**Section 302.114 GATU**

Unless different provisions are required by law or an exception is granted by GATU:

a) HAF payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. 7501-7507) and the related provisions of the Uniform Guidance, 2 CFR 200.303 regarding internal controls, 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

b) HAF payments are subject to the following requirements in the Uniform Guidance (2 CFR 200): 2 CFR 200.303 regarding internal controls, 2 CFR 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

c) The CFDA number assigned to the HAF is 21.027.

d) HAF payments to subrecipients, including HSS Providers, count toward the threshold of the Single Audit Act and 2 CFR 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program specific audit pursuant to 2 CFR 200.501(a) when the subrecipients spend $750,000 or more in federal awards during their fiscal year.

e) Amounts paid from the HAF are subject to the restrictions outlined in the Guidance and set forth in the American Rescue Plan Act.