|  |  |  |  |
| --- | --- | --- | --- |
| **Guide for Review of CoC Equipment and Equipment Disposition Requirements** | | | |
| **Name of Recipient:** | | | |
| **Name of Subrecipient(s):** | | | |
| **Grant Number:** | | | |
| **Project Name:** | | | |
| **Staff Consulted:** | | | |
| **Name(s) of Reviewer(s)** |  | **Date** |  |

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute regulation). If the requirement is not met, HUD must select “NO” in response to the question and 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 intended to review the Office of Special Needs Assistance Programs (SNAPS) recipient’s/subrecipients’ compliance with the equipment management policies required under 24 CFR 578.99(e) from the Continuum of Care (CoC) Interim Rule, as well as the Uniform Administrative Requirements (24 CFR parts 84 for nonprofits and 85 for states or local governments) and 2 CFR part 225 (OMB Circular A-87) and 2 CFR part 230 (OMB Circular A-122) for grants awarded prior to 12/26/2014. If the recipient’s/subrecipient(s)’ accounting system includes information on equipment acquired with SNAPS funds, it can be used as starting point for selecting a representative sample of equipment transactions to review. The HUD reviewer is to follow the sampling guidance in Section 29-3 in the introduction to this Chapter to select records regarding equipment purchases and sales. These records, along with staff interviews, will form the basis for completing the chart below and answering Exhibit questions. The Exhibit is divided into three sections: Sample Selection; Equipment Management; and Equipment Disposition.

**Questions:**

A. Sample Selection

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Complete the table below after selecting equipment transactions for review. (If additional rows are needed, please attach an additional sheet.) | | | | | | |
| Item | Date Acquired | Acquisition  Cost | Federal Share of Acquisition Cost | Disposition Date | Disposition  Proceeds | Federal Share of Disposition Proceeds  (in $) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

B. EQUIPMENT MANAGEMENT

1.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Do the recipient and its subrecipients meet the requirement to maintain equipment records that contain the information required by the applicable regulations?  [24 CFR 84.34; 24 CFR 85.32(d)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

2.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Has a physical inventory of equipment been taken and the results reconciled with the property records within two years from the date of this monitoring?  [24 CFR 84.34(f)(3); 24 CFR 85.32(d)(2)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

C. EQUIPMENT DISPOSITION

3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Do the recipient and its subrecipients meet the requirement for procedures that require efforts to obtain the highest possible return for sale of equipment?  [24 CFR 84.34(f)(6); 24 CFR 85.32(d)(5)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

4.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If grant-funded equipment was sold during the period under review, is there documented evidence to demonstrate that efforts were made to obtain the highest possible return?  [24 CFR 84.34(f)(6); 24 CFR 85.32(d)(5)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |