

Guide for Review of SHP Cost Allowability			
Name of Grantee:			
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, Consolidated Plan/IDIS/CAPER, 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 grantee'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 SHP grantee's allocation of cost to verify that its procedures comply with OMB Circular A-87, OMB Circular A-122, 24 CFR Part 84 and 24 CFR 85.22, made applicable to the SHP program per 24 CFR 583.300. Follow the sampling guidance in Section 13-3 of the introduction to this Chapter in selecting cost items to review, supplemented by staff interviews.

**Questions:**

1.

Does a sampling of costs reveal that professional service contracts (e.g., legal, account, audit, consulting) costs were necessary and reasonable for proper and efficient administration of the SHP program? [24 CFR Part 84 or 24 CFR Part 85; OMB Circular A-87, Attachment B.32 or OMB Circular A-122, Attachment B.37]	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>
<b>Describe Basis for Conclusion:</b>		

2.

Does a sampling of costs reveal that travel expenditures were necessary and reasonable for proper and efficient administration of the SHP program? [24 CFR Part 84 or 24 CFR Part 85; OMB Circular A-87, Attachment B.43 or OMB Circular A-122, Attachment B.51 ]	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>
<b>Describe Basis for Conclusion:</b>		

3.

Are all of the administrative costs reviewed necessary and reasonable for proper and efficient administration of the SHP program? [24 CFR Part 84 or 24 CFR Part 85; OMB Circular A-87, Attachment B or OMB Circular A-122, Attachment B]	<input type="checkbox"/> <input type="checkbox"/> <b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

4.

Do all of the SHP expenditures reviewed meet the program and fiscal eligibility requirements? (Examples of ineligible expenditures include, but are not limited to, costs associated with entertainment, contributions and donations, fines and penalties, or general governmental and nonprofit expenditures including salary and expenses of the chief executive officer of the grantee.) [OMB Circular A-87, Attachment B, or OMB Circular A-122, Attachment B]	<input type="checkbox"/> <input type="checkbox"/> <b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

5.

Does a review of the SHP expenditures indicate that costs related to lobbying political activities have not been charged to the SHP program? [OMB Circular A-87 or OMB Circular A-122]	<input type="checkbox"/> <input type="checkbox"/> <b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	