From: Auditor of State’s Center for Audit Excellence
To: All IPA Firms
Subject: RSAR Revision – CFDA #14.218
Date: March 20, 2017

Correspondence sent on February 15, 2017 and the January 2017 Record of Single Audit Risk (RSAR) stated that CFDA #14.218 could be either a grant or loan program and referenced a loan listing received from HUD.

Upon further discussions between the Auditor of State and the U.S. Department of Housing and Urban Development, we were informed CFDA #14.218 is a GRANT program that local governments receive directly from HUD and should be reported as such. The HUD Loan Listing relates to Section 108 Loan programs which should be reported as loan programs under CFDA #14.248.

We have modified the RSAR accordingly (dated March 2017), revising the notes at the top of Step 1a and Step 1b tabs and footnote 5 in the Step 1a tab. A copy of the revised RSAR has been added to the IPA Resources internet page.

Please submit any questions to FACCR@ohioauditor.gov.