

Subject: Annual Performance Report and Audit Reminder

Dear Samish Indian Nation:

**Grant Number:**

55IT5313870 - IHBG  
21AH5313870 - IHBGARP  
20BV5313870 - IHBGCARE

**Annual Performance Report**

As a recipient of Indian Housing Block Grant (IHBG) funds the Samish Indian Nation is required to review the progress made to implement the programs and submit an Annual Performance Report (APR) to HUD within 90 days of the end of the program year for each open IHBG grant. For the Program Year Ended (PYE) 2022, each APR must be submitted no later than March 31, 2023. In the event that an APR is not submitted by the due date, Northwest Office of Native American Programs (NWONAP) will require documentation to verify that the IHBG funds are being used for approved programs.

The Samish Indian Nation may request an extension to the APR submission date. Requests for extensions shall be granted, if warranted, at 30-day increments and should be submitted to the NWONAP for processing before the expiration of the initial due date or prior granted extension, whichever is later. Justifications are considered acceptable when the recipient clearly demonstrates that the extension request is based on reasons beyond the recipient's control.

**IHBG:** For funds under the Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA). The recipient must use HUD's internet-based Energy and Performance Information Center (EPIC) for submitting the APR portion of the IHP/APR form (HUD-52737). EPIC system is located at: [https://portalapps.hud.gov/app\\_epic/](https://portalapps.hud.gov/app_epic/). The user must be registered in HUD's Secure Systems in order to access EPIC. If the user already is registered with Secure Systems, the user must contact the NWONAP to complete the registration process. If the user needs to register with Secure Systems, visit this site: [https://hudapps.hud.gov/public/wass/public/pha/phareg\\_page.jsp](https://hudapps.hud.gov/public/wass/public/pha/phareg_page.jsp). The site is geared toward public housing users, but also applies to Tribes and TDHEs.

Use your most recent IHP for the Program Year, as authorized by the tribe or tribally designated housing entity, and complete the APR portion of the form based on actual IHBG expenditures for the 12-month reporting period. In preparing the APR, the recipient should compare its actual accomplishments with the planned activities in the IHP.

**IHBG-CARES:** For Indian Housing Block Grant funds under the CARES Act (IHBG-CARES). The IHP/APR (HUD-52737) for IHBG-CARES is available in a fillable PDF form at [https://www.hud.gov/sites/dfiles/PIH/documents/IHP-APR\\_IHBG-ARP\\_corrected.pdf](https://www.hud.gov/sites/dfiles/PIH/documents/IHP-APR_IHBG-ARP_corrected.pdf). Click IHBG-CARES on the Cover Page to display the portions of the form pertinent to IHBG-CARES.

Use your abbreviated IHP for the Program Year to complete the APR portion of the abbreviated form based on actual IHBG-CARES expenditures for the 12-month reporting

period. In preparing the APR, the recipient should compare its actual accomplishments with the planned activities in the abbreviated IHP. NOTE: Report on IHBG-CARES expenditures only, do not include expenditures from an IHBG formula, IHBG Competitive, and/or IHBG-ARP grants as those programs use different APRs.

**IHBG-ARP:** For Indian Housing Block Grant funds under the American Rescue Plan Act (IHBG-ARP). The IHP/APR (HUD-52737) is available in a fillable PDF form at [https://www.hud.gov/sites/dfiles/PIH/documents/IHP-APR\\_IHBG-ARP\\_corrected.pdf](https://www.hud.gov/sites/dfiles/PIH/documents/IHP-APR_IHBG-ARP_corrected.pdf). Click IHBG-ARP on the Cover Page to display the portions of the form pertinent to IHBG-ARP.

Use your abbreviated IHP for the Program Year to complete the APR portion of the abbreviated form based on actual IHBG-ARP expenditures for the 12-month reporting period. In preparing the APR, the recipient should compare its actual accomplishments with the planned activities in the abbreviated IHP. NOTE: Report on IHBG-ARP expenditures only, do not include expenditures from an IHBG formula, IHBG Competitive, and/or IHBG-CARES grants as those programs use different APRs.

### **Financial Audit**

If the Samish Indian Nation expended \$750,000 or more in federal funds during the fiscal year, it must have an audit conducted by an independent public accountant, as required by the Single Audit Act, 2 CFR Part 200, and 24 CFR § 1000.544. If the Samish Indian Nation meets these requirements, it must submit a complete audit report package to the Federal Audit Clearinghouse within 30 days after receipt of the auditor's report or 9 months after the end of the audit period, whichever is earlier.

If you have any questions regarding the APR or audit submission requirements, please contact your Grants Evaluation Specialist:

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