

WHEDA Management and Occupancy Reviews (MORs)

In accordance with notice 2022-05, the Department of the Treasury and the Internal Revenue Service has provided temporary relief for certain requirements under Section 42 of the Internal Revenue Code in response to the pandemic and precautions needed by the new variants.

Based on this notice WHEDA will be conducting <u>File Reviews</u> either remotely and/or in person. The protocol on this document will be followed for file reviews that will be conducted on-site.

WHEDA personnel will continuously review the risks associated with MORs and may postpone MORs deemed unsafe.

Prior to arriving at the site:

- 1. All parties involved including management and WHEDA staff should follow protocols including, but not limited to ensuring they do not have a fever, chills, cough, or other flu-like symptoms.
- 2. Management and WHEDA personnel will be in contact if exposed to or diagnosed with Covid-19 in the past 14 days.

BOTH OF THESE SITUATIONS WILL REQUIRE THE MOR TO BE RESCHEDULED TO A LATER DATE.

Arrival at the site:

- 1. WHEDA personnel will come prepared with Personal Protective Equipment (PPE). N95 masks will be worn and follow Covid safety protocols.
- 2. Management will also need to follow PPE (masks will need to be worn) guidance when interacting with WHEDA personnel.
- 3. WHEDA personnel will follow social distancing protocol to every extent possible. Please limit the number of site staff

Physical Inspection:

1. Physical inspections, including occupied units, will begin as of July 1, 2022. This guidance may be updated as needed.