

Guide for Review of ESG Equipment and Equipment Disposition Requirements			
Name of Recipient:			
Name of Subrecipient(s):			
Grant Number:			
Staff Consulted:			
Name(s) of Reviewer(s)		Date	

NOTE: All questions that address requirements contain the citation for the source of the requirement (statute and 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 designed to review a recipient’s and/or its subrecipient’s equipment management policies. This Exhibit is intended only for use in monitoring compliance with the equipment requirements in 24 CFR parts 84 and 85, as in effect prior to December 26, 2014. To monitor compliance with the equipment requirements at 2 CFR part 200, the HUD reviewer must complete Exhibit 34-4, *Guide for Review of Equipment Management and Equipment Disposition*, in this Handbook. For HUD’s expectations on monitoring for compliance with the uniform administrative requirements (including the equipment requirements) during the transition period to 2 CFR part 200, please see HUD’s April 13, 2016, Notice CPD-16-04 (<http://portal.hud.gov/hudportal/documents/huddoc?id=16-04cpdn.pdf>).

This Exhibit is divided into three sections: Sample Selection; Equipment Management; and Equipment Disposition. If the recipient’s or 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 28-3 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.

This Exhibit can be used to either monitor the recipient alone, the recipient with a single subrecipient, or the recipient with multiple subrecipients. It is the responsibility of the HUD reviewer to ensure that the responses provide sufficient documentation to support the basis for the conclusions. Keep in mind that, if multiple entities are reviewed and a deficiency is identified for a single entity, a “No” response is required.

Questions:

A. SAMPLE SELECTION

1.

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 \$)

Exhibit 28-10
Emergency Solutions Grants

B. EQUIPMENT MANAGEMENT

2.

Do the recipient and its subrecipients maintain equipment records that contain the information required by the applicable regulations? [24 CFR 576.407(c); 24 CFR 84.34; 24 CFR 85.32(d)(1)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

3.

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 576.407(c); 24 CFR 84.34(f)(3); 24 CFR 85.32(d)(2)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

C. EQUIPMENT DISPOSITION

4.

Do the recipient's and its subrecipients' procedures require efforts to obtain the highest possible return for sale of equipment? [24 CFR 576.407(c); 24 CFR 84.34(f)(6); 24 CFR 85.32(d)(5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

5.

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 576.407(c); 24 CFR 84.34(f)(6); 24 CFR 85.32 (d)(5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			