

<b>Guide for Review of Community Compass TA Program Equipment and Disposition Requirements</b>			
<b>Name of Recipient:</b>			
<b>Name of Subrecipient (if applicable):</b>			
<b>Award Numbers Reviewed:</b>			
<b>Staff Consulted:</b>			
<b>Name(s) of Reviewer(s):</b>		<b>Date:</b>	

**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:** Use this Exhibit to evaluate compliance with procurement requirements as described in 24 CFR parts 84 and 85 (2013 edition), for awards issued before December 26, 2014. Recipients monitoring must cover each award, work plan, or activity. Evaluate the documentation related to the selected transactions and use this information to verify non-Federal entity responses to the questions in this Exhibit. If the non-Federal entity’s accounting system includes information on contracts, purchase orders, etc., related to the Community Compass TA program, it can be a convenient starting point for selecting a sample of procurement transactions to review. For awards issued on or after December 26, 2014 and, therefore, subject to 2 CFR Part 200, use Exhibit 34-4 in this Handbook. Note that, in this Exhibit, the following terms are interchangeable when referring to recipients: program participant, recipient, non-Federal entity, and awardees. This Exhibit is divided into three sections: Sample; Equipment Use and Management; and Equipment Disposition.

**A. SAMPLE**

1.

Provide information on the selected sample of equipment transactions in the table below. If additional rows are needed, please attach an additional sheet.						
Item	Date Acquired	Acquisition Cost	Amount of Other Federal \$ Used (if any)	Disposition Date (if applicable)	Method of Disposition (if applicable)	Program Income Amount
1.						
2.						
3.						
4.						
5.						

**B. EQUIPMENT USE AND MANAGEMENT**

2.

Based on the selected sample, does a review of the documentation show that the program participant maintains equipment records which contain the following information as required by 24 CFR 84.34(f)(1):			
a. equipment description?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
b. identification?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
c. funding source (grant number)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
d. title holder?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
e. acquisition date and cost?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
f. percentage of Federal participation in original acquisition cost?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
g. location and condition of equipment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
h. unit acquisition cost?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
i. if, applicable, disposition data, including date of disposal and sales price?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

3.

Has a physical inventory of equipment been taken and the results reconciled with the property records within the last two years? [24 CFR 84.34(f)(3)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

4.

a. Did the program participant use the equipment in the program or project for which it was acquired as long as needed, whether or not the project or program continued to be supported by the HUD award, and did the program participant obtain the prior approval of HUD if it encumbered the property?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>

[24 CFR 84.34(c)]	
<b>Describe Basis for Conclusion:</b>	
b. If the equipment is no longer needed for the original program or project, did the program participant use it in other activities in the following order of priority: (i) Activities under another HUD award, then (ii) Activities under Federal awards from other Federal awarding agencies? [24 CFR 84.34(c)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes    No    N/A</b>
<b>Describe Basis for Conclusion:</b>	
c. Did the program participant make equipment available for use on other projects or programs currently or previously supported by the Federal Government, if such other use would not interfere with the work on the projects or program for which it was originally acquired? Did the program participant give first preference for other use to other programs or projects supported by HUD awards and second preference to programs or projects under Federal awards from other Federal awarding agencies? <b>NOTE:</b> Use for non-federally-funded programs or projects is also permissible if authorized by HUD. [24 CFR 84.34(d)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes    No    N/A</b>
<b>Describe Basis for Conclusion:</b>	
d. If the program participant acquired replacement equipment and sold the equipment to be replaced (in lieu of using the property as a trade-in), did the non-Federal entity use the proceeds from the sale to offset the cost of the replacement property? [24 CFR 84.34(e)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes    No    N/A</b>
<b>Describe Basis for Conclusion:</b>	
5.	
a. Does the program participant have a control system which adequately safeguards property to prevent loss, damage, or theft? [24 CFR 84.34(f)(4)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes    No    N/A</b>
<b>Describe Basis for Conclusion:</b>	
b. If a loss, damage, or theft of property acquired under the Federal award occurred, was it investigated? [24 CFR 84.34(f)(4)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes    No    N/A</b>
<b>Describe Basis for Conclusion:</b>	

6.

Does the program participant have maintenance procedures adequate to keep property in good condition? [24 CFR 84.34(f)(5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

7.

Has the program participant established proper sales procedures to ensure the highest possible return? [24 CFR 84.34(f)(6)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

C. EQUIPMENT DISPOSITION

8.

Describe the program participant's procedures for equipment disposition.
<b>Describe Basis for Conclusion:</b>

9.

Does the program participant request disposition instructions when original or replacement equipment acquired under the HUD award is no longer needed for the original project or program or for other activities currently or previously supported by HUD and, if HUD provided the requested instructions within 120 days, did the non-Federal entity follow the instructions? [24 CFR 84.34(g)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			