

Exhibit 10-7
Housing Opportunities for Persons With AIDS
(HOPWA) Program

6509.2 REV-5

Guide for Review of HOPWA Equipment and Equipment Disposition			
Name of Program Participant:			
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, 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 program participant'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 and institutions of higher education). The HOPWA regulatory citation for compliance with the Office of Management and Budget's (OMB's) uniform administrative requirements is at 24 CFR 574.605. This Exhibit is divided into three sections: Sample Selection; Equipment Management; and Equipment Disposition. If the program participant'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 introduction to this Chapter.

Questions:

A. SELECTED SAMPLE

1.

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.					

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B. EQUIPMENT MANAGEMENT

2.

Based on a review of the selected sample, does the program participant maintain equipment records which contain the following information: [24 CFR 574.605 and 24 CFR 85.32 or 24 CFR 84.34, as applicable]		
a. description of equipment or other property acquired?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
b. identification of equipment or other property acquired?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
c. funding source (grant number)?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
d. owner or title holder of property?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
e. acquisition date and cost?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
f. percentage of Federal participation in original acquisition cost?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
g. location, use and condition of equipment?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
h. unit acquisition cost?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
i. if applicable, disposition data?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

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3.

Has a physical inventory of equipment been taken and the results reconciled with the equipment records within the last two years? [24 CFR 574.605, and 24 CFR 85.32 or 24 CFR 84.34, as applicable]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

C. EQUIPMENT DISPOSITION

4.

If the program participant sold equipment purchased with HOPWA funds, were the proceeds from the sale kept as program income? [24 CFR 574.605, 24 CFR 85.32 or 24 CFR 84.34, as applicable]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion: 	

5.

If the program participant has disposed of equipment by sale, do sales procedures indicate that efforts were made to obtain the highest possible return per 24 CFR 85.32(d)(5) or 24 CFR 84.34 (as applicable)? [24 CFR 574.605]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion: 	