



Missouri Housing
Development Commission



Housing Emergency Solution Program

Finance/Compliance Training

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MHDC.com

Introduction and Housekeeping



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- This PowerPoint should be paired with the HESP Desk Guide and Funded Agency training
- All dates are subject to change
- All grantees are expected to be prepared for a site visit at all times during the grant period

Agenda Part 1 – Finance



- Financial Process and Updates
- Completing the HESP-212
- HMIS/Comparable Database Reports
- Payment Request Follow-up Forms

Agenda Part 2 - Compliance



- Purpose and Structure
- Site Visits
- Desk Reviews
- Financial Back-up, Client Files, and Shelter Forms
- Compliance Determination



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Financial Process

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Payment Request Process - Overview



- Submit Payment Request Follow-up Forms via Grant Interface Software.
- Request may be discarded if incomplete or incorrect and must be resubmitted.
 - Agency will receive submission feedback from MHDC Administrator if corrections need to be made.
- Reimbursements are typically deposited to grantee's bank account in 3-5 weeks.

Submitting Payment Requests



- Complete HESP-212
- Compile necessary HMIS/Comparable database reports
 - Complete MHDC-113 (if needed)
 - Only required for Street Outreach if no eligible clients are shown on HMIS/Comparable database report
- Complete Payment Request Follow-up
 - Upload HESP-212
 - Upload HMIS/Comparable database report
 - Enter Payment Request Total
 - Submit Follow-up

Eligible Expenses – General



- Reimbursement Basis
 - Can only request for expenses that have been paid and incurred beforehand
 - HESP funds cannot be paid in advance
- Within awarded funding components (Admin, RRH, etc.)
 - (cannot draw from other components)
- Expenses must have been incurred and paid within Grant Period
 - November 1st - October 31st
- Agency must be insured at time of submission
- Expenses must be spent for CoC that Grant was awarded for

Eligible Expenses



- Eligible expenses are detailed in:
 - HESP Desk Guide – MHDC Website
 - 24 CFR 576 Subpart B – Federal regulations
- Reach out to MHDC HESP Administrator with specific questions
- Grant Award Amounts by funding component are detail in;
 - HESP Grant Agreement, Section 3

Financial Documentation



- For every expense charged to HESP MHDC needs
 1. Proof of Need
 - Timesheet, Eviction Notice, Invoice, Lease, Receipt, ETC.
 2. Proof of Cleared Payment
 - Bank Statement, Credit Card Statement, Cleared Check, Receipt, ETC.

- Note: A travel log is all that is needed for most transportation expenses

Financial Documentation- Timesheet



- HESP requires all Employee Compensation expenses to have a Timesheet.
 - Agencies can use the HESP-220 to track time
 - Agencies can elect to use their own timesheet, but it must track all the required information for HESP.
 - Date
 - Total hours worked
 - Total HESP billed hours
 - HESP Eligible Component (from the Desk Guide)
 - Signatures of both the Employee and Supervisor
- Timesheets will be counted as part of the Proof of Need

Review Process



Each Request is either Approved or Discarded

- Approvals will be marked as complete at end on the two-person review cycle
 - MHDC allows for a maximum of one payment request to be approved biweekly
 - Receive email notification from Grant Interface

- Discards will be immediately marked as incomplete
 - Receive email notification from Grant Interface
 - Discards DO NOT count for deadlines
 - Discarded requests count as received on the resubmission date, not the original submission date

Common Reasons for Discard

- Missing or insufficient HMIS/Comparable database report(s)
- Multiple HESP-212 forms uploaded
- Duplicate or overlapping expenses
- Expired Certificate of Insurance
- Missing authorized signature
- Overdrawing from components
- Funds spent outside of CoC
- Ineligible expenses
- Expenses paid or incurred outside of grant period
- Inconsistent amounts between HESP-212, HMIS/Comparable database report, and Follow-up
- Missing or insufficient detail description or other HESP-212 column
- No clients on roster during parts of Reporting Range
- Handwriting (except signature)
- Missing MHDC-113 (if needed)



Spending Deadlines

- Grantees are required to spend at least fifty percent (50%) of the total grant award amount on or before the end of the second quarter of the grant year (April 30th).
- Grantees are required to spend one hundred percent (100%) of the total grant award on or before October 31st.
 - MHDC has the discretion to recapture a portion or all remaining HESP funds as of these deadlines
- Discarded payment request submissions do not meet this requirement
- Note that Payment Request Deadlines fall on the 15th and the final day of the month.



Budget Amendment

- Move funds between components
- Does not change total award amount
- Process
 1. Request amendment by emailing official letter to CP.Programs@mhdc.com
 2. Complete and submit HESP-213 Amendment Request form
 3. Receive, sign and return Amendment Letter
 4. Executed by MHDC



Budget Amendment Timeline

- Budget Amendment Requests are reviewed on a biweekly basis.
- Budget Amendments have to be approved before any Payment Requests can be approved.
- Only one Amendment per quarter.





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Completing The HESP-212

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HESP-212 Expense Detail Form

- Form available on website [here](#)
- Must use the most updated version of the form
 - A new HESP-212 is released every year
 - HESP-212 updates will be announced with email messages to grantee's Finance Contact



HESP-212 Expense Detail Form

- Requires authorized signature
 - Signee must be on the submitted Signature Card
- Completed in Excel and submitted both as a PDF and Excel
 - Do not include unused sheets/pages in PDF
 - Check PDF if file size is under 10 MB
 - Only the PDF is treated as official



HESP-212 Expense Detail Form

- Consists of a “Summary” tab that will auto-populate and a tab for each component that agency will need to fill out.
- Instructions for properly filling out the expense detail tabs are on the top of each sheet.
- When billing for salary, always include the last four digits of the employee’s SSN.



HESP-212 Expense Detail Form

- Each Component for the HESP-212 is limited to 100 expense lines.
- Expense & Payment Types are selected from a pull-down list.
 - If the expense does not fit anything on the pull-down list
 - Check the Desk Guide to make sure it's eligible
 - If you believe it is eligible then contact Brendan and/or Drew for guidance.
- Detail Description should include enough information for reviewer to better understand expenses.
 - Including how and why certain percentages are charged.



HESP-212 Expense Detail Form

- The excel sheet is programed to underline any possible mistakes in fields.
 - If you see any underlined information check to make sure the percent is under 100 or that dates are correct.
 - An underline does not automatically mean something is incorrect.



HESP-212 Signature Page

AGENCY NAME		GRANT NUMBER	REQUEST NUMBER	DATE
ADMINISTRATION	\$ -	By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. Additionally I certify that (1) all of the expenses in this form were used to prevent, prepare for, and respond to coronavirus, among individuals and families who are homeless or receiving homeless assistance and to support additional homeless assistance and homelessness prevention activities to mitigate the impacts created by coronavirus (2) none of these expenses violate the prohibition on duplication of benefits as outlined in Section 312 42 U.S.C 5155 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (3) I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812). *NOTE: If information is missing or incorrect, this form will be discarded.*		
HMIS	\$ -			
STREET OUTREACH	\$ -			
EMERGENCY SHELTER	\$ -			
HOMELESSNESS PREVENTION	\$ -			
RAPID REHOUSING	\$ -			
TOTAL REQUEST	\$ -			

Authorized Signature

Printed Name

Date



HESP-212 Sub-Component Total Page

AGENCY NAME		GRANT NUMBER		REPORTING RANGE		TOTAL REQUEST	DATE
						\$ -	
ADMINISTRATION	\$ -	STREET OUTREACH	\$ -	Insurance	\$ -	Security Deposit	\$ -
Indirect Cost Rate	\$ -	Engagement	\$ -	Security	\$ -	Utility Deposit	\$ -
Staffing	\$ -	Housing Focused Case Management	\$ -	Food for Shelter Residents	\$ -	Utility Payment	\$ -
Third-Party Administration and Accounting	\$ -	Emergency Health Services	\$ -	Furniture and Furnishings	\$ -	Utility Arrears	\$ -
Rent	\$ -	Emergency Mental Health Services	\$ -	Equipment	\$ -	RAPID REHOUSING	\$ -
Utilities	\$ -	Transportation Services	\$ -	Supplies	\$ -	Housing Search and Placement Services	\$ -
Insurance	\$ -	EMERGENCY SHELTER	\$ -	Hotel/Motel Vouchers	\$ -	Housing Stability Case Management	\$ -
Supplies	\$ -	Case Management	\$ -	Minor or Routine Maintenance	\$ -	Mediation	\$ -
Training and Travel	\$ -	Childcare	\$ -	HOMELESSNESS PREVENTION	\$ -	Legal Services	\$ -
HMIS	\$ -	Education Services	\$ -	Housing Search and Placement Services	\$ -	Credit Repair	\$ -
Hardware and Software	\$ -	Employment Assistance and Job Training	\$ -	Housing Stability Case Management	\$ -	Rental Payment	\$ -
Staffing	\$ -	Outpatient Health Services	\$ -	Mediation	\$ -	Rental Arrears	\$ -
Training	\$ -	Legal Services	\$ -	Legal Services	\$ -	Moving Costs	\$ -
Transportation	\$ -	Life Skills Training	\$ -	Credit Repair	\$ -	Rent Application Fees	\$ -
Rent	\$ -	Mental Health Services	\$ -	Rental Payment	\$ -	Last Month's Rent	\$ -
Utilities	\$ -	Substance Abuse Treatment Services	\$ -	Rental Arrears	\$ -	Security Deposit	\$ -
Supplies	\$ -	Transportation Services	\$ -	Moving Costs	\$ -	Utility Deposit	\$ -
Participation Fees	\$ -	Rent	\$ -	Rent Application Fees	\$ -	Utility Payment	\$ -
		Utilities	\$ -	Last Month's Rent	\$ -	Utility Arrears	\$ -





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HMIS/Comparable Database Reports

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HMIS/Comparable Database

- Data on all persons served and activities assisted under HESP must be entered into HMIS/comparable database
- It is the responsibility of the grantee to ensure that all required data is compliant with HMIS Data Standards
- Victim service provider or a legal services provider may use a comparable database



Reports Required with...

- Administration and HMIS
 - Never required
- Street Outreach & Emergency Shelter
 - Client roster always required
 - Must reflect clients served during full Reporting Range
 - MHDC-113 required for Street Outreach if no eligible clients on client roster
- Homelessness Prevention and Rapid Rehousing
 - Client roster always required
 - Direct assistance report required if requesting Rental Assistance or Financial Assistance



Roster Report

Report Date

[REDACTED]

Grant ID

Project(s)

[REDACTED]

Agency Contact

[REDACTED]

Street Address

[REDACTED]

Contact Phone

[REDACTED]

City, State & Zip

[REDACTED]

Contact Email

[REDACTED]

Client Roster

Client/ Group ID	Count Clients in Client ID HH	Entry Date	Exit Date	LOS (days)	Relationship to HoH	Gender	Age	County
[REDACTED]	1	[REDACTED]	[REDACTED]	12	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	1	[REDACTED]	[REDACTED]	73	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	1	[REDACTED]	[REDACTED]	71	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	1	[REDACTED]	[REDACTED]	67	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	1	[REDACTED]	[REDACTED]	29	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	1	[REDACTED]	[REDACTED]	28	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	1	[REDACTED]	[REDACTED]	42	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	4	[REDACTED]	[REDACTED]	53	Head of household's child	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]		[REDACTED]	[REDACTED]	53	Head of household's child	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]		[REDACTED]	[REDACTED]	53	Head of household's spouse or partner	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]		[REDACTED]	[REDACTED]	53	Self (head of household)	[REDACTED]	[REDACTED]	[REDACTED]



Homelessness Prevention and Rapid Rehousing Report

Billing Report
 Reporting Period: [REDACTED]

Report Date	[REDACTED]	Grant ID	[REDACTED]
Agency & Project	[REDACTED]	Amount Awarded	[REDACTED]
Street Address	[REDACTED]	Funding Source(s) Included	[REDACTED]
City, State & Zip	[REDACTED]		
Agency Contact	[REDACTED]		
Contact Phone	[REDACTED]		
Contact Email	[REDACTED]		

Itemized Report

Primary Client ID	County	Amount Paid	Payment/Service Type	Payee	Adults	Children	Date
[REDACTED]	[REDACTED]	[REDACTED]	Rental arrears	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental assistance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Utility arrears	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental assistance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental arrears	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental assistance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental arrears	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental assistance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Utility arrears	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Utility assistance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental assistance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	Rental assistance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]





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Payment Request Follow-up Forms

MHDC.com



Payment Request Follow-ups

- Access here:
<https://www.grantinterface.com/Home/Logon?urlkey=mhdc>
- Assigned to either Applicant or Financial Contact
- Payment Requests are sequential



Payment Request Follow-ups



Payment Request Document Submission

There is a NEW HESP-212 Form required to be utilized for HESP-26. Please download it from the MHDC website.

Upload the organization's expense detail forms (HESP-212) in both a pdf format and excel format

Only include the pages that were used

HESP-212 (PDF UPLOAD)*

This must include a signature by an authorized signatory.

[10 MIB allowed]

HESP-212 (Excel UPLOAD)*

This does not need a signature

[10 MIB allowed]

Payment Request #1 Total*

\$

HMIS/ Comparable Database Report(s)

Upload the organization's HMIS/comprable database report in pdf format. Only include reports for components requested in the Expenses Detail Form that require an HMIS report

[10 MIB allowed]

MHDC-113 Street Outreach Engagement Tracking

If the HMIS report attached to this payment request includes a Street Outreach Roster that shows no clients, you are **REQUIRED** to submit a filled out and signed copy of MHDC-113 in pdf format. If your roster includes clients, you do not need to submit this form. This form can be accessed at our website [here](#).

You must indicate each date you provided service, the number of individuals served for each date, and a brief description of the services provided for the full Reporting Range from the Street Outreach Expense Detail page of the attached ESG-212 form. Only include the pages that were used.

Failure to submit this form in instances where it is required will lead to discard.

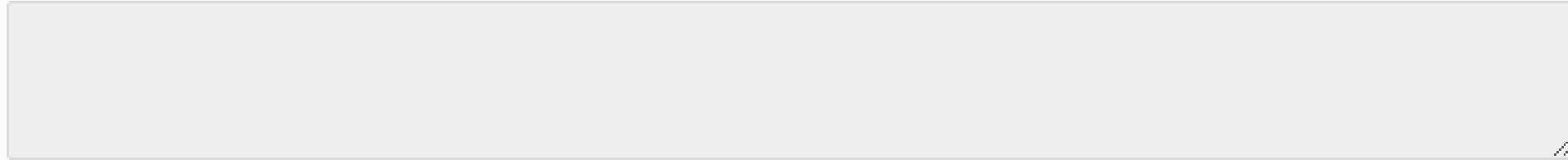
[5 MIB allowed]

- All Payment Requests have the same summary section
 - Make sure to upload the correct file to the correct location
 - MHDC-113 should only be used if there are zero clients listed on a Street Outreach roster report

Payment Request Follow-ups

Submission Corrections Notes

Please direct questions regarding submissions corrections to the Housing Program Administrator



10,000 characters left of 10,000

- All discarded Payment Requests will have a log of active corrections needed
 - Once these are corrected, they will be deleted out of this submission Corrections Notes.





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Compliance Purpose and Structure

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Purpose

- Per [24 CFR Part 576](#) “HUD will review the performance of each recipient in carrying out its responsibilities under this part whenever determined necessary by HUD”
- In order to ensure accurate spending of Housing Emergency Solutions Program (HESP) funds, prevent fraud and abuse, and to identify technical assistance needs, MHDC staff will monitor grantees program compliance



Structure

- Grantee reviews may be conducted in person as a **Site Visit** or virtually as a **Desk Review**
- In both instances, grantees will have to provide the requested documentation to MHDC in a timely manner
- Once a grantee has reached the 25% spent threshold of their total grant they become eligible for a compliance review
- MHDC will request that grantees provide three types of documents: Financial Back-up, Client Files, and Emergency Shelter building forms (if applicable)



Structure Cont.

- Only expenses billed to HESP that have already been reimbursed will be reviewed
- The information reviewed is gathered from the HMIS reports, comparable database reports, and Expense Detail Forms (HESP-212) submitted with the grantee's Payment Requests
- All grantees are responsible for ensuring that their listed grant contacts are up to date
- Review will end with an **exit interview** and ultimately followed with a **compliance report**





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Compliance Site Visits



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Site Visits

- Site visits can be scheduled or unscheduled
- For a scheduled review, the Compliance Officer will email all contacts on the grantee's Agency Contact Page prior to the proposed visit



Site Visits Cont.

- The requested files are expected to be produced as hard copy documents
- If the grantee keeps electronic files in lieu of paper files, the grantee will be required to print all required documentation for site visits
- If grantee is funded in the Emergency Shelter component, a habitability inspection will be conducted the day of the review





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Compliance Desk Reviews

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Desk Reviews

- All grantee's contacts listed on the Agency Contact Page will be emailed to schedule the review
- The morning of the review the grantee will be provided, via email, highlighted copies of the HESP-212 forms from any approved payment requests, and a list of client IDs pulled from any submitted HMIS/Comparable Database reports
- The highlighted HESP-212's indicate which expenses supporting documentation (Proof of Need and Proof of Payment) must be accounted for



Desk Reviews Cont.

- The client ID's provided indicate which case files must be pulled for review
- All requested documentation should be assembled in an orderly fashion, scanned, and submitted electronically
- All documentation must be scanned, and submitted electronically to:
www.mhdc.com/bigfile
 - “Attn. HESP Compliance– Reviewer’s Name – Grant #





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Compliance Financial Back-up, Client Files, and Shelter Forms

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Financial Back-up

- MHDC may request Financial Backup for any expenses listed on any HESP-212 that was submitted with an approved payment request
- Financial Back-up consists of Proof of Need (or cost incurred) and Proof of Payment
- There are some types of expenses that should have Proof of Need or Proof of Payment documented differently



Financial Back-up

- Proof of Need (Cost Incurred)
 - Must show that the cost was incurred prior to reimbursement being requested and within the eligible grant period
 - Generally documented with an invoice and/or receipt from the vendor
 - Invoices and/or receipts created by the grantee or by a third party not involved in the transaction do not count as Proof of Need



Employee Salaries and Benefits

- Charges to HESP for salaries and wages must be based on records that accurately reflect the work performed
- Employee paystub and timesheet are the ideal combination
- Timesheets should include:
 - A breakdown of hours worked per-day under each eligible expense type that may be billed to the HESP grant
 - Signatures from both the staff and their supervisor certifying the authenticity of the timesheet
 - Calculation showing the maximum amount of their salary (and benefits if applicable) that can be billed to the HESP grant for that pay period



Transportation

- Can only be billed to the HESP grant using the federal mileage reimbursement rate
- Proof of Need must be documented via travel logs
 - Must have the date of travel, mileage, route, and purpose of travel, client ID #
 - Must have the calculation showing the number of eligible miles multiplied by the federal mileage reimbursement rate



Rent for Grantee's Building

- Should be a legally-binding lease
- If the entire building is not being used for eligible purposes under the same component, then:
 - Grantees must also include a calculation showing that the portion of the rent being billed under each component is proportional to the amount of square footage that is being used for eligible purposes under the component



Financial Back-up

■ Proof of Payment

- Must show that the cost was paid for prior to reimbursement being requested and within the eligible grant period
- Generally should be documented with canceled checks or bank statements with the specific payment highlighted
- Must always come from a third-party source



Equipment and Supplies with Receipt

- Many retail chains show both the incurred expense and payment information on their receipts. These receipts can count as Proof of Need and Proof of Payment if the following criteria are met:
 - The receipt is itemized
 - The receipt shows the form of payment, information about the payment method (i.e., last 4 of card number), and the date and time of purchase
 - The receipt is from a well-known retail chain who has a recognizable receipt



Employee Salaries and Benefits

- Should be documented with paystubs and/or cleared checks
- Although paystubs and cleared checks are preferred, bank statements with the specific payment highlighted will also cover Proof of Payment



Client Files – All Programs

- HESP-225 Consent and Homeless Certification Form
 - Must be signed by both the client and agency staff
 - All verification documentation must be kept in client file
- HMIS/Comparable Database Consent Form
- Initial intake and eligibility assessment documentation
- Case management documentation



Emergency Shelter Building Forms

- All grantees funded in the Emergency Shelter subcomponent are required to keep on file up to date copies of the following:
 - HESP-205 Habitability Standards for Emergency Shelter Form
 - HESP-207 Lead Screening Worksheet
- These must be completed within the current grant period and kept on site at the shelter
- These documents must be furnished during a Site Visit and will be a requested upload in a Desk Review





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Compliance Determination

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Exit Interview

- At the conclusion of the Site Visit, the reviewer will discuss any observations made during the compliance visit with agency staff present
- The grantee will be given the opportunity to discuss any findings as well as other questions and concerns with the Site Visit
- At the conclusion of a desk review, the grantee will be sent an exit interview email highlighting any observations made during the Desk Review and provide the grantee the opportunity to reply to any findings and ask questions



Compliance Report

- All grantees will receive a compliance report within 30 days of their Exit Interview at the end of their compliance review
- The report will be delivered via email and will summarize any areas for improvement and/or findings. This is where “out of compliance” matters are made official
- Minor findings may not require any corrective action, but major findings will always require a Corrective Action Plan (CAP)
- A CAP must include a detailed summary of action taken or planned to be taken in order to address the findings from the compliance review



Replacement Back-up

- If ineligible expenses are found during a compliance review, replacement expenses (Back-up) must be submitted
 - The replacement expenses must be HESP eligible, have occurred within the grant period, and have not already been requested for reimbursement
- Grantee will be provided with the Replacement Backup form that must be completed and included Proof of Need and Proof of Payment for each replacement expense
- If agency is unable to replace ineligible expenses, repayment of costs may become necessary





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Thank you

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