimbursement basis and subject to Awardee's submission of compliance materials (e.g., paid invoices, cancelled checks, etc.) for review and approval by DED.

The funds are transferred electronically to the account designated on the State of Nebraska ACH Enrollment Form which must be submitted with the signed contract.

Further described below, the timing of the final disbursement request depends on the Awardee's ability to document expenditure of funds as required in the agreement but should be submitted to DED on or before the end of the contract term.

5.4 Compliance & Reporting Requirements

Once the grant awards are made, Awardees will be subject to applicable state and federal statutes and regulations which govern the use of the award funds. The following is a general overview of compliance and reporting requirements. It should not be considered an exhaustive review of all compliance and reporting requirements. In all instances, Awardees should review the statutes and regulations and agreement terms and conditions applicable to Awardee's use of their award.

5.4.1 Uniform Administrative Requirements

The Pandemic Relief Housing Program grant awards are generally subject to the requirements set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (the "Uniform Guidance"). Awardees should review the Uniform Guidance requirements applicable to Applicant's use of federal funds, and federally funded projects. Awardees should consider how and whether certain aspects of the Uniform Guidance apply. The following provides a general summary of compliance responsibilities under applicable federal statutes and regulations, including the Uniform Guidance, as described in 2020 OMB guidance. Note that the descriptions below are only general summaries, and all Awardees are advised to carefully review the Uniform Guidance requirements, any additional regulatory and statutory requirements applicable to the program, and the terms and conditions of the Pandemic Relief Housing Program Award Agreement.

Allowable Activities. Each Awardee should review program requirements, including Treasury's Final Rule 31 C.F.R. Part 35 and the Awardee's Award Terms and Conditions, to determine and record eligible uses of funds. Per 2 CFR 200.303, Awardees must develop and implement effective internal controls to ensure that funding decisions under the award constitute eligible uses of funds, and document determinations.

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that an Awardee is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Awardees must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

Funds may be, but are not required to be, used along with other funding sources for a given project. Note that funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs.

Treasury's Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed, or not in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

Eligibility. Under this program, if applicable, Awardees are responsible for ensuring funds are used for eligible purposes. Generally, Awardees must develop and implement policies and procedures, and record retention, to determine and monitor implementation of criteria for determining the eligibility of beneficiaries and/or subrecipients. Awardees will need to maintain procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility including a valid SAM.gov registration. Implementing risk-based due diligence for eligibility determinations is a best practice to augment Awardee's existing controls.

Equipment and Real Property Management. Any purchase of equipment or real property with Pandemic Relief Housing Program funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using Pandemic Relief Housing Program funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.

Period of Performance. Generally, unless otherwise limited by this program, funds must be used for costs incurred by the Awardee during the period that begins on March 3, 2021, and ends on December 31, 2024. Award funds expended for the financial obligations incurred by December 31, 2024, must be expended by December 31, 2026.

Procurement, Suspension & Debarment. Awardees are responsible for ensuring that any procurement using award funds, or payments under procurement contracts using such funds are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, as applicable. The Uniform Guidance establishes in 2 CFR 200.319 that all procurement transactions for property or services must be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320, which allows for non-competitive procurements only in circumstances where at least one of the conditions below is true: the item is below the micro-purchase threshold; the item is only available from a single source; the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or after solicitation of a number of sources, competition is determined inadequate. Awardees must have and use documented procurement procedures that are consistent with the standards outlined in 2 CFR 200.317 through 2 CFR 200.320. The Uniform Guidance requires an infrastructure for competitive bidding and contractor oversight, including maintaining written standards of conduct and prohibitions on dealing with suspended or debarred parties. Awardees must ensure adherence to all applicable local, State, and federal procurement laws and regulations.

Program Income. Generally, program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards and principal and interest on loans made with Federal award funds. Program income does not include interest earned on advances of Federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts. Awardees of Pandemic Relief Housing Program funds should calculate, document, and record the organization's program income. Additional controls that Awardees should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

The Uniform Guidance outlines the requirements that pertain to program income at 2 CFR 200.307. Treasury intends to provide additional guidance regarding program income and the application of 2 CFR 200.307(e)(1), including with respect to lending programs.

SAM.gov Requirements. Awardees are required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>).

Recordkeeping Requirements. Generally, Awardees must maintain records and financial documents for five years after all funds have been expended or returned. Treasury may request transfer of records of long-term value at the end of such period. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats. Awardees must agree to provide or make available such records to the State of Nebraska, Nebraska Department of Economic Development, and the U.S. Department of Treasury upon request, and to any authorized oversight body, including but not limited to the Government Accountability Office ("GAO"), Treasury's Office of Inspector General ("OIG"), and the Pandemic Relief Accountability Committee ("PRAC").

Single Audit Requirements. Generally, Awardees that expend more than \$750,000.00 in federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements. Awardees may also refer to the Office of Management and Budget (OMB) Compliance Supplements for audits of federal funds and related guidance and the Federal Audit Clearinghouse to see examples and single audit submissions.

Civil Rights Compliance. Awardees are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of the funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and Treasury's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.

Davis-Bacon Act. While the Davis-Bacon Act requirements (prevailing wage rates) do not apply to projects funded solely with award funds from the SLFRF program, except for certain SLFRF-funded construction projects undertaken by the District of Columbia, when undertaking capital expenditures, Treasury encourages awardees to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages awardees to prioritize in their procurements, employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws. Additional standards may be applicable based on state statutes and award agreement terms and conditions.

NEPA Applicability. The National Environmental Policy Act (NEPA) does not apply to Treasury's administration of the SLFRF program, although projects supported with SLFRF funds may still be subject to NEPA review if they are also funded by other federal financial assistance programs.

To carry out any compliance responsibilities DED will collect and review information from Awardees to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42, provide for the collection of data and information from Awardees (see 28 CFR 42.406). DED may request that Awardees submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status.

5.5 Reporting Requirements

All Awardees must complete financial, performance, and compliance reporting as required by their Pandemic Relief Housing Program Award Agreement. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. Awardees should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles. In addition, where appropriate, Awardees must establish controls to ensure completion and timely submission of all mandatory financial, performance, and/or compliance reporting. Awardee shall provide a copy of the results of their annual single audit or a programs specific audit when applicable.

Awardees can find detailed instructions for how to submit reporting requirements in the user guides located on DED's GMS help center, <https://opportunity.nebraska.gov/programs/amplifund/>.