



305 Montgomery Street | PO Box 487 | Decorah, IA 52101

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## Request for proposal

### **Northeast Iowa Community Action Corporation (NEICAC)**

Request for proposal for single audit services  
for the period

February 1, 2022 to January 31, 2023

Inquiries and proposals should be directed to:

Name: Chrishelle Stravers  
Title: Chief Financial Officer  
Entity: Northeast Iowa Community Action Corp.  
Address: PO Box 487  
305 Montgomery St.  
Decorah, IA 52101  
Phone: 563-382-8436 ext. 108

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## General Information

### A. Purpose

This request for proposal (RFP) is to contract for a financial and compliance audit for the year ending January 31, 2023 (as well as any additional services that will benefit our organization). The proposal includes options for four additional years.

### B. Who may respond

Only licensed certified public accountants may respond to this RFP.

### C. Instructions on proposal submission

1. Closing submission date: Proposals must be submitted no later than 4:30 p.m. on **August 31, 2022.**
2. Inquiries: Inquiries concerning this RFP should be directed to Chrishelle Stravers, CFO at 563-382-8436 ext. 108 or [cstravers@neicac.org](mailto:cstravers@neicac.org). Offerors may direct questions via email, phone or scheduled in-person meeting.
3. Conditions of proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by NEICAC.
4. Instructions to prospective contractors:

Your proposal should be addressed as follows:

Chrishelle Stravers, CFO  
 Northeast Iowa Community Action Corp.  
 PO Box 487  
 305 Montgomery St.  
 Decorah, IA 52101

It is important that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

SEALED PROPOSAL  
 4:30 p.m. August 31, 2022  
 For audit services

5. Electronic or hard copy submissions: Proposals can be submitted electronically to the following email address: [cstravers@neicac.org](mailto:cstravers@neicac.org) by the closing submission date noted above.

Proposals may also be submitted by hard copy to the mailing address in #4 above by the closing submission date noted above.

It is the responsibility of the Offeror to ensure that the proposal is received by NEICAC by the date and time specified above. **Late proposals will not be considered.**

6. Right to reject: NEICAC reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based on the factors described in this RFP.
7. Small and/or minority-owned businesses: Efforts will be made by NEICAC to utilize small businesses and minority-owned businesses. An Offeror qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).
8. Presentations: At the discretion of NEICAC, Offerors submitting proposals may be requested to make oral presentations as part of the evaluation process. Presentations may be delivered in person or via teleconference. Reasonable advance notice will be provided to selected Offerors. Not all Offerors submitting a proposal will be asked to participate in oral presentations.
9. Notification of award:
  - a. It is expected that a decision about selection of the successful audit firm will be made within four weeks of the closing date for the receipt of proposals.
  - b. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

#### D. Description of entity and records to be audited

NEICAC is a nonprofit community action agency that serves 7 counties in Iowa: Allamakee, Bremer, Chickasaw, Clayton, Fayette, Howard and Winneshiek. NEICAC is a private, nonprofit corporation and has been determined to be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a 22-member volunteer board of directors. The corporate office is located in Decorah, Iowa. Other locations are located throughout the seven-county area. Community Action Agencies are exempt from Iowa sales tax per Iowa code 423.3,79.

NEICAC uses cloud-based accounting (currently Sage Intacct) and payroll (currently UKG) systems. NEICAC maintains one main checking account for the majority of all transactions and nine small checking accounts, with multiple banks throughout the service area, to collect transit fares and outreach donations. Nearly all expenditures are disbursed through the main checking account. In addition, NEICAC has multiple savings accounts for housing deposits and reserves and three certificates of deposit.

NEICAC uses the accrual system of accounting, with separate fund accounts for each program or major grant. NEICAC administers grants and contracts for federal, state and local governments as well as non-public units. Major programs include but not limited to: CACFP, Head Start/Early Head Start, Public Transit, FaDSS, LIHEAP, Crisis Assistance, Weatherization, and Housing. The federal cognizant agency is the U.S. Department of Health and Human Services.

A schedule of expenditures of federal awards, for our most recent completed audit period, is included at the end of this proposal. Additional information, recent audits, Form 990, and annual reports are available on our website at [www.neicac.org](http://www.neicac.org).

**Mission: Through dynamic partnerships, quality family services, advocacy and education, NEICAC advances community development and improves social and economic conditions for individuals and families with limited resources.**

## E. Options

At the discretion of NEICAC, this audit contract can be extended for four additional one-year periods. The cost for the option periods will be agreed on by NEICAC and the Offeror.

## Specification Schedule

### A. Scope of a financial and compliance audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror," to perform a financial and compliance audit of NEICAC.

In addition to our financial and compliance audit, NEICAC is also requesting that the Offeror inform the agency on any changes to non-profit financial reporting requirements or other information that would affect the audited reports of NEICAC. (An example of this would be the new lease accounting standards.) If there is an additional fee for this, it must be listed separately in the pricing section of the submission.

### B. Description of programs/contracts/grants

See our website at [www.neicac.org](http://www.neicac.org) to view program information, annual report, 990 and audit report. (Report information is located on the website under Our Agency>>Publications)

### C. Performance

NEICAC's records should be audited through January 31, 2023.

The Offeror is required to prepare audit reports in accordance with Government Auditing Standards and Uniform Guidance 2 CFR Part 200.

Also required in the combined final audit report:

- A. Financial Statements & notes to financial statements
- B. Combining Statement of Financial Position
- C. Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
- D. Schedule of Cumulative Revenues, Expenditures and Changes in Fund Balance on Completed Contracts as required by funding source.
- E. Schedule of Expenditures of Federal Awards and notes

Additional Services required:

- A. Prepare IRS form 990 Return of Organization Exempt from Income Tax
- B. Prepare IRS Form 5500 Return/Report of Employee Benefit Plan
- C. Prepare USDA Certification Regarding Debarment (AD-1048)
- D. Assistance with submission of audit report and data collection form
- E. Ten hours of system and/or technical advice per year
- F. A fixed hourly rate for additional technical assistance for hours over the amount listed in item E.

### D. Delivery schedule

The Offeror is to transmit one copy of the draft audit report to NEICAC's CEO or CFO. The draft audit report is due within 90 days after end of fiscal year.

The Offeror shall deliver 22 final audit short reports for NEICAC's Board of Directors and 5 final audit full reports no later than 120 days of the end of fiscal year to the CEO. In addition, an electronic version of both the short and full reports. The auditor in charge will make a presentation to the Board of Directors at their June meeting following the end of the fiscal year, to review the audit report and 990.

Reports may be submitted earlier than the schedule above. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports that do not conform to all of the provisions of this contract, NEICAC may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances, the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

#### E. Pricing

The Offeror's proposed price for services should include a not-to-exceed total fee and a fee per service (audit services, tax services and additional services as requested in this RFP). Any out-of-pocket expenses should also be indicated. The pricing information shall include options for four additional years.

#### F. Payment

Payment will be made when NEICAC has determined that the total work effort has been satisfactorily completed. Should NEICAC reject a report, NEICAC's authorized representative will notify the Offeror in writing of such rejection, giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for 90 days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that NEICAC can determine satisfactory progress is being made.

Upon delivery of the final reports to NEICAC and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

#### G. Audit review

All audit reports prepared under this contract will be reviewed by NEICAC and its funding sources to ensure compliance with the General Accounting Office's (GAO) *Government Auditing Standards* and other appropriate audit guides.

#### H. Exit conference

An exit conference with NEICAC's representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with NEICAC. It should include internal control and program compliance observations and recommendations.

#### I. Workpapers

1. Upon request, the Offeror will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO and NEICAC.

## J. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to NEICAC, the Offeror agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form, or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need to know" basis.

The Offeror agrees to immediately notify, in writing, NEICAC's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

## K. AICPA professional standards

The AICPA Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits.

Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government auditing standards, guides procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government auditing standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements.

Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefor.



## Technical Qualifications

The Offeror, in its proposal, shall, as a minimum, include the following:

### A. Understanding our needs

The Offeror should describe the current challenges and opportunities specific to our organization. Describe how your firm is best suited to assist our organization in facing those challenges and opportunities moving forward.

### B. Understanding the scope of work

The Offeror should clearly describe the scope of work to be performed in alignment with this RFP.

### C. Understanding our industry

The Offeror should describe its understanding of our industry by providing specific industry knowledge and expertise as well as prior auditing experience.

1. Prior experience working with nonprofit organizations
2. Prior experience auditing grant funded organizations
3. Prior experience auditing organizations similar to NEICAC
4. Prior experience providing additional services to organizations similar to NEICAC

### D. Engagement team

The Offeror should briefly describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members. Audit team bios should include education, position in firm, years with the firm, industry-specific experience, and training on the recent Uniform Guidance.

### E. Organization, size, and structure

The Offeror should describe its organization, size (in relation to audits to be performed), and structure. Description should include:

1. Organization size, including number of employees specific to auditing.
2. Explanation of independence.
3. Any conflicts of interest that exist (Including through software vendors and subscriptions).
4. Results of peer review.
5. Explanation if the Offeror is a small business, minority business, women's business enterprise, or labor surplus firm.

### F. Audit approach to the engagement

The Offeror should describe its approach of the work to be performed.

## G. Certifications

The Offeror must sign and include, as an attachment to its proposal, the certifications enclosed with this RFP. The publications listed in the certifications will not be provided to potential Offerors by NEICAC because NEICAC desires to contract only with an Offeror who is already familiar with these publications.

## Proposal Evaluation

### A. Submission of proposals

If submitted by hard copy, all proposals shall include three (3) copies of the Offeror's technical qualifications, three (3) copies of the pricing information and three (3) copies of the signed certifications. These documents will become part of the contract.

If submitted by electronic submission, proposals shall be in a readable pdf format with separate attachments for the following: Offeror's technical qualifications, pricing information and signed certification. If e-signatures are used, it must be within an acceptable industry approved method. These documents will become part of the contract.

### B. Nonresponsive proposals

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received in a timely manner in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Auditing Standards* of the U.S. Comptroller General.

### C. Proposal evaluation

Evaluation of each proposal will be scored on the following six factors.

- |   | Point range |
|---|-------------|
| 1. Understanding our needs  | 0 - 10      |
| a. Understanding our current challenges and opportunities   |             |
| b. Firms approach to addressing our challenges  |             |
| 2. Understanding our industry   | 0 – 30      |
| a. Prior experience working with nonprofit organizations  |             |
| b. Prior experience auditing grant funded organizations   |             |
| c. Prior experience auditing city and county governments  |             |
| d. Prior experience auditing organizations similar to NEICAC  |             |
| e. Prior experience providing additional services to organizations similar to NEICAC                            |             |
| 3. Organization, size, and structure of Offeror's firm<br>(consider size in relation to audits to be performed) | 0 - 5       |
| a. Adequate size of the firm  |             |
| b. Minority business/small business/women's business enterprise/labor surplus firm                              |             |

4. Qualifications of staff to be assigned to the audits to be performed. Include education, position in firm, and years and types of experience.	0 – 20
a. Prior experience of the individual audit team members	
b. Overall supervision to be exercised	
5. Offeror’s audit approach to the engagement	0 – 15
a. Adequate coverage	
b. Realistic engagement timetable	
6. Price	0 – 20
Maximum points	100

#### D. Review process

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, NEICAC has conducted this procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

NEICAC may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offerors’ proposals.

However, NEICAC reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, that the Offeror can propose.

NEICAC contemplates award of the contract to the responsible Offeror with the highest total points.

## Certifications

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant or a public accountant licensed on the date this is signed.
7. The individual signing certifies that the Offeror meets the independence standards of the Government Auditing Standards.
8. The individual signing certifies that he/she is aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
  - a. *Government Auditing Standards* (Yellow Book)
  - b. *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance")
  - c. *Audits of Not-for-Profit Entities* (AICPA Audit Guide)
  - d. *Audits of State and Local Governments* (AICPA Audit Guide)
  - e. 10 CFR Part 600, DOE's administrative requirements, and 10 CFR Part 400, DOE's weatherization program requirements.
11. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(Offeror's Firm Name)

\_\_\_\_\_  
(Signature of Offeror's Representative)

\_\_\_\_\_  
(Printed Name and Title of Individual Signing)

## Appendix

### A. NEICAC Schedule of Expenditures of Federal Awards

*SEE ATTACHED 3 PAGES*

NORTHEAST IOWA COMMUNITY ACTION CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended January 31, 2022

Grantor/Program	Federal Assistance Listing Number	Grant Number	Period of Grant	Program Expenditures
<b>U.S. Department of Health and Human Services:</b>				
<b>Direct:</b>				
Head Start	93.600	#07CH011393-02-00	02/01/21-01/31/22	\$ 2,456,997
Head Start Discretionary		#07CH011393-02-00	02/01/21-01/31/22	832,847
		#07CH01139302C3	02/01/21-01/31/22	111,864
		#07CH01139302C3	02/01/21-01/31/22	24,965
		#07HE000208-01-00	04/01/21-03/31/23	104,580
				<u>3,531,253</u>
<b>U.S. Department of Housing and Urban Development:</b>				
<b>Direct:</b>				
Housing Counseling Assistance Program	14.169	HC200821034	10/01/19-03/31/22	<u>8,365</u>
<b>Other Federal Awards:</b>				
<b>U.S. Department of Health and Human Services:</b>				
<b>Passed through Iowa Department of Human Rights:</b>				
Low-income Home Energy Assistance	93.568	LIHEAP-21-09	10/01/20-09/30/21	1,207,817
		LIHEAP-20CA-09	03/27/20-09/30/21	39,639
		LIHEAP-21ARPA-09	05/27/21-09/30/22	1,318,748
		LIHWAP-21CAA-09	05/28/21-09/30/23	50,993
		HEAP 21-09	01/01/21-12/31/21	655,964
		HEAP 22-09	01/01/22-12/31/22	72,837
				<u>3,345,998</u>
<b>Passed through Iowa Department of Human Rights:</b>				
<b>477 Cluster:</b>				
Community Services Block Grant	93.569	CSBG-21-09	10/01/20-03/31/22	190,481
		CSBG-22-09	10/01/21-12/31/22	6,741
		CSBG-20S-09	01/20/20-09/30/22	143,347
				<u>340,569</u>
<b>Passed through Iowa Department of Health and Human Services:</b>				
<b>477 Cluster:</b>				
Temporary Assistance for Needy Families	93.558	ACFS 20-2049	07/01/19-06/30/21	31,325
		ACFS 20-2049	07/01/21-06/30/22	35,672
		FaDSS-21-09	07/01/20-09/30/21	54,197
		FaDSS-22-09	07/01/21-06/30/22	50,604
		FaDSS PEAFF-22-09	07/01/21-07/31/22	28,981
				<u>200,779</u>
<b>Subtotal 477 Cluster</b>				<u>541,348</u>
Child Care and Development Block Grant	93.575	ACFS 21-014	09/01/20-06/30/21	155,896
		ACFS 21-014	09/01/21-06/30/22	246,013
				<u>401,909</u>
<b>Subtotal U.S. Department of Health and Human Services</b>				<u>4,289,255</u>

See Independent Auditor's Report on the Schedule of Expenditures of Federal Awards on page 29.



NORTHEAST IOWA COMMUNITY ACTION CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended January 31, 2022

Grantor/Program	Federal Assistance Listing Number	Grant Number	Period of Grant	Program Expenditures
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Transportation:				
Passed through Iowa Department of Transportation:				
Federal Transit Administration:				
Formula Grants for Rural Areas	20.509	Section 5311	07/01/20-06/30/22	\$ 320,976
			07/01/21-06/30/22	410,226
		Section 5311 CARES	01/20/20-06/30/23	377,881
				<u>1,109,083</u>
Federal Transit Capital Investment Grants	20.526	IA-2019-008-01	04/08/19-11/07/21	<u>135,150</u>
Subtotal U.S. Department of Transportation				<u>1,244,233</u>
U.S. Department of Energy:				
Passed through Iowa Department of Human Rights:				
Weatherization Assistance for Low-income Persons				
	81.042	DOE 20-09	04/01/20-03/31/21	11,676
		DOE 21-09	04/01/21-03/31/22	401,206
				<u>412,882</u>
U.S. Department of Homeland Security:				
Passed through Emergency Food and Shelter Program:				
Emergency Food and Shelter National Board Program				
	97.024	37-2864-00	01/27/20-10/31/21	1,065
		37-2884-00	01/27/20-10/31/21	2,800
		CARES-2864-00 003	01/27/20-10/31/21	1,364
		CARES-2884-00 006	01/27/20-10/31/21	3,328
				<u>8,557</u>
U.S. Department of Treasury:				
Passed through Iowa Finance Authority:				
Emergency Rental Assistance Program				
	21.023	IRUAP 2021-2022	04/19/21-12/31/22	<u>39,557</u>
U.S. Department of Agriculture:				
Passed through Iowa Department of Education:				
Child and Adult Care Food Program				
	10.558	96-8010	10/0120-09/30/21	97,399
			10/01/21-09/30/22	71,367
		CACFP EOC	09/30/21	2,515
		96-8013	10/0120-09/30/21	317,609
			10/01/21-09/30/22	152,456
		CACFP EOC	09/30/21	<u>12,573</u>
Subtotal U.S. Department of Agriculture				<u>653,919</u>
U.S. Department of Housing and Urban Development:				
Passed through Iowa Finance Authority:				
Home Investment Partnerships Program (HOME)				
	14.239	18MAY-HM-325	01/01/19-02/01/38	365,800
		14-HM-362	01/01/15-07/01/45	274,465
		14JUL-HM-924	01/01/15-12/01/31	523,829
		18MAY-HM-326	02/01/20-02/01/39	529,100
		20-1-HM-310	06/23/20-08/31/40	143,640
				<u>1,836,834</u>

See Independent Auditor's Report on the Schedule of Expenditures of Federal Awards on page 29.

NORTHEAST IOWA COMMUNITY ACTION CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended January 31, 2022

Grantor/Program	Federal Assistance Listing Number	Grant Number	Period of Grant	Program Expenditures
<b>Other Federal Awards (Continued):</b>				
<b>U.S. Department of Housing and Urban Development (Continued):</b>				
<b>Passed through Iowa Community Action Agency:</b>				
Home Investment Partnerships Program (HOME)	14.239	19-1-HM-565	06/01/19-04/30/22	\$ 42,921
<b>Passed through Iowa Economic Development Authority:</b>				
<b>Passed through Howard County:</b>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	HC2000821034	04/26/821-01/31/23	37,600
<b>Subtotal U.S. Department of Housing and Urban Development</b>				<u>1,917,355</u>
<b>Subtotal Other Federal Awards</b>				<u>8,565,758</u>
<b>Total Federal Awards</b>				<u>\$ 12,105,376</u>

See Independent Auditor's Report on the Schedule of Expenditures of Federal Awards on page 29.