



The CA Quarterly Review

North Tampa Housing Development Corporation

Spring 2020

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Coronavirus has forced us to change the things we do and how we do them. Our hope is that all are safe and taking all precautions to safeguard yourselves, family and those most vulnerable. As we face this new challenge, it is encouraging to see the resiliency in the human spirit. At NTHDC we have shifted all work to a remote setting and staff are working from home to ensure social distancing.



We remain available through all forms of contact as before and look forward to assisting you in minimizing impact to your daily operations. We have received several calls regarding scheduled Management and Occupancy Reviews (MOR) as well as future scheduling. At this time, MORs have been suspended. Previously scheduled MORs that were not completed will be rescheduled for a later date. Under these circumstances, the safety of your residents and staff is of most importance. We are confident in the fact that we will all get through this and the services you provide will be a great help to your residents in getting there. Thank you for all you are doing.

Best Wishes,

Don Shea
NTHDC Director and Contract Administrator

ATTENTION!

Be sure to update NTHDC's address on form HUD-9887.

The change of address must be listed on all 9887s going forward or a finding may be issued.

New address:

**4300 West Cypress Street Suite 300
Tampa, FL 33607**



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COVID-19

In response to the global outbreak and community spread of COVID-19, the PBCA would like to take the opportunity to highlight the information distributed to Multifamily Housing professionals by HUD Deputy Assistant Secretary, C. Lamar Seats.

“...We are encouraging Multifamily owners and agents, and Public Housing Authorities, to make the information below available to residents. We further encourage Multifamily owners, agents, Performance Based Contract Administrators, FHA lenders, and all stakeholders to make this same information available to their employees:

- [What you need to know about Coronavirus Disease 2019 \(COVID-19\)](#)
- [Stop the Spread of Germs](#)
- [Symptoms of Coronavirus Disease 2019](#)
- [What to do if you are sick with coronavirus disease 2019 \(COVID-19\)](#)

Stakeholders are reminded to ensure that their responses remain faithful to obligations under the Constitution, Fair Housing Act and related regulations. Exigencies associated with important and timely response to issues surrounding COVID-19 are not the basis for unlawful discrimination based on race, color, religion, national origin, sex, disability or familial status.”

The PBCA would also encourage Owner Agents to monitor the CDC webpage to remain informed with the rapidly changing scope of information. Specifically, we suggest monitoring the information found on:

- [CDC’s Preventing COVID-19 Spread in Communities web page.](#)
- [Environmental Cleaning and Disinfection Recommendations](#)
- [Life is Better with Clean Hands print materials \(free downloadable posters and fact sheets\)](#)

The CDC has issued guidance for owners, administrators, operators, workers, volunteers, visitors, and residents of retirement communities and independent living facility (ILF) that are not healthcare facilities.

Complete guidance can be found here and it is highly encouraged to visit this page often as guidance may change. <https://www.cdc.gov/coronavirus/2019-ncov/community/retirement/guidance-retirement-response.html>





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HUD Statement of Fair Housing and COVID-19

“Every year, April is the time we honor history’s fair housing heroes, and celebrate our nation’s civil rights progress. Though our national attention is now fiercely focused on overcoming the public health threat of COVID-19, the principle and promise of Fair Housing for All must still guide us,” said HUD Secretary Ben Carson. “There’s a fair housing hero in all of us...in the kindness and care toward a vulnerable neighbor, in the compassion and empathy for those who have contracted the virus, in the celebration of the tireless caregivers serving on the front line of the disease, and in the simple sacrifice made by the rest of us to stay home, stay safe and slow the spread.”

During this national emergency, the U.S. Department of Housing and Urban Development wants to remind housing providers and the public at large of important federal fair housing laws that protect persons from discrimination, including harassment and intimidation, in housing and related services on the basis of race, color, religion, national origin, sex, familial status, and disability. The Fair Housing Act and other federal, state, and local laws collectively prohibit discrimination in nearly all housing transactions and residential settings across the nation, including rental housing, nursing homes, permanent shelters, and other places where people live and receive services together. Now, as always, HUD is here to enforce federal fair housing laws and to ensure that housing and services are available free from discrimination.

As the CDC has said, viruses do not target specific racial or ethnic groups. Be aware that the Fair Housing Act and other federal laws prohibit the eviction, turning away or harassment of a person in housing because they are profiled, on the basis of race, national origin or other protected class, to be associated with COVID-19. The Fair Housing Act also prohibits retaliation and intimidation against persons who report acts of discrimination they have witnessed to law enforcement authorities, like HUD, or who aid someone who has been the victim of discrimination.

There is much still to learn about COVID-19. We know, however, that persons with disabilities, including those who are older and have underlying medical conditions, are vulnerable and at high risk for a severe, life-threatening response to the virus. HUD recognizes that these persons may face unique fair housing and civil rights issues in their housing and related services. Housing providers are required to make reasonable accommodations that may be necessary to deliver housing and services to persons with disabilities affecting major life activities.

We all must be vigilant to take protective measures recommended by public health officials to prevent the spread of COVID-19, knowing that many individuals with COVID-19 show no symptoms and have no awareness of exposure to the virus. Regardless of specific laws, now is not the time to evict people from their homes. If a housing provider is concerned that a person has COVID-19 and may pose a threat to the health or safety of others, the housing provider should set aside fear and speculation, and rely on objective medical information and advice from public health officials to determine steps that could mitigate or prevent the risk of transmission.

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HUD Statement of Fair Housing and COVID-19 (continued)

“The Fair Housing Act embodies the spirit of this great nation where everyone is entitled to equal opportunity and respect,” said Secretary Carson. “We need to guard against the irrational blame that fuels discrimination and harassment against people who, because of racial and ethnic profiling, are perceived to be associated with this disease. We need to be attentive to the heightened protections and needs of family, friends and neighbors who are older, have disabilities or pre-existing medical conditions. We also need to honor and support, not evict out of fear, the medical professionals and caregivers who selflessly go to the front line to serve and heal, and we must be creative and compassionate to keep each other safely sheltered, healthy and prepared. Right now, in the spirit of fair housing, we need to be the best neighbors we can be for one another.”

Persons who believe they have experienced housing discrimination may file a complaint of discrimination by contacting HUD’s Office of Fair Housing and Equal Opportunity at (800) 669-9777 or visiting [How to File a Complaint](#) on HUD’s website. Materials and assistance are available for persons with limited English proficiency. Individuals who are deaf or hard of hearing may contact the Department using the Federal Relay Service at 800-877-8339.



NTHDC Tampa Office Relocating to a New Address Beginning May 1, 2020

**WE ARE
MOVING**

On May 1st, 2020, our NTHDC Tampa office will have moved to our new location. Our new mailing address will be :

NTHDC

4300 West Cypress Street, Suite 300, Tampa FL, 33607

Tel: 813-873-8200

Fax: 813-877-1412 & 813-877-1434

All postal mail should be directed to our new location. All other forms of contact will remain unchanged. General electronic mail should be sent to our main PBCA e-mail at tampageneralmailbox@cgifederal.com. Vouchers should be sent to voucher@cgifederal.com and special claims sent to specialclaim@cgifederal.com.



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HUD Multifamily Resources: COVID-19

HUD has been updating and providing Multifamily Housing COVID-19 related guidance during this pandemic as a resource to the impacted industry partners. This article only highlights a portion of the disseminated information, and is not meant to be all encompassing guidance. Owners and management agents are encouraged to reference the [HUD Multifamily Housing](#) website for complete guidance related to the pandemic.

FAQs for Office of Multifamily Housing Stakeholders: Coronavirus (COVID-19)

Additionally HUD has been maintaining an [FAQ](#) document related to the COVID 19 pandemic as it relates to the impact on Multifamily Housing. Owners and management agent staff are encouraged to periodically check the [HUD FAQ link](#) directly to determine if there have been any updates.

Household Stimulus Payments

Q.4: Are household stimulus payment under the CARES Act reportable as tenant income?

A.4: Household stimulus payments of up to \$1,200 (which is technically an advance tax credit) and the temporary \$600 per week federal enhancement to unemployment insurance provided by the CARES Act are not to be included in calculations of income. However, HUD notes that regular payments of unemployment insurance (issued by the state) are treated as income, as is customary under program rules.

Asset Management

Q.5: An Owner's Rent Comparability Study (RCS) has triggered the need for a HUD RCS, but concerns from owners, tenants, and HUD contract appraisers are making it difficult to execute the HUD-sponsored RCS. How will this be addressed?

A.5: HUD RCSs are suspended in areas that are under a state or nationally declared emergency or where public health officials have imposed limited travel. HUD is rescinding guidance provided on 3/13/20 on how it will respond to an owner's previously submitted RCS and will be providing new guidance on this topic in the upcoming weeks.

Q.6: An owner/agent's property's contract is coming up for renewal, and a Rent Comparability Study (RCS) is required. How can the property renewal be approved if an RCS can't be obtained?

A.6 (summarized): As a result of the COVID-19 National Emergency and under the authority of the Section 8 Renewal Policy Guidebook, HUD will, until June 30, 2020 (unless later extended by HUD), will approve all renewals that require an RCS under the S8RPG with a 'short-term' renewal for 12 months with rents at current.

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HUD Multifamily Resources: COVID-19 (continued)

Policy and Operations

Q8: Will impacted residents still have to complete annual recertification and interim recertification for lost income?

HUD statute and regulations require family income to be reviewed at least annually to determine the amount paid by the family for the assisted unit. Owners must continue to perform annual and interim recertifications, as requested by tenants, within the required timeframes and using current/anticipated data. Annual recertifications must not use previous year's income to determine rent and assistance, except in instances when using streamlined income determinations.

Considering the current COVID-19 emergency, there may be extenuating circumstances that impede owners and tenants from complying with interim and annual recertification requirements. When the use of traditional procedures is not possible, the extenuating circumstance instructions provided in this document, HUD Handbook 4350.3, REV-1, and the TRACS MAT Guide should be used. HUD considers the CDC's recommendations for controlling the spread of the virus as well as shelter-in-place and similar orders as qualifying as an extenuating circumstance.

It is recommended the owner begin, and if possible, complete, the recertification actions within 90 days of being advised of the extenuating circumstance. When an extenuating circumstance is present, there is no change to the tenant's recertification anniversary date. The Total Tenant Payment/Tenant Rent and the assistance payment are effective retroactively to the recertification anniversary date.

Use of Tenant Self-Certifications for Interim and Annual Recertifications

HUD will allow assisted tenants that may have lost income due to COVID-19 to self-certify for annual or interim recertifications. Acceptable methods of verification of income for all recertifications, in order of acceptability, are provided in HUD Handbook 4350.3, paragraph 5- 13, B and Appendix 3.

Family certification can be used if the information cannot be verified by another acceptable verification method. When family certification is used, owners must document the tenant file to explain why third-party verification was not available. During the COVID-19 National emergency, this certification can be provided to the owner by other means such as mail or email. The owner may consider collecting the original documents from the family at a later date.

Signatures

For owners or tenants impacted by the COVID-19 virus, HUD will allow alternate signatures (e.g. copies or images of signatures sent by email, fax, or other electronic means) as long as original, "wet" signatures are obtained at a later date. Forms that will require original, "wet" signatures to be obtained at a later date include, but are not limited to, form HUD-9887/9887-A ("Applicant's/Tenant's Consent to the Release of Information"), form HUD-50059 ("Owner's Certification of Compliance with HUD's Tenant Eligibility and Rent Procedures"), lease agreements/addendums, family certifications of income (unemployment, zero income, etc.), and state lifetime sex offender forms.

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HUD Multifamily Resources: COVID-19 (continued)

Form HUD 9887/9887 A and Form HUD 50059

When a tenant's "wet" signature cannot be obtained on form HUD-9887/9887-A or on form HUD-50059, due to extenuating circumstances, the forms, and HUD Handbook 4350.3, REV-1, paragraph 5-21.C (for HUD-9887/9887-A) and paragraph 5-31.F (for HUD-50059), instruct the owner to document the tenant file with the reason for the delay and the specific plans to obtain the signature(s) as soon as possible. Please note that form HUD-9887/9887-A remains in effect for 15 months after signature.

Documentation for Certifications

Tenants experiencing extenuating circumstances due to the COVID-19 virus can provide the owner with documentation for the recertification by email or other electronic delivery at the owner's discretion. Documentation includes, but is not limited to, paystubs, (Social Security) SS/Supplemental Social Security (SSI)/State Supplemental Program (SSP) awards, bank statements, and public assistance documents. If electronic documentation is received by the owner, and original documents are required by HUD Handbook 4350.3, REV-1, the owner must collect the original documents from the tenant at a later date.

Tenant Rental Assistance Certification System (TRACS)

When an extenuating circumstance is present due to the COVID-19 virus, the owner must submit the Interim Recertification (IR) or Annual Recertification (AR) to the TRACS (via the Contract Administrator or directly to TRACS, as appropriate) using one of the following three (3) extenuating circumstances codes:

- 1 = Medical (medical staff have quarantined the tenant)
- 2 = Late annual certification due to accommodation or extenuating circumstances.
- 10 = Other

A correction certification to remove the extenuating circumstance code must be submitted to TRACS once the appropriate signature(s) is obtained on form HUD-50059.

Owners are reminded to maintain at least 90% of their certifications in an active status in TRACS to maintain subsidy payments. TRACS users experiencing technical issues can continue to submit requests through the system's [Help Desk](#).

Q.9: How can owners complete a Utility Analysis (UA) baseline when utility companies are not responding?

A.9: For the lack of Utility Allowance (UA) data, owners may obtain the utility data from the tenants, which is currently permitted in HUD Notice H-2015-04. Tenants may submit this data via mail or email. Currently, owners use an adjustment factor for two years and do a full baseline analysis on the third year. As an alternative, in the event tenant data is unable to be obtained during the COVID-19 National Emergency, HUD will allow properties to use an adjustment factor for three years rather than two. For example, if a property did a full baseline analysis in 2017, and is due for a baseline analysis in 2020, the property can adjust using the adjustment factor for a third year in 2020 and perform a new full baseline analysis in 2021.

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HUD Multifamily Resources: COVID-19 (continued)

Q.11: Does the guidance in these Q&As relating to the signing/submission of forms HUD-9987 and HUD-9887-A for recertifications and interim certifications apply to applicant verifications, and on how to conduct the physical move in/move outs?

A.11: Yes, owners and agents may follow the guidelines in Question #8 in this section regarding the forms HUD-9887 and HUD-9887-A and providing documentation as it relates to the certification process for new residents. Regarding move-in inspections, owners and management agent staff must make decisions about performing move-in inspection based on guidance from their local or state jurisdiction and from the CDC and based on the circumstances existing at their particular property. HUD defers to owners and agents to determine the best course of action, accounting for the importance of ensuring the safety of the residents, staff and the property.

One option is for the owner/agent to inspect the unit separately from the new resident and electronically provide the move-in inspection signed by the owner/agent to the new resident. If a joint move-in inspection by the owner and new resident is not to be performed, owners should also document the condition of the vacant unit with photos prior to the new resident's move-in and accept an electronic copy of a move-in inspection form that has been signed by the new resident.

General MFH

Q.3: Will MFH allow electronic signatures on its documents?

A.3: Asset Management: Electronic signatures are allowed for all subsidy administration, including contract renewals, rent schedules, and HAP Assignments, and all other Multifamily Housing submissions.

For all transactions, electronic signatures must conform to applicable federal, state, and local requirements.

HUD Memo RE: Annual and Interim Recertification Protocol during COVID-19

HUD provided clarification in this [HUD memo](#) on the processing of Annual and Interim Recertifications during COVID-19. This is the most recent version of the guidance provided by HUD and is duplicated in the updated FAQs previously described.

Owners and Management Agents are welcome to contact the [PBCA Call Center](#) with questions or concerns.

If you are not already receiving this publication via e-mail, or if you have ideas, suggestions or questions for future publications, we'd like to hear from you.

Please visit the [NTHDC website](#) OR send an email to michelle.thomas@cgifederal.com



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Member Spotlight Introducing Karen Wherry

Karen Wherry is currently in the role of Central Contract Specialist. She began her time with CGI in 2004 as a Local Contract Specialist for 2 years. She also held the position of HUD Compliance Supervisor for a Management Agent. Remaining dedicated to the HUD industry afforded her the opportunity to return to CGI and rejoin NTHDC as a Central Contract Specialist. Prior to joining CGI, she worked for as a Provider Relations Specialist conducting inspections of that Provider’s medical facilities.

Karen enjoys the theater, traveling, and spending time with her family and church family. She also enjoys exercising, biking, spinning, free weights, etc. Her hobbies are decorating, sewing and reading books by her favorite author James E. Patterson.

Karen finds it gratifying when the client and owner/agents served are pleased with the services she provides and wants all owner/agents to know she, and all of NTHDC, are here to assist in any way possible.



Pictured is the NTHDC team: Panos Kyprianou, Evelyn Law, Tim Taylor, Safrone Presley, Zona Lambert and family, Cedric Hernandez and family.

NTHDC partnered with the Tampa Housing Authority in support of their initiative to address homelessness. Our staff participated in a 5K run to support #Homeless Lives Matter. All proceeds raised supported grants to end homelessness in the Tampa Bay area.





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Reminder: FAST Act Interim Final Rule

On December 12, 2017, HUD published an interim final rule in the Federal Register that amends the regulatory language for PIH and Multifamily Housing rental assistance programs. This interim rule went into effect on March 12, 2018. The rule aligns the current regulatory flexibilities with those provided in the Fixing America's Surface Transportation (FAST) Act. In addition, it extended two of the administrative streamlining changes that were adopted in 2016 for the Housing Choice Voucher and Public Housing programs to Multifamily programs.

The interim final rule implemented FAST Act provisions that allow public housing agencies (PHAs) and multifamily housing owners to conduct full income recertification for families with 90 percent or more of their income from fixed-income sources every three years instead of annually. This interim final rule also aligned the current regulatory flexibilities with those provided in the FAST Act by modifying the earlier streamlining regulations. This makes the procedures for families meeting the fixed-income threshold as similar as possible to families who do not have 90 percent or more of their income from fixed sources, but still have *some* fixed income.

In addition to streamlining fixed income stipulations, the interim final rule also indicates that an owner may:

- Make utility reimbursements of \$45 or less per quarter (\$15 a month) on a quarterly basis.
- Accept family declaration of assets under \$5,000. Third-party verification of all family assets will be required every 3 years.

Use of streamlined procedures authorized by the rule are at the option of the owner and not required.

Are Owner/Agents still required to re-certify tenants?

It is important to understand that the interim final rule does not override the requirement for the annual certification requirement process as set forth in chapter seven of the 4350.3. Owner/Agents are still required to conduct the Annual Recertification process in the second and third years between the 'full income verification.

The interim final rule permits owner/agents to utilize streamlined requirements for verifying and adjusting fixed income sources for some families. Specifically, for families with an unadjusted income consisting of 90 percent or more from fixed income sources, owner/agents may:

- In the initial year of a three-year cycle, complete an annual income determination consistent with all applicable HUD regulations and guidance;
- In the second and third year of the three-year cycle, obtain from the family a certification that their fixed income sources have not changed, and that the family's income is still made of at least 90 percent from fixed income sources;
- If the family provides that certification in years two and three, adjust the family's fixed income sources by the Cost of Living Adjustment (COLA) that is applicable to that fixed income source;
- Establish policies regarding whether and how to adjust any non-fixed sources of income in the second and third years;
- Begin the three-year cycle again beginning in year four.

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Reminder: FAST Act Interim Final Rule (continued)

What is fixed income?

For the purpose of streamlined reexaminations, HUD defines fixed income to mean periodic payments at reasonably predictable levels from one or more of the following sources:

- Social Security, Supplemental Security Income, Supplemental Disability Insurance;
- Federal, state, local, or private pension plans;
- Annuities or other retirement benefit programs, insurance policies, disability or death benefits, or other similar types of periodic receipts; or
- Any other source of income subject to adjustment by a verifiable COLA or current rate of interest.

This definition is currently found in Housing Notice 2016-09 and PIH Notice 2016-05.

How Will an Owner/Agent determine and apply the adjustment factor to adjust income?

To apply an adjustment factor (verified COLA or the current rate of interest to the previously verified or adjusted-income amount) to a fixed source of income, the O/A must first verify all adjustment factors from either a public source or from tenant-provided, third party generated documentation.

In the absence of such verification for any source of fixed income, third-party verification of income amounts must be obtained.

Once an adjustment factor is obtained, verified, and documented in the tenant file, the O/A will then apply the applicable factor to the previously verified or adjusted income amount. This amount is then recorded as income on the household's form HUD-50059.

What is the effect on the use of the Enterprise Income Verification (EIV) system?

In the years when an O/A elects to utilize streamlined income determination, the fixed source of income does not have to be verified using the EIV system. The O/A may, however, use the EIV system at his/her discretion and as indicated in the property's policies and procedures. All non-fixed sources of income remain subject to full income-verification requirements.

What happens if the Household signs a declaration of assets under \$5,000?

Households are required to report all assets annually. The amount of interest earned on those assets is included as income used to calculate the tenant's rent obligation. This rule amends the regulations so that, for a family that has net assets equal to or less than \$5,000, an owner, at recertification, may accept a family's declaration that it has net assets equal to or less than \$5,000, without annually taking additional steps to verify the accuracy of the declaration. Third-party verification of all family assets will be required every 3 years.Continued on the following page



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Reminder: FAST Act Interim Final Rule (continued)

Is further guidance expected to clarify the impact of this interim rule?

At the time of this writing, the above guidance is based on notice HUD 16-09, the published interim rule, and HUD's published FAQ on the interim rule. HUD has stated that an additional notice will be published shortly.

Where can I find more information?

Click this link to view 81 FR 12354 published March 8, 2016:

<https://www.federalregister.gov/documents/2016/03/08/2016-04901/streamlining-administrative-regulations-for-public-housing-housing-choice-voucher-multifamily>

Click this link to view 82 FR 58335 published December 12, 2017:

<https://www.federalregister.gov/documents/2017/12/12/2017-26697/streamlining-administrative-regulations-for-multifamily-housing-programs-and-implementing-family>

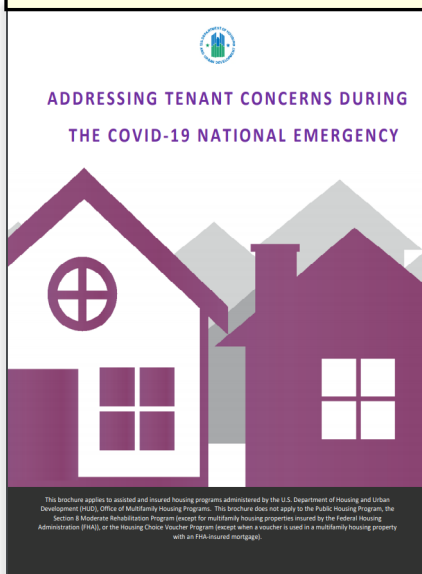
Click this link for the FAQ file for the interim rule published on 12/12/17:

https://www.hud.gov/sites/dfiles/PIH/documents/FAST_Act_FAQs_12.13.17.pdf

Click this link for Housing notice 2016-09: Streamlining Administrative Regulations for Multifamily Housing Programs

<https://www.hud.gov/sites/documents/16-09HSGN.PDF>

HUD Releases Brochure: Addressing Tenant Concerns During the COVID-19 National Emergency



On April 24th, HUD released a brochure addressing tenant rent concerns during the temporary COVID-19 evictions ban. This brochure includes information for residents who have lost income during the COVID-19 national emergency, provides residents with local contact information, and explains the eviction moratorium in the CARES Act. HUD encourages Owners/Agents to share this brochure with residents and suggests emailing to residents and posting in the property's lobby, laundry, or meeting areas.

A copy of this brochure may be found [here](#).



ALL RESIDENTS OF H.U.D. SUBSIDIZED PROPERTIES

North Tampa Housing Development Corporation (NTHDC) is the HUD Contract Administrator and is responsible for responding to resident concerns. NTHDC Call Center has a team of Customer Relation Specialist (CRS) that will receive, investigate and document concerns such as, but not limited to the following:

- ◆ Questions or concerns regarding work order follow-up.
- ◆ Questions regarding the calculation of your rent.
- ◆ Address health & safety and HUD Handbook 4350.3 concerns.

Call Center Purpose:

- ◆ Call Center aids in ensuring HUDs mission of providing Decent, Safe and Sanitary Housing.
- ◆ Serve as a neutral third party to residents, owners and the public.
- ◆ Assist with clarifying HUD Occupancy Handbook 4350.3 requirements.

Call Center Contact Information and Business Hours:

- ◆ Hours of Operation: Monday – Friday, 8:30am to 5:30pm
- ◆ Contact Numbers: 800-982-5232 fax: 614-985-1502
- ◆ Written Summaries: 8760 Orion Place, Suite 110, Columbus, Ohio 43240
- ◆ Email: PBCAContactCenter@cgifederal.com
- ◆ Website: www.nthdc.org

Concerns can be submitted by the following:

- ◆ Phone
- ◆ Fax
- ◆ Mail
- ◆ Email
- ◆ Voicemail
- ◆ FOIA- Freedom of Information Act request must be submitted directly to HUD

Required Information to open an inquiry:

- ◆ Property name
- ◆ Caller's name (anonymous calls accepted)
- ◆ Caller's telephone number with area code
- ◆ Caller's address including apartment number
- ◆ A brief, detailed description of the caller's concern(s)

EQUAL HOUSING OPPORTUNITY

4300 West Cypress Street, Suite 300, Tampa Florida 33607

Tele: (813) 877-1434 | Fax: (813) 877-1412 | TTY English: (800) 955-8771 | TTY Español: (877) 955-8773 |
Contact Center (800) 982-5232