

## Joint Notice

### U.S. Department of the Treasury and the Treasury Office of Inspector General Reminding All Emergency Rental Assistance Financial Assistance Award Recipients of Responsibilities and Requirements for Reporting Fraud and Reimbursing Fraud Losses and Unallowable Costs

October 4, 2024

#### I. Overview

Today, the U.S. Department of the Treasury (Treasury) and the Treasury Office of Inspector General (OIG) are issuing a reminder to all grantees and subrecipients of Emergency Rental Assistance (ERA) financial assistance awards of your responsibilities to use the awards only for those purposes set forth in the ERA authorizing statutes and to comply with the requirements under the Uniform Guidance for reporting fraud and reimbursing Treasury or grantees' ERA programs for fraud losses and unallowable costs.

Section 501 of Division N of the Consolidated Appropriations Act, 2021, and section 3201 of the American Rescue Plan Act of 2021 established Emergency Rental Assistance programs, respectively referred to as "ERA1" and "ERA2." Treasury has allocated these funds in accordance with the legislative mandates for the uses specified in the legislation, which are codified at 15 U.S.C. §§ 9058a and 9058c. For ERA1 awards, the period of performance for the initial allocation of award funds and reallocated funds ended on September 30, 2022, and December 29, 2022, respectively. For ERA2 awards, the period of performance for the initial allocation of award funds and reallocated funds ends on September 30, 2025.

#### II. Reporting Requirements

- A. ERA financial assistance awards must be administered in accordance with the applicable ERA authorizing statute, Treasury's program guidance,<sup>1</sup> and other applicable federal statutes and regulations, including certain provisions of the Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards ("Uniform Guidance") at 2 CFR Part 200.
- B. Currently, 2 CFR § 200.113, Mandatory disclosures, requires the timely disclosure in writing to the Federal awarding agency or pass-through entity of all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

#### III. Reimbursement Requirements

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<sup>1</sup> See [Guidance | U.S. Department of the Treasury](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/guidance) (https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/guidance).

- A. Grantees are expected to reimburse Treasury or their own ERA programs with their jurisdiction's own non-ERA funds for ERA award funds that were disbursed due to fraud. As the period of performance for ERA1 has ended, grantees should contact Treasury for repayment instructions and deadlines to return ERA1 award funds to the Federal Government pursuant to the instructions on pages 6 and 7 contained in Treasury's notice "Emergency Rental Assistance (ERA1): Closeout Resource," (Updated January 3, 2023).<sup>2</sup>
- B. Grantees are also expected to reimburse Treasury or their own ERA programs with their jurisdiction's own non-ERA funds for ERA award funds that were expended for other unallowable costs. Treasury recognizes the unique emergency circumstances in which the ERA programs were required to be implemented and encourages grantees to contact Treasury to discuss repayment timelines and options that may be available to recharacterize funds previously expended.

#### **IV. Manner of reporting for grantees and/or their subrecipients**

Please submit individual cases of fraud, waste, or abuse related to the ERA awards to the Treasury Office of Inspector General hotline at <https://oig.treasury.gov/report-fraud-waste-and-abuse>. Pursuant to the requirements of 2 CFR 200.113, please also report all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the ERA award to Treasury's Office of Capital Access at [EmergencyRentalAssistance@treasury.gov](mailto:EmergencyRentalAssistance@treasury.gov).

A grantee or its subrecipient must report a "bulk" submission of multiple cases of fraud, waste, and abuse related to the ERA awards to Treasury OIG and any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the ERA award to Treasury's Office of Capital Access, at [ERAGranteeSubmissions@oig.treas.gov](mailto:ERAGranteeSubmissions@oig.treas.gov) and [EmergencyRentalAssistance@treasury.gov](mailto:EmergencyRentalAssistance@treasury.gov), respectively, using the attached spreadsheet (or its own spreadsheet or database as long as it includes substantially the same information requested in the spreadsheet).

In your submission, if applicable, please also report whether you have returned to Treasury funds lost due to fraud. Alternatively, if you took other corrective actions to remedy the funds lost due to fraud— *e.g.*, used your jurisdiction's own non-ERA funds in the amount of the monies lost due to fraud for eligible ERA services or activities during the ERA1 award period of performance – please provide such evidence to Treasury. If you have not yet returned funds to Treasury or provided evidence of other corrective actions, please provide your detailed plans for doing so, including with respect to timing.

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<sup>2</sup> Available at [Guidance | U.S. Department of the Treasury](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/guidance) (<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/guidance>).