

Community Compass Technical Assistance and Capacity Building Program

Guide for Review of Community Compass TA Program Cost Allowability			
Name of Recipient:			
Name of Subrecipient (if applicable):			
Award Numbers Reviewed:			
Staff Consulted:			
Name(s) of Reviewer(s):		Date:	

NOTE: Most questions that address requirements contain the citation for the source of the requirement (statute, regulation, *Federal Register* notice/NOFA, or cooperative agreement). However, in some instances, a controlling document (i.e., cooperative agreement or *Federal Register* Notice/NOFA) is provided without a specific citation. This is because requirements can vary significantly by award, causing the applicable cooperative agreements and published Notices/NOFA to vary accordingly. If requirements are not satisfied in these instances, HUD should ensure that citations to the source of the requirement are appropriately noted in the section identified as “Describe Basis for Conclusion.” In addition, certain requirements may only apply to certain award recipients; carefully review the citation to determine its applicability. If a requirement is not met, HUD must select “NO” in response to the question and make a finding of noncompliance. Other questions may not address requirements, but are included to assist the reviewer in understanding the recipient’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: The Exhibit is designed to review the allocation of costs and verify compliance with OMB Circular A-87, OMB Circular A-122, 24 CFR parts 84.27 and 85 (2013 edition), and awards issued before December 26, 2014. Follow the sampling guidance in introduction section of Chapter 17 of this Monitoring Guide, to select cost items to review.

This Exhibit should assist the HUD reviewer in evaluating a representative sample of cost items, to ensure compliance with the basic principles, including adequacy of documentation for costs charged to HUD awards. This Exhibit does not address in detail the procedures for developing indirect cost allocation plans and indirect cost proposals. If time permits, an additional sample, beyond the selected items of cost identified in Question 1, should be reviewed to assess compliance with the indirect cost allowability. This Exhibit is divided into four sections: Sampling; Basic Considerations; Direct Costs; and Indirect Costs. For awards issued on or after December 26, 2014 and, therefore, subject to 2 CFR Part 200, use Exhibit 34-2 in this Handbook.

Questions:

A. SAMPLING

1.

Provide information on the selected sample of cost items in table below. (If additional rows are needed, please attach an additional sheet.) This section can be completed ahead of time, from a sample of vouchers.				
	Cost Item Description	Budgeted	Expended	Date Expended
1.				
2.				
3.				
4.				
5.				

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6.				
7.				

B. BASIC CONSIDERATIONS

2.

Does a review of the above sample reveal that the following expenditures were necessary and reasonable for proper and efficient administration of the program per OMB Circular A-122, Attachment B or OMB Circular A-87, Appendix B:			
a. salaries and related costs? [OMB Circular A-122, Attachment B, #8; OMB Circular A-87, Appendix B, #8(a)(1)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
b. meetings and conferences? [OMB Circular A-122, Attachment B, #29; OMB Circular A-87, Appendix B, #27]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
c. professional service contracts (e.g., legal, accounting, auditing, consulting)? [OMB Circular A-122, Attachment B, #37; OMB Circular A-87, Appendix B, #32]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
d. travel expenditures? [OMB Circular A-122, Attachment B, #50-51; OMB Circular A-87, Appendix B, #43]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
e. other costs, i.e., staff training, pre-award, materials/supplies? [OMB Circular A-122, Attachment B; OMB Circular A-87, Appendix B]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

3.

Does a review of the above sample reveal that all expenditures are allowable as itemized in OMB Circular A-122, Attachment B or OMB Circular A-87, Attachment B?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

4.

If deficiencies were noted in questions 2 and 3 above, does your review indicate that the problems are isolated or systemic?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

5.

Does a review of the above sample reveal that expenditures exclude any unallowable costs as itemized in OMB Circular A-122, Attachment B or OMB Circular A-87, Appendix B, including:			
a. entertainment? [OMB Circular A-122, Attachment B, #14; OMB Circular A-87, Appendix B, #14]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A

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b. contributions and donations? [OMB Circular A-122, Attachment B, #12; OMB Circular A-87, Appendix B, #12]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
c. fines and penalties? [OMB Circular A-122, Attachment B, #16; OMB Circular A-87, Appendix B, #16]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
d. general governmental expenditures including salary and expenses of the chief executive officer of the recipient? [OMB Circular A-87, Appendix B, #19]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

6.

If deficiencies were noted in question 5 above, does your review indicate that the problems are isolated or systemic?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

C. DIRECT COSTS

7.

Does a review of the personnel roster of staff being paid from award funds reveal that all staff is being paid for the hours spent working on program activities? [24 CFR 84.27 or 24 CFR 85.22; OMB Circular A-122]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

8.

Are costs charged to the TA program not allocable to, or included as, a cost of any other Federally-financed program in either the current or prior period? [24 CFR 85.22 or 24 CFR 84.27; OMB Circular A-122 or OMB A-87]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

9.

Are costs charged to the TA program after subtraction of all applicable credits? [24 CFR 85.22 or 24 CFR 84.27]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

10.

Were costs related to lobbying and political activities excluded from charges to the TA program? [24 CFR 85.22 or 24 CFR 84.27; OMB Circular A-122, Attachment B, #25 or OMB A-87, Attachment B, #24; NOFA VI.B National Policies]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
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Describe Basis for Conclusion:

11.

Are prior approval requirements met and documented? [OMB Circular A-122 or OMB A-87]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

D. INDIRECT COSTS

12.

If indirect costs are charged to the TA program by a recipient, or a subrecipient, are the costs supported by a proper indirect cost proposal? [24 CFR 84.27 or 24 CFR 85.22]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			