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To: Thomas Jefferson Planning District Commission
From: Christine Jacobs, Executive Director
Date: March 7, 2024

Re: Draft FY21 Audit Re-Issue

Purpose: To present a draft of the re-issued FY21 audit due to notification of a change in source of funding for the Emergency Rent and Mortgage Relief program administered by the TJPDC in FY21.

Memo: In FY21 the TJPDC administered the region's Emergency Rent and Mortgage Relief program (RMRP) totaling \$1,810,226. At the time, TJPDC was under the understanding that the entire program utilized federal CARES Act funding and therefore, reported the total program revenue as federal in both the audit and the Schedule of Expenditures of Federal Awards (SEFA). Upon a compliance review from the granting agency, the Virginia Department of Housing and Community Development, staff were informed that the program changed funding sources when the federal CARES Act funding was fully expended. The state continued the program through the Virginia Housing Trust Fund. As such, the final tranche of funding in the amount of \$170,000 needs to be re-classified as state funding, rather than federal funding. The TJPDC requested that this change be made through a re-issued FY21 Audit and SEFA by Robinson, Farmer, Cox Associates, PLLC.

Changes in the re-issued audit occur in the following locations:

- Page 11: Federal Grant Revenues and Non-Federal Grant Revenues total
- Page 13: Table 4, Actual Federal pass-through and State Grant totals
- Page 17: Passed Through to Other Agencies and Department of Housing and Community Development totals
- Page 22: Exhibit 5 (2 of 2), Cares Act Federal Grants Pass-Through and State Grants total
- Page 52: Exhibit 7, Actual Federal Grants Pass-Through and State Grants totals
- Page 71: Schedule of Expenditures of Federal Awards – Reissued, VA Department of Housing and Community Development: COVID-19 Emergency Rental Assistance Program total, Total Department of Treasury, and Total Expenditure of Federal Awards
- Page 72: COVID-19 – Emergency Rental Assistance Program total and CARES ACT total, Addition of Note 5 – Subsequent Reclassification of Federal Expenditure

Recommended Action: Staff recommends a motion to approve the re-issued FY21 Audit reclassifying \$170,000 from a federal to a state source.