

MEMORANDUM OF UNDERSTANDING

Between the

INDIANA STATE BUDGET AGENCY

and the

INDIANA HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY

This Memorandum of Understanding (“MOU”) is entered into by and between the Indiana State Budget Agency (“SBA”) and the Indiana Housing and Community Development Authority (“IHCDA”). The parties mutually agree to the terms and conditions set forth herein.

WHEREAS, SBA, an agency of the Office of Management and Budget (“OMB”), is designated by OMB to accept and administer funds from the federal Coronavirus Aid, Relief and Economic Security (CARES) Act, Pub.L. 116–136; and

WHEREAS, IHCDA is a public body corporate and politic of the state of Indiana tasked with promoting the provision of decent, safe and sanitary housing for persons and families of low and moderate income who would otherwise be unable to obtain adequate housing at costs they could afford (IC 5-20-1-1, 3); and

WHEREAS, the parties enter into this MOU to memorialize their understanding of the mutual advantages of this cooperative relationship.

NOW, THEREFORE, the parties agree to the terms and conditions set forth below:

I. Purpose

The purpose of this MOU is to memorialize an agreement to distribute CARES Act funds to IHCDA for necessary expenditures related to the State’s response to the COVID-19 public health emergency, as more fully set forth in Attachment A, (the “Program”) and provide guidance to IHCDA for the purpose of complying with federal requirements under 2 C.F.R 200.

II. Grant Information

- a) CFDA number and name: **21.019, pending completion of registration by the U.S. Treasury**
- b) Federal Award Name: **Coronavirus Relief Fund (“CRF”)**
- c) Federal Award Identification Number: **N/A**
- d) Federal Award Date: **March 27, 2020**
- e) Name of Federal Agency: **U.S. Treasury**
- f) Federal Award project description: **see Attachment A**
- g) Total Amount of Funds obligated to the subrecipient: **\$25,000,000.00**

- h) Period of time subrecipient can obligate funds: start and end date. **The CRF funds may be used to cover expenditures that were made between March 1, 2020, and December 30, 2020.**
- i) Period of time subrecipient can liquidate funds: start and end date: **The CRF funds may be used to cover expenditures that were made by December 30, 2020.**
- j) Requirements imposed on the subrecipient so that the award is used in accordance with Federal statutes, regulations and the terms and conditions of the award. **The federal funds are considered federal financial assistance subject to the Single Audit Act of (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Grant Guidance; 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. § 200.300 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.**
- k) Indirect cost rate or cost allocation that can be charged to the federal grant: **None at this time.**
- l) Match requirements: **None.**

III. Term

The MOU shall be in effective from June 1, 2020 through January 31, 2021.

When the Director of the SBA makes a written determination that funds are not appropriated or otherwise available to support continuation of performance of this MOU, this MOU shall be canceled. A determination by the Director of the SBA that funds are not appropriated or otherwise available to support continuation of performance shall be final and conclusive.

IV. Obligations of the Parties

The parties agree to the following obligations under this MOU:

1. SBA agrees to provide IHCD A from the CARES Act an amount not to exceed the amount listed in Section II(g), which may be amended from time to time.
2. IHCD A acknowledges that it is a subrecipient as that term is used in 2 C.F.R. 200.
3. IHCD A will administer the Program in accordance with federal laws and guidance of the CARES Act, US Treasury guidance and policies, OMB and SBA policies and procedures, State Board of Accounts guidance on administration and tracking of COVID-19 funds, and any policies or procedures implemented by IHCD A for administration of the Program. IHCD A's responsibilities to administer the Program include:
 - a. Provide communications and monthly reports to the Director of the OMB and the Director of SBA regarding the status of the Program, including a detailed breakdown of

- the expenditures reimbursed under the Program and an explanation of why those expenditures were necessary to respond to the COVID-19 public health emergency;
- b. Cooperate with any audit regarding use of Program funds by State Board of Accounts or as otherwise required under the CARES Act or other federal law, including allowing SBA access to IHCDA's financial statements as necessary to comply with the requirements of 2 C.F.R. 200.

4. SBA will assist IHCDA as necessary with the administration of the Program.

V. Modifications

The parties may modify this MOU by a written, mutual, signed amendment.

VI. Notices

Any notice required or permitted to be given under this MOU shall be sent to the following:

State Budget Agency
Attn: Lisa Acobert
State House Room 212
200 W. Washington Street
Indianapolis, IN 46204
LiAcobert@sba.IN.gov

Indiana Housing and Community Development Authority
Attn: J. Jacob Sipe, Executive Director
30 South Meridian Street, Suite 900
Indianapolis, IN 46204
JSipe@IHCDA.IN.gov

VII. Termination or Suspension

This MOU may be terminated or suspended by either party if the other party has failed to comply with the terms of this MOU, or for any reason if such termination is in the best interest of the terminating agency, upon thirty (30) days written notice. The notice of termination or suspension shall state the reasons for termination or suspension. Regardless of the reason for termination or suspension, the parties will be compensated for services properly rendered prior to termination or suspension of this MOU.

VIII. Entire Agreement

This MOU constitutes the entire agreement of the parties and may only be amended by the written mutual consent of the parties.

IX. Non-Collusion and Acceptance

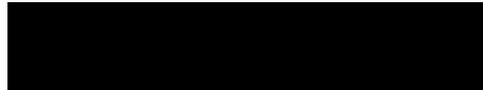
The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not

received or paid, any sum of money or other consideration for the execution of this Agreement other than that which appears on the face of this Agreement.

In Witness Whereof, SBA and IHCD have, through duly authorized representatives, entered into this MOU. The parties having read and understand the foregoing terms of this MOU, do by their respective signatures dated below hereby agree to the terms thereof.



J. Jacob Sipe, Executive Director
Indiana Housing and Community
Development Authority



Zachary Q. Jackson, Director
State Budget Agency

DATE: Jul 2, 2020

DATE: Jul 7, 2020

ATTACHMENT A

The Rental Assistance Fund (“RAF”) is a program created by the State of Indiana in response to the economic crisis caused by the coronavirus disease 2019 (COVID-19) pandemic. RAF provides rental assistance (including payment of arrears) of up to \$2000 to eligible Indiana renter households that experienced a loss of income due to COVID-19 with the goal of promoting housing stability.

RAF by the numbers:

- \$25 million from the CARES Act
- Assistance available to residents in 91 Indiana counties through IHCDA (Marion county received its own money and is administering its own program)
- Renters are eligible for up to \$500 in assistance for four months, totaling a maximum assistance of \$2,000
- Assistance can be applied to rental payments delinquent beginning April 1
- Payments will be made to landlord
- 2.5% of the funding will be retained by IHCDA for administrative costs, including staff time, payments to local Participating Providers, and software development costs for the online application process

Eligibility requirements:

- Experienced a loss of income from involuntary job layoff, reduced work hours or reduced pay due to public health emergency
- Current household income, including unemployment, must be less than household income on March 6, 2020
- Household may not receive another source of emergency rental assistance as part of a COVID-19 response for any month for which the household is receiving RAF assistance
- Must not already receive rental assistance, such as through Section 8 vouchers or USDA assistance
- Landlord must agree to participate
- Landlord will not evict for nonpayment until renter is more than 45 days delinquent on rent

AMENDMENT #1
SBA-IHCDA MOU regarding CARES Act Funding

Amendment 1

MEMORANDUM OF UNDERSTANDING
Between the
INDIANA STATE BUDGET AGENCY
and the
INDIANA HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY

This is an Amendment to the existing Memorandum of Understanding entered into by and between the **Indiana State Budget Agency** (hereinafter referred to as SBA) and the **Indiana Housing and Community Development Authority** (hereinafter referred to as IHCDA) approved by the last State signatory on **July 7, 2020**.

In consideration of the mutual undertakings and covenants hereinafter set forth, the parties agree as follows:

A. Pursuant to Section V of the MOU, Section II is amended as follows:

I. Grant Information

- a) CFDA number and name: **21.019**
- b) Federal Award Name: **Coronavirus Relief Fund (“CRF”)**
- c) Federal Award Identification Number: **N/A**
- d) Federal Award Date: **March 27, 2020**
- e) Name of Federal Agency: **U.S. Treasury**
- f) Federal Award project description: **see Attachment A**
- g) Total Amount of Funds obligated to the subrecipient: **\$42,000,000, of which up to \$2,000,000 may be used for administrative costs.**
- h) Period of time subrecipient can obligate funds: start and end date. **The CRF funds may be used to cover expenditures that were incurred between March 1, 2020, and December 30, 2020.**
- i) Period of time subrecipient can liquidate funds: start and end date: **The CRF funds may be used to cover expenditures that were incurred by December 30, 2020. Liquidation period, although not defined, is expected to be no later than 90 days after the close of the calendar year.**
- j) Requirements imposed on the subrecipient so that the award is used in accordance with Federal statutes, regulations and the terms and

conditions of the award. **The federal funds are considered federal financial assistance subject to the Single Audit Act of (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Grant Guidance; 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. § § 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. In addition, guidance from the Department of Treasury.**

- k) Indirect cost rate or cost allocation that can be charged to the federal grant: **None at this time.**
- l) Match requirements: **None.**
- m) Reporting requirements:

(All contracts, grants, loans, transfers to other government entities, or direct payments greater than or equal to \$50,000 must be disclosed by OMB/SBA in the Department of Treasury's GrantSolutions portal within 10 calendar days of the end of each quarter until October 20, 2021.)

IHCDA shall provide a list of all subrecipients as defined in 2 CFR 200.330 and the amount of the award as part of IHCDA's monthly report.

IHCDA should inquire with its CRF vendors if they are registered in SAM and if they have a DUNS number. If DUNS numbers are received, these should be forwarded to OMB/SBA as part of IHCDA's monthly report.

B. Pursuant to Section V of the MOU, Section IV(3)(a) is amended as follows:

- a. Provide in an Excel format, communications and monthly reports to the Director of the OMB and the Director of SBA no later than ten (10) days after the end of the month regarding the status of the Program, including a detailed breakdown of the expenditures reimbursed under the Program, which includes Vendor and PO details and an explanation of why those expenditures were necessary to respond to the COVID-19 public health emergency. These reports shall run from the 1st of every month to the end of the month and shall be due no later than ten (10) days after the end of the month.

C. Pursuant to Section V of the MOU, the Section IV.A is added to the MOU as follows:

IV.A. Record Retention

IHCDA agrees to maintain records to support compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). This may include, but is not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019, 2020 and 2021;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipients and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

IHCDA will maintain records for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

D. Pursuant to Section V of the MOU, the Section IV.B is added to the MOU as follows:

IV.B. SEFA Reporting

IHCDA will identify Emergency Acts expenditures separately on the IHCDA Schedules of Expenditures of Federal Awards (SEFA).

Personnel expenses reimbursed by CRF funds must meet the requirements of the program as provided by the U.S. Department of Treasury.

E. Pursuant to Section V of the MOU, the Section IV.C is added to the MOU as follows:

IV.C. Grant Management

IHCDA must encumber all contractual and grant agreement amounts spent with Coronavirus Relief Funds.

IHCDA shall provide a list of all subrecipients as defined in 2 CFR 200.330 and the amount of the award as part of IHCDA’s monthly report.

F. Pursuant to Section V of the MOU, the provision in Attachment A regarding 2.5% of the funding will be retained by IHCDA for administrative costs is hereby deleted.

All other matters set forth in the original MOU not affected by this Amendment shall remain in full force and effect.

Non-Collusion and Acceptance

The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this Agreement other than that which appears on the face of this Agreement.

In Witness Whereof, SBA and IHCDA have, through duly authorized representatives, entered into this MOU. The parties having read and understand the foregoing terms of this MOU, do by their respective signatures dated below hereby agree to the terms thereof.



J. Jacob Sipe, Executive Director
Indiana Housing and Community
Development Authority



Zachary Q. Jackson, Director
State Budget Agency

DATE: October 1, 2020

DATE: 10/6/2020

AMENDMENT #2
SBA-IHCDA MOU regarding CARES Act Funding

Amendment #2

MEMORANDUM OF UNDERSTANDING
Between the
INDIANA STATE BUDGET AGENCY
and the
INDIANA HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY

This is the second Amendment to the existing Memorandum of Understanding entered into by and between the **Indiana State Budget Agency** (hereinafter referred to as SBA) and the **Indiana Housing and Community Development Authority** (hereinafter referred to as IHCDA) approved by the last State signatory on **July 7, 2020**.

In consideration of the mutual undertakings and covenants hereinafter set forth, the parties agree as follows:

A. Pursuant to Section V of the MOU, Section II is amended as follows:

I. Grant Information

- a) CFDA number and name: **21.019**
- b) Federal Award Name: **Coronavirus Relief Fund (“CRF”)**
- c) Federal Award Identification Number: **N/A**
- d) Federal Award Date: **March 27, 2020**
- e) Name of Federal Agency: **U.S. Treasury**
- f) Federal Award project description: **see Attachment A**
- g) Total Amount of Funds obligated to the subrecipient: **\$46,000,000, of which up to \$2,000,000 may be used for administrative costs.**
- h) Period of time subrecipient can obligate funds: start and end date. **The CRF funds may be used to cover expenditures that were incurred between March 1, 2020, and December 30, 2020.**
- i) Period of time subrecipient can liquidate funds: start and end date: **The CRF funds may be used to cover expenditures that were incurred by December 30, 2020. Liquidation period, although not defined, is expected to be no later than 90 days after the close of the calendar year.**
- j) Requirements imposed on the subrecipient so that the award is used in accordance with Federal statutes, regulations and the terms and

conditions of the award. **The federal funds are considered federal financial assistance subject to the Single Audit Act of (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Grant Guidance; 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. § § 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. In addition, guidance from the Department of Treasury.**

- k) Indirect cost rate or cost allocation that can be charged to the federal grant: **None at this time.**
- l) Match requirements: **None.**
- m) Reporting requirements:

(All contracts, grants, loans, transfers to other government entities, or direct payments greater than or equal to \$50,000 must be disclosed by OMB/SBA in the Department of Treasury's GrantSolutions portal within 10 calendar days of the end of each quarter until October 20, 2021.)

IHCDA shall provide a list of all subrecipients as defined in 2 CFR 200.330 and the amount of the award as part of IHCDA's monthly report.

IHCDA should inquire with its CRF vendors if they are registered in SAM and if they have a DUNS number. If DUNS numbers are received, these should be forwarded to OMB/SBA as part of IHCDA's monthly report.

All other matters set forth in the original MOU and Amendment #1, not affected by this Amendment #2, shall remain in full force and effect.

Non-Collusion and Acceptance

The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this MOU other than that which appears on the face of this MOU.

In Witness Whereof, SBA and IHCDA have, through duly authorized representatives, entered into this MOU. The parties having read and understand the foregoing terms of this MOU, do by their respective signatures dated below hereby agree to the terms thereof.



J. Jacob Sipe, Executive Director
Indiana Housing and Community
Development Authority

DATE: December 4, 2020



Zachary Q. Jackson, Director
State Budget Agency

DATE: 12/9/2020

AMENDMENT #3
SBA-IHCDA MOU regarding CARES Act Funding

Amendment #3

MEMORANDUM OF UNDERSTANDING
Between the
INDIANA STATE BUDGET AGENCY
and the
INDIANA HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY

This is the third Amendment to the existing Memorandum of Understanding entered into by and between the **Indiana State Budget Agency** (hereinafter referred to as SBA) and the **Indiana Housing and Community Development Authority** (hereinafter referred to as IHCDA) approved by the last State signatory on **July 7, 2020**.

In consideration of the mutual undertakings and covenants hereinafter set forth, the parties agree as follows:

A. Pursuant to Section V of the MOU, Section II is amended as follows:

I. Grant Information

- a) CFDA number and name: **21.019**
- b) Federal Award Name: **Coronavirus Relief Fund (“CRF”)**
- c) Federal Award Identification Number: **N/A**
- d) Federal Award Date: **March 27, 2020**
- e) Name of Federal Agency: **U.S. Treasury**
- f) Federal Award project description: **see Attachment A**
- g) Total Amount of Funds obligated to the subrecipient: **\$51,810,695.36, of which up to \$2,653,281.74 may be used for administrative costs.**
- h) Period of time subrecipient can obligate funds: start and end date. **The CRF funds may be used to cover expenditures that were incurred between March 1, 2020, and December 31, 2021.**
- i) Period of time subrecipient can liquidate funds: start and end date: **The CRF funds may be used to cover expenditures that were incurred by December 31, 2021. Liquidation period, although not defined, is expected to be no later than 90 days after the close of the calendar year.**
- j) Requirements imposed on the subrecipient so that the award is used in accordance with Federal statutes, regulations and the terms and

conditions of the award. **The federal funds are considered federal financial assistance subject to the Single Audit Act of (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Grant Guidance; 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. § § 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. In addition, guidance from the Department of Treasury.**

- k) Indirect cost rate or cost allocation that can be charged to the federal grant: **None.**
- l) Match requirements: **None.**
- m) Reporting requirements:

All contracts, grants, loans, transfers to other government entities, or direct payments greater than or equal to \$50,000 must be disclosed by OMB/SBA in the Department of Treasury's GrantSolutions portal within 10 calendar days of the end of each quarter until October 20, 2022.

ICHDA shall provide a list of all subrecipients as defined in 2 CFR 200.330 and the amount of the award as part of ICHDA's monthly report.

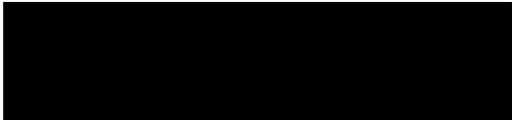
ICHDA should inquire with its CRF vendors if they are registered in SAM and if they have a DUNS number. If DUNS numbers are received, these should be forwarded to OMB/SBA as part of IDHS's monthly report.

All other matters set forth in the original MOU, Amendment #1 and Amendment #2, not affected by this Amendment shall remain in full force and effect.

Non-Collusion and Acceptance

The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this Agreement other than that which appears on the face of this Agreement.

In Witness Whereof, SBA and IHCDA have, through duly authorized representatives, entered into this MOU. The parties having read and understand the foregoing terms of this MOU, do by their respective signatures dated below hereby agree to the terms thereof.



J. Jacob Sipe, Executive Director
Indiana Housing and Community
Development Authority

DATE: February 18, 2021



Zachary Q. Jackson, Director
State Budget Agency

DATE: 2/18/2021