

<b>Guide for Review of HPRP Cost Allowability</b>			
<b>Name of Grantee:</b>			
<b>Staff Consulted:</b>			
<b>Name(s) of Reviewer(s)</b>		<b>Date</b>	

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, notice, Consolidated Plan/IDIS/HMIS, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding.**"

**Instructions:** This Exhibit is designed to review the grantee's allocation of cost to verify that its procedures fully comply with the requirements of OMB Circular A-87 and 24 CFR §85.22. Along with conducting staff interviews, HUD reviewers should select sample documentation following the instructions for sampling in Section 8-3.C in the introductory text to this Chapter to answer Exhibit questions.

**Questions:**

1.

Does a sample of cost items reveal that salaries and related costs were allowable for the HPRP program? [HPRP Notice - Section VII. Other Federal Requirements (G) Uniform Administrative Requirements, 24 CFR 85.22, and OMB Circular A-87, Attachment B(8), (13), (19), (32)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes    No    N/A
<b>Describe Basis for Conclusion:</b>	

2.

Does a sample of cost items show that HPRP funds were <u>not</u> used for costs associated with ineligible or prohibited activities? [HPRP Notice - Section IV. Requirements for Funding (A) Eligible Activities, (B) Ineligible and Prohibited Activities (2), (3)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes    No    N/A
<b>Describe Basis for Conclusion:</b>	

Homelessness Prevention and Rapid Re-Housing Program (HPRP)

3.

<p>Does a review of program expenditures indicate the absence of any unallowable costs as itemized in OMB Circular A-87, Attachment B, including entertainment, contributions and donations, fines and penalties, or general governmental expenditures including salary and expenses of the chief executive officer of the grantee? [HPRP Notice - Section VII. Other Federal Requirements (G) Uniform Administrative Requirements, 24 CFR 85.22, and OMB Circular A-87, Attachment B]</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A</p>
<p><b>Describe Basis for Conclusion:</b></p>	

4.

<p>Are costs charged to the HPRP program after subtraction of all applicable credits as a cost reduction or cash refund, as applicable? [HPRP Notice - Section VII. Other Federal Requirements (G) Uniform Administrative Requirements, 24 CFR 85.22, and OMB Circular A-87, Attachment A(C)(1),4, (D)(1)]</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A</p>
<p><b>Describe Basis for Conclusion:</b></p>	

5.

<p>Are costs charged to the HPRP program not allocable to or included as a cost of any other Federally financed program during the period under review? [HPRP Notice - Section VII. Other Federal Requirements (G) Uniform Administrative Requirements, 24 CFR 85.22, and OMB Circular A-87, Attachment A(C)(1), (3)]</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A</p>
<p><b>Describe Basis for Conclusion:</b></p>	

6.

<p>Have all HPRP administrative costs subject to the 5 percent limitation been properly classified? [HPRP Notice - Section IV. Requirements for Funding (A) Eligible Activities (4) Administrative Costs]</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A</p>
<p><b>Describe Basis for Conclusion:</b></p>	