|  |  |  |  |
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| **Guide for Review of HOPWA Equipment and Equipment Disposition** | | | |
| **Name of Grantee:** | | | |
| **Staff Consulted:** | | | |
| **Program Year Under Review:** | | | |
| **Name(s) of Reviewer(s)** |  | **Date** |  |

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, 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 HOPWA grantee’s equipment management policies for compliance with 24 CFR 85.32 (for states and units of local government) or 24 CFR 84.34 (for nonprofit organizations) when 2 CFR part 200 does not apply, as explained below. This Exhibit is divided into three sections: Sample Selection; Equipment Management; and Equipment Disposition. If the grantee’s accounting system includes information on equipment acquired with HOPWA funds, such information can be used as starting point for selecting a representative sample of equipment transactions to review, following the guidance in Section 10-5 of the Chapter 10 introductory text.

**NOTE:** This Exhibit is to be used only for HOPWA Activities and Costs Subject to 24 CFR part 84 or 85. It should NOT be used for any grant that is only subject to 2 CFR part 200 requirements. Grants subject only to 2 CFR part 200 must be monitored only in accordance with Exhibit 34-4. The Uniform Requirements at 2 CFR part 200 are applicable to the following HOPWA grants:

* **HOPWA Formula Grants awarded in any year that are subject to HOPWA requirements “as may be amended” are subject to 2 CFR part 200 as of December 26, 2014.** Grantees are required to comply with 2 CFR part 200 as of December 26, 2014, but were required to comply with 24 CFR part 84 or 85 in carrying out activities and incurring costs under their formula award before this effective date. Therefore, formula grants awarded for FY 2014 or earlier are subject to 2 CFR part 200 only for the portion of the operating period on and after December 26, 2014.
* **HOPWA Competitive Grants awarded in FY14 and subsequent years are subject to 2 CFR part 200 as of December 26, 2014.** HOPWA competitive grants awarded in FY13 and prior are not subject to 2 CFR part 200. HOPWA competitive grants awarded in FY 2013 and earlier remain subject to 24 CFR part 84 or 85 in place at the time of the award in accordance with the terms and conditions of the award.

For additional information on the applicability of 2 CFR part 200 requirements for CPD programs, please reference Notice CPD-16-04, *Additional Transition and Implementation Guidance for Recipients of Community Planning and Development (CPD) Funds for 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, accessed at: <http://portal.hud.gov/hudportal/documents/huddoc?id=16-04cpdn.pdf>.

**Questions:**

A. selected sample

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Complete the table below for the selected sample of equipment management transactions. (Add more lines or an additional sheet, if necessary.) | | | | | |
| **Item** | **Acquisition Cost** | **Federal Share of Acquisition Cost** | **Disposition Date** | **Disposition Proceeds** | **Federal Share of Disposition Proceeds** |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |
| 4. |  |  |  |  |  |
| 5. |  |  |  |  |  |
| 6. |  |  |  |  |  |
| 7. |  |  |  |  |  |

B. Equipment Management

|  |  |
| --- | --- |
| Based on a review of the selected sample, does the grantee maintain equipment records which contain the following information:  [24 CFR 85.32 or 24 CFR 84.34, as applicable] | |
| a. description of equipment or other property acquired? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| b. identification of equipment or other property acquired? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| c. funding source (grant number)? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| d. owner or title holder of property? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| e. acquisition date and cost? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| f. percentage of Federal participation in original acquisition cost? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| g. location, use and condition of equipment? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| h. if applicable, disposition data? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Has a physical inventory of equipment been taken and the results reconciled with the equipmentrecords within the last two years?  [24 CFR 85.32 or 24 CFR 84.34, as applicable] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

C. Equipment Disposition

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the grantee comply with requirements applicable to the sale of equipment purchase with HOPWA funds?  [24 CFR 85.32 or 24 CFR 84.34, as applicable] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the grantee was authorized or required to sell the property, were proper sales procedures established to ensure the highest possible return?  [24 CFR 85.32 or 24 CFR 84.34, as applicable] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |