

VIRGINIA ENTERPRISE ZONE

How to Qualify Workshop

CPA AGREED-UPON PROCEDURES
GRANT YEAR 2025



VIRGINIA ENTERPRISE ZONE MAP

45

Zones

21

Cities

34

Counties

12

Towns



GY2024 Summary Data



36

Job Creation
Grants
awarded

117

Real Property
Investment
Grants
awarded

>\$1.82M

JCG Funds
Awarded

>\$13.68M
Total
Disbursed

>\$11.86M

RPIG Funds
Awarded

2,957

Net New Jobs
Created

>\$231.24M

Private Investment
Leveraged

PROGRAM TIMELINE



2025 GENERAL ASSEMBLY SESSION

Funds Appropriated for GY25



CALENDAR YEAR 2025

JCG | Jobs Created

RPIG | Final Placed-In-Service
Document Received



GRANT YEAR 2025

Applications Due
April 1, 2026

OVERVIEW

- Agreed upon procedures test and report on the assertion of a business/qualified zone investor as to their qualification to receive EZ grants.
- Reported in CPA Attestation Report
- Required for all Real Property Investment Grants (RPIG) and most Job Creation Grants (JCG)
- The CPA must be independent of the company and currently licensed in Virginia or a state with reciprocity.
- Must be submitted by the April 1, 2026, deadline



CPA ATTESTATION REPORT

- Findings **MUST** be reported on the required **CPA Attestation report forms**. The form and the use of the forms have the support of the Virginia Society of CPAs.
- **Do not retype the procedures** or submit findings using any other document than what has been provided by DHCD unless you have approval from DHCD staff.
- Attestation report forms for both grants are available for download on the EZ Online Submission System site under the CPA Attestation Report header.



****NOTE: AGREED UPON
PROCEDURES HAVE BEEN UPDATED
& ARE LOCATED ON THE
APPLICATION PORTAL**

FINDINGS

- Reports submitted that do not state the findings for each procedure are considered incomplete.
- The AICPA professional standards set forth in Section AT 201.25 states that the “practitioner should report all findings from the application of the Agreed-Upon-Procedures.”
- Furthermore, Section AT 201.26 specifies that “a practitioner should **avoid vague or ambiguous language in report findings.**”

*Examples of appropriate and inappropriate descriptions of findings can be found within Section AT 201.26.



FINDINGS

- Based on the professional standards set forth, providing **one's initials and/or "no findings"** by each procedure does not constitute an adequate description of findings. (Application will be deemed incomplete.)
- **EXAMPLE** | The CPA shall inquire of the source of all grant monies used to fund the Qualified Real Property Investment, by obtaining management representation, to determine that federal, state, and local source grants of public funds were not used to purchase items on the schedule of Qualified Real Property Investments
- **RESPONSE** | "No grant monies were utilized for this project." or "Received \$3,500 in local grants. That amount was listed in the application and subtracted from the total qualified real property investments."



SUBMITTAL REQUIREMENTS

- All applications and attachments must be submitted through the system no later than 11:59PM on April 1st.
- Applications submitted without the required CPA Attestation will be considered incomplete and late. (Late applications have not been processed in the past due to the allocation of funds.)
- If submitting more than one application, each application and associated materials must be submitted separately via electronic submission.



Application confirmations:

1. Successful submission of the online application
2. Notification of deficiencies
3. Notification of the resolution of deficiencies

REAL PROPERTY INVESTMENT GRANT

CPA Agreed-Upon Procedures
GRANT YEAR 2025



RPIG APPLICANT RESPONSIBILITIES

- The zone investor will provide the CPA with the following:



- The Real Property Investment Grant information required to complete the online application and all other required attachments (a sample application page can be downloaded and used for this purpose but is not a required document to be uploaded);
- All **invoices, receipts, and proof of payment** for QRPIs capitalized or expended by the zone investor;
- The **final placed in service documentation** issued for the completed QRPIs;

RPIG APPLICANT RESPONSIBILITIES

The zone investor will provide the CPA with the following:

- For **mixed-use buildings**, the measured drawings for the building indicating the square footage and use of the building
- For zone investors applying as **owners of space within a building**, the closing documents or deed of trust indicating the building's square footage; &
- For zone investors applying as **tenants**, the current lease agreement indicating the building's square footage.



CPA ATTESTATION RESPONSIBILITIES

The attestation should report the following:

- All required attachments are complete (including supplemental documents)
- Zone investor **only included qualified real property investments** & all costs listed were either capitalized or expensed by the zone investor (list excludes QRPIs that were funded from public grants from federal, state, or local sources)
- The real property for which the investments were made has been **placed in service during the applicable grant year (2025)**



CPA ATTESTATION RESPONSIBILITIES

The attestation should report the following:

- **Mixed-use buildings:** the square footage info & use is accurately indicated on the supplemental form EZ RPIG Mixed-Use
- **Zone investors that own space within a building or zone investors applying as tenants:** must have the square footage info accurately indicated on supplemental forms and the grant application must be coordinated with all other owners/tenants within the building

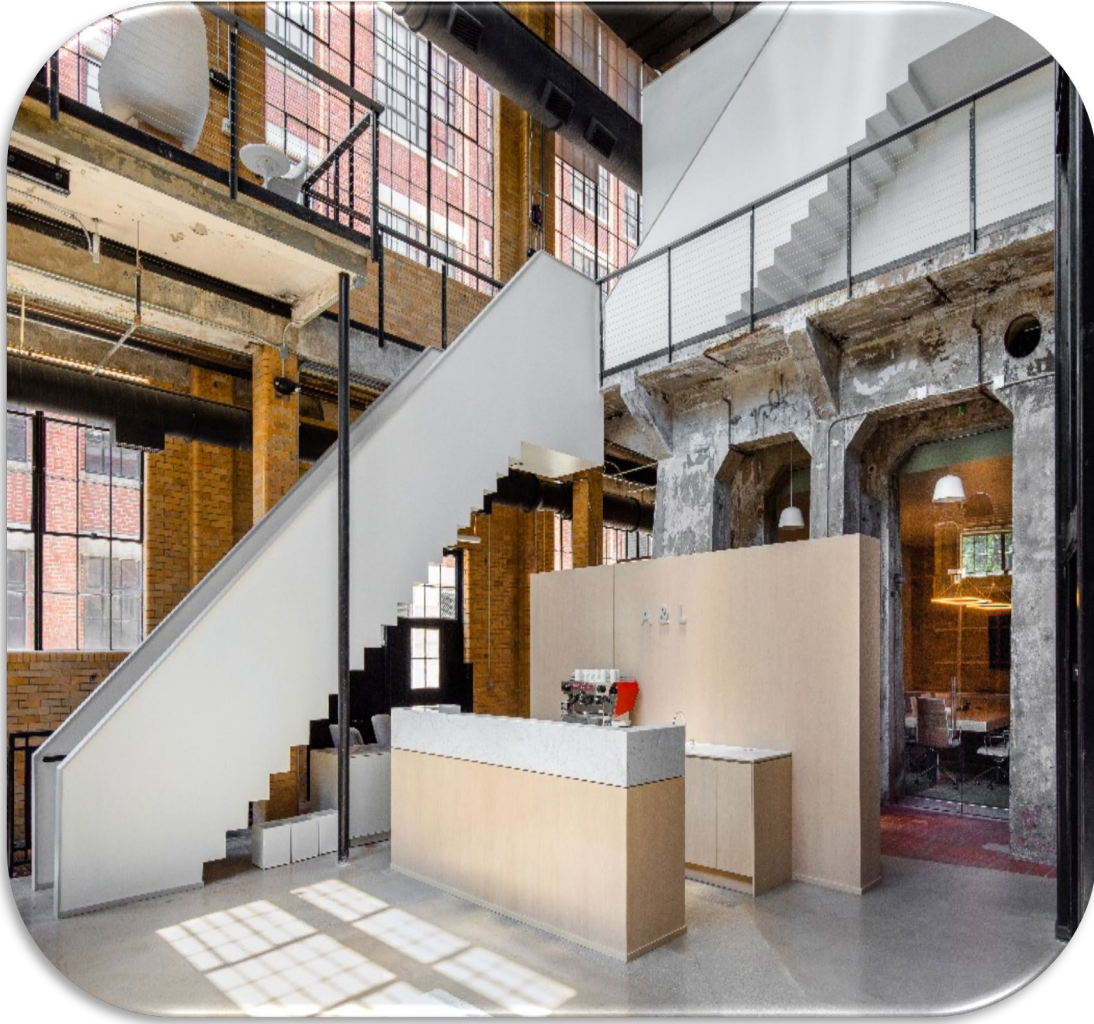


PROCEDURE 1 | ATTESTATION OF COMPLETED APPLICATION

The CPA will read the Real Property Investment Application & report that all required documents have been appropriately included in the application, and the Applicant Declaration Form has been signed and completed.

1. Completed & signed **Commonwealth of VA W-9**
 2. Completed & signed **Local Zone Administrator Form**
 3. Completed & signed **Applicant Declaration Form**
 4. Copy of **final placed-in-service documentation**
- *Must have same physical address as address on application.
*Approval/issuance date must be within calendar year 2025.





PROCEDURE 1 | CONTINUED

5. Completed, signed and notarized supplemental form for a mixed-use building (if applicable) **FORM EZ-RPIG MIXED-USE**

6. Completed, signed and notarized supplemental form for owners of space in building (if applicable) **FORM EZ-RPIG MULTIPLE-OWNER**

7. Completed, signed, and notarized supplemental consent forms for a tenant in a building (if applicable)
FORM EZ-RPIG TENANT-OWNER CONSENT or FORM EZ-RPIG TENANT COORDINATION

PROCEDURE 2 | ATTESTATION OF QRPIS

- The CPA will read the schedule of Qualified Real Property Investments (QRPIs), as well as invoices, receipts, contracts, etc. to determine that **only QRPIs are listed**.
- **QRPIs include expenditures associated with:**
 1. any exterior, interior, structural, mechanical, or electrical improvements necessary to construct, expand, or rehabilitate a building for commercial, industrial, or mixed-use;
 2. excavations;
 3. grading & paving;
 4. installing driveways; &
 5. landscaping or land improvements.



PROCEDURE 2 | CONTINUED

- In the case of cost categories listed on the schedule that include more than one type of work, such as “drywall and demolition,” a **breakdown of the work** included in such category will be obtained by the CPA and read to ensure all cost categories are QRPIs.
- The CPA will **report any items whose qualifications are uncertain**, including the exact dollar amount of the corresponding QRPIs submitted on the online application.
- The CPA will **compare the schedule of QRPIs to the general ledger entries** to determine that the items and costs listed on the schedule were charges to the appropriate capital (asset) account or expense account.



PROCEDURE 2 | CONTINUED

- The CPA will **obtain and read 100 percent of the invoices, receipts, AIA reports, and any other relevant documentation of construction expenses and proof of payment.** The CPA shall compare these documents to the dollar values presented on the Schedule of Qualified Real Property Investments and report on whether the charges agree.
- The CPA shall obtain and read Part III-QRPIs of the RPIG application and the contents of their Attestation Report to **determine whether the total QRPI reported on the RPIG application meets applicable minimum investment threshold.**
- The CPA shall inquire of the source of all grant monies used to fund the QRPI by obtaining management representation to **determine that federal, state, and local source grants of public funds were not used to purchase items on the schedule of QRPIs or confirm that if public funds were used, those funds have been subtracted from the QRPI.**

PROCEDURE 3 | ATTESTATION OF PLACED IN SERVICE DOCS

- The CPA will read the placed-in-service documentation which indicates that **work is complete and up to code as evidenced by the placed-in-service date**. The placed-in-service date indicates the calendar year in which the zone investor applies for the grant.
- The CPA will read to confirm that the placed-in-service doc is **final and does not indicate “temporary” or “pending.”**
- In cases in which the final placed-in-service doc was only for a portion of the building/facility, the CPA will read the QRPI amount to determine that it **only includes work completed on the portion covered by the placed-in-service doc**.



PROCEDURE 3 | CONTINUED

When placed in service doc is a Final C.O.-



City of Roanoke
Certificate of Occupancy

Tax Map #:
Permit #:
Date Issued:

In accordance with the provisions of the Zoning Ordinance and/or subsequent amendments thereto and including all provisions contained in the Virginia Uniform Statewide Building Code and/or any Amendments, the owner of this certificate is hereby granted permission to use this building or portion thereof as provided below.

Owner of Certificate:
Business Name:
Address:
Type Construction:

USBC Code Edition:
Zone:
Ordinance:

- The CPA will **compare the physical address on the final CO to the address on application**
- The CPA will read the final CO to determine that the **date of issuance is within the appropriate calendar year (2025)**
- The CPA will read the final CO to determine that it indicates that it was **final, not temporary or pending.**
- In the case of a shell CO, the CPA will read the app to determine that the zone investor is not a tenant of the building, unless they have signed a capital lease agreement and have coordinated with the building owner.
- The CPA will read the final CO to determine that the **name listed matches the name on the application.** If not, the CPA will determine the required explanation is included in PART II, Section B of the online app.

PROCEDURE 3 | CONTINUED

When placed in service doc is a Final Building Inspection:

- In cases where the building was in continual service during the rehab/expansion or no change in use or final CO required, the CPA will read the final building inspection to **determine that the physical address matches the physical address on the application.**
- The CPA will read the final building inspection to determine that the **date of issuance is within the appropriate year (2025).**
- The CPA will read the final building inspection report to determine that **the final inspection is marked as approved and not pending or temporary.** (If multiple inspections, must determine that all are fully approved/passed).
- The CPA will read the final building inspection to determine that **the name listed matches the name of the zone investor.** If not, the CPA will determine the required explanation is included in PART II, Section B of the online application.



PROCEDURE 3 | CONTINUED

When placed in service doc is a Third-Party Licensed Inspector's Report:

- In cases where the locality **did not require any building permits or other permits for ANY of the QRPIs** listed on the Schedule, the CPA will read an **official letter from the building code official** to determine that it references the physical address and states that such permits were not required for the work.
- The CPA will read the third-party inspector's report to determine that the **physical address on the report matches the physical address on the application.**
- The CPA will read the third-party inspector's report to determine that **the date the report was issued was within the appropriate calendar year (2025).**
- The CPA will read the third-party inspector's report to determine that it indicates that **all work was complete in the appropriate calendar year (2025) with no outstanding or failed items reported.**
- The CPA will read the third-party inspector's report to determine that the **name listed on the report matches the name on the application.** If not, the CPA will determine the required explanation is included in PART II, Section B of the online application.

PROCEDURE 4 | ATTESTATION OF SQUARE FOOTAGE FOR MIXED-USE BUILDINGS

When building is mixed-use:

- The CPA will determine that if the applicant has indicated “mixed-use” on the application, the applicant has provided the CPA with the supplemental **Form EZ-RPIG Mixed-Use**.
- Check that **Part II of the form has been completed by the preparer of the measured drawings/plans** submitted to the locality.
- Check that it contains the **professional seal or notarized signature of the preparer, if not an architect**.
- If no formal drawings were required by the locality or the zone investor prepared their own measured drawings, the CPA will determine that **a licensed third-party architect or contractor has signed and sealed the form certifying that at least 30 percent of the useable floor space in the building is devoted to commercial, industrial, or office use**.



PROCEDURE 5 | ATTESTATION OF MULTIPLE OWNERS IN SPACE

When building has multiple owners of space in the building/facility (condo):

- The CPA will determine that the **square footage info** indicated in the closing docs or deed of trust is accurately indicated on the supplemental form.
- The CPA must determine that the zone investor has **coordinated qualification with all other owners** of the building; otherwise DHCD's proration procedures will be used.
- The CPA will determine that if the applicant has indicated "owns space in a building (i.e. office condo)," that a supplemental **FORM EZ-RPIG Multiple-Owner has been completed and signed by applicant.**
- The CPA should compare the form to any backup documentation provided by the applicant (**closing docs or deed of trust**) and **report on these findings.**



PROCEDURE 5 | CONTINUED

- The CPA will determine that **Part II Box 3 of the form is mathematically correct.**
- The CPA will determine that info in Part III of the supplemental form agrees with the grant requested by the zone investor on the Form EZ-RPIG indicating that either the **grant request is being prorated or has been coordinated with all other owners of space in the building.**
- In the case of coordination, the CPA will determine that **all the building/facility's square footage has been accounted for by the other owners' notarized signatures** such that the sum of the square feet listed in Part III Box C and the square footage listed in Part II Box 1 equals Part II Box 2 (building's total square footage).



PROCEDURE 6 | ATTESTATION OF TENANT(S) IN A BUILDING

When applicant firm is a tenant in the building/facility:

- The CPA will determine that the **square footage** information indicated in the current lease agreement is accurately indicated on **FORM Tenant-Owner Consent**.
- The zone investor must provide the CPA with **access to the lease**.
- The purpose is to ensure that the **zone investor has obtained the consent of the building owner and (if required by the owner) has coordinated qualification with all other tenants in the building**, otherwise DHCD's proration procedures will be used.
- The CPA will determine **that if the applicant has indicated "tenant in building," then the supplemental form has been completed, and the applicant has provided the valid lease that agrees with the form.**



PROCEDURE 6 | CONTINUED

- The CPA will determine that Part IV and Part V of the supplemental form have been completed whereby the **owner of the building gives consent to the tenant to apply for the grant.**
- The CPA will determine that **Part III is mathematically correct.**
- The CPA will determine that the **supplemental form agrees with the grant requested** by the zone investor in the RPIG Application Part IV, Box 3D, which indicates that the **grant request is either being prorated, has been coordinated with all other owners/tenants within the building, or the owner has given consent without requiring coordination.** In the case of coordination, the CPA will determine that the building/facility's square footage has been accounted for by the other owners' or tenants' notarized signatures such that the sum of the square feet listed in Part III Box C of the FORM EZ-RPIG Tenant Coordination and the square footage in Part II Box 1 equals Part II Box 2 (building's total square footage).



Q&A

JOB CREATION GRANT

CPA Agreed-Upon Procedures
GRANT YEAR 2025



JCG ATTESTATION EXEMPTION

Based on updated administrative policies approved by DHCD:

| CPA ATTESTATION EXEMPTION |

As provided in §59.1-547 of the Code of Virginia, business firms with **base year employment of 100 or fewer permanent full-time positions that create 25 or fewer grant eligible positions are exempt** from the attestation requirement for that qualification year. If a firm is exempt from the Attestation Report, the firm must submit the Job Creation Worksheet with their application (regardless of qualification year).

The JCG Worksheet must be completed each year the firm seeks qualification for the JCG, regardless of whether the Attestation Report is required.



JCG APPLICANT RESPONSIBILITIES

The business firm will provide the CPA with the following:

- **A JCG/JCG-HUA Online Worksheet** that includes all employees filling PFTP in the Base Year (in alphabetical order) followed by all employees filling PFTP in the Grant Year (in alphabetical order). Failure to provide a completed and accurate list of all employees, the dates they were employed, and their wage rates may result in an under-or overpayment of grant funds. The Commonwealth will require the grantee to return an overpayment to the Treasurer of Virginia.
- **Employees receiving raises (or decreases) in pay during the Grant Year must be listed on a separate line for each wage fluctuation.** Applicants may not use their average wage rate OR ending wage rate to represent an employee's annual wages.



JCG APPLICANT RESPONSIBILITIES

- **I-9s and paystub/payroll records** indicating the first work date, last work date, and wage rates in the Base Year and Grant Year for each employee listed on the JCG Online Worksheet, where applicable.
- **Health benefits documentation (including written benefit waivers).**
- The business firm representatives must provide his/her signature on the **Applicant Declaration Form** verifying the following:
 - No retail, food or beverage, or personal service positions are listed on the worksheet.
 - All employees listed are PFTP's and have not been churned from another location within the Commonwealth of Virginia.
 - All employees listed on the worksheet (Grant & Base year) meet the report to work requirement.



CPA ATTESTATION RESPONSIBILITIES

The JCG attestation procedures are structured to ensure that:

- The company is **not a personal service, food or beverage, or retail establishment**, as such businesses are prohibited from applying;
- The company **only includes permanent full-time positions (PFTP)** in the Base Year and Grant Year on the JCG/JCG-HUA Worksheet and that the **wage rates for the net new equivalent PFTPs in the Grant Year are accurately indicated; &**
- **Employment dates and wage rates** for positions listed on the JCG/JCG-HUA Worksheet **are accurate** and identical to the information on payroll and personnel documentation.



PROCEDURE 1 | ATTESTATION REGARDING PROHIBITED POSITIONS

- The CPA will read the **NAICS code listed** on the Online Application or Sample Application (Part I, Box 5) to determine that the NAICS code listed is one other than the codes for retail (NAICS 441-454), food/beverage (NAICS 722), or personal service (NAICS 812), which are not eligible.



- **If a business is not a retail business, but has retail positions, the firm is eligible for JCGs**, but only positions that are not retail, food/beverage, or personal service can be included in the JCG/JCG-HUA Worksheet for the purposes of qualifying for the JCG.

PROCEDURE 2 | ATTESTATION OF PFTPS ON JCG/JCG-HUA WORKSHEET

- The CPA will follow the sampling procedure explained below to obtain employment documentation and the JCG/JCG-HUA Worksheet for employees filling PFTPs during the Base Year and/or Grant year. The CPA will report the applicable procedure that was followed in establishing a sample of PFTPs.
- **Rules for sampling:**
- **Firms with 100 or fewer employees filling PFTPs: The CPA will obtain a random sample of the documentation for 20 EF-PFTPs on the worksheet and read to ensure the start/end work dates for such employees agrees without exception to the information provided on payroll records using random sampling techniques. If there are 20 or fewer EF-PFTPs, the documentation and worksheet calculations for all employees will be included in the CPA's sample.**



PROCEDURE 2 | CONTINUED

- **Firms with more than 100 employees filling PFTPs:**
The CPA will obtain a random sampling of payroll records and health benefits documentation for 20 percent of all employees shown. The CPA will read to ensure the start/end work dates for such employees agree with out exception to the information provided using random sampling techniques.
- **The random sampling will be based on the use of a table of random numbers.** The CPA will first assign each employee listed on the Worksheet a unique identification number.
- Then, the CPA will select cases for the 20 employees or 20 percent sample when their identification number corresponds to the number chosen from the table.
- The CPA will indicate in Column B of the JCG Worksheet which employees have been selected to be sampled.
- The CPA will stop selecting cases when they have reached the desired sample size. If an identification number is selected more than once, the CPA will ignore the repeats.



PROCEDURE 2 | CONTINUED

Non-reconciled errors:

- Should the CPA find any non-reconcilable errors (any unexplained difference between information on the documentation provided and what is entered on the Worksheet) in the sample population, the CPA should **repeatedly select 20 employees or 20 percent sample from the original population until the subsequent sample produces no non-reconcilable errors.**
- The CPA shall submit by name any non-reconcilable errors found during this procedure in the attestation report. If the client chooses to revise the Worksheet and application to remove the non-reconcilable items, the CPA shall read to ensure that the revised Worksheet has omitted the non-reconcilable items and that there are no resulting changes from the original Worksheet.



PROCEDURE 3 | ATTESTATION OF REQUIRED DOCUMENTATION



- For each employee from the sample population, the CPA will **compare the JCG/JCG-HUA Worksheet** for Base and Grant Year employment **information listed on the required documentation** (I-9, first payroll, last payroll for Base Year and/or Grant Year, and health benefits enrollment information) provided by the company.
- **In the case of a business in a qualification year other than its first year, the sample should only include the Grant Year information.**
- The Base Year employment should only be sampled in the first Grant Year along with Grant Year employment.

PROCEDURE 3 | CONTINUED

- I-9: The CPA will obtain the sample population I-9s to determine the Base Year and/or Grant Year employees' name, SSN, address, and start date of employment. In cases where the I-9 was signed prior to the actual hire date (for example, required as part of the job application), the CPA will read and compare the I-9 in conjunction with the supporting employee payroll documentation and attest to the hire date of the employee.



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.					
Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)
Address (Street Number and Name)		Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address		Employee's Telephone Number
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):			
		<input type="checkbox"/> 1. A citizen of the United States			
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)			
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)			
		<input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)			
		If you check Item Number 4. , enter one of these:			
		USCIS A-Number	OR	Form I-94 Admission Number	OR Foreign Passport Number and Country of Issuance
Signature of Employee					Today's Date (mm/dd/yyyy)
If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the Preparer and/or Translator Certification on Page 3.					

PROCEDURE 3 | CONTINUED

Payroll records for the Base Year and/or Grant Year employees (first and last payroll records for the time the employee worked in the Base Year and/or Grant Year).
The CPA will:

- Compare the **employee's name and employee number** (where assigned with the information included on the Worksheet)
- Read and compare records to attest that the **first and last work date for each employee within the Base Year and/or Grant Year correspond to those dates listed for the employee on the Worksheet**
- **Compare the wage rates** as indicated on the first and last payroll records for those sampled employees hired in the Grant Year (i.e. net new employees) with the specific wage rates listed in column O of the Worksheet and report any differences.



PROCEDURE 3 | CONTINUED

- If an employee received raises (or a decrease in pay) during the Grant Year, the **employee MUST be listed on a separate line for each wage fluctuation.** DO NOT use their average wage rate or ending wage rate.
- The CPA will read the Worksheet and determine that employees with wage fluctuations during the Grant Year have been listed in the spreadsheet as many times as payroll records show wage fluctuations. For sampled employees with information in columns P,Q,R, and/or S, the CPA will read the employment documentation to determine that the employees reflected on the Worksheet are permanent and full-time.
- If the sampled employee's **wage rate was converted from salary to hourly**, the CPA will determine that it is mathematically correct **by dividing the annual salary, inclusive of shift premium and commissions, by 1,820 hours.**



PROCEDURE 3 | CONTINUED

Health benefits information:

- The CPA will obtain and read the signed health benefits enrollment agreements and compare insurance coverage materials indicating employer contribution to payroll documents indicating employee contribution.
- The CPA should **compare the individual employee information** on these documents to the information presented in Column N **indicating they were offered/received health benefits** AND for which wages are listed in Column O (as such employees are net new over the Base Year employment), and report on these findings.
- The CPA should report all instances where the firm does not offer to contribute to at least 50% of the cost of the health insurance premium.



PROCEDURE 3 | CONTINUED

- For employees filling grant-eligible PFTP that have declined health insurance coverage, the CPA will **obtain and read the employee's signed waiver of health benefits**. For firms that self-insure their employees' medical claims, a copy of the firm's policy signed by the EF-PFTP (with wages listed in Column O) is acceptable documentation.
- **If a business does not make health insurance benefits available for new PFTPs until after a 90-day employment period, then the initial 90-day employment period during which benefits are not available CAN be included in the Worksheet.** The firm should list the first date and last date that employee filling the PFTP met the wage requirement for those employees whose health benefits were effective after a specified employment period, provided they were offered by the start date.



PROCEDURE 4 | ATTESTATION OF GRANT ELIGIBLE POSITIONS WITH QUALIFYING WAGE RATES AND HEALTH BENEFITS



- The CPA will read the qualification information on Part II of the online application or sample application page to compare whether the information entered on Part II, Boxes 4A-B and Boxes 5 E-F corresponds with the auto-calculated values in the following cells of the second sheet of the Worksheet: B3, B4, B5, B6 and indicate any discrepancies in the Attestation Report.

Q&A

THANK YOU!

ezone@dhcd.virginia.gov

Tory McGowan

Program Manager,
Real Estate Office

[Tory.McGowan@
dhcd.virginia.gov](mailto:Tory.McGowan@dhcd.virginia.gov)

(804) 773-8745

Mandy Archer

Program Administrator,
VEZ Program

[Mandy.Archer@
dhcd.virginia.gov](mailto:Mandy.Archer@dhcd.virginia.gov)

(804) 371-7113

Kate Pickett Irving

Program Administrator,
VEZ Program

[Katherine.Pickett@
dhcd.virginia.gov](mailto:Katherine.Pickett@dhcd.virginia.gov)

(804) 370-2137