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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.