

EXHIBIT 2-1

HUD RISK ASSESSMENT WORKSHEET					
1 ORGANIZATION			2 CONTROL NUMBER		
3 PROGRAM/FUNCTION/ACTIVITY					
GENERAL CONTROL ENVIRONMENT					
		CHOICE	VALUE		
4 EMPHASIS ON MANAGEMENT CONTROLS:				7. ADEQUACY OF CHECKS AND BALANCES:	
- MAJOR EMPHASIS			(1)	- NOT APPLICABLE	
- MODERATE EMPHASIS			(3)	- ADEQUATE	
- MINOR EMPHASIS			(5)	- NEEDS IMPROVEMENT	
				- REQUIRED BUT TOTALLY LACKING	
5 COVERAGE BY WRITTEN PROCEDURES:				8. ADP USED FOR REPORTING OR OPERATIONAL DATA:	
- CURRENT SPECIFIC GUIDANCE WITH LITTLE OR NO DISCRETION			(1)	- NOT APPLICABLE	
- FLEXIBLE GUIDANCE WITH SIGNIFICANT DISCRETION			(3)	- DATA RELIABILITY (TIMELY/USEFUL/ACCURATE) AND SECURITY ARE SATISFACTORY	
- NO WRITTEN PROCEDURES			(5)	- DATA RELIABILITY, SECURITY OR USEFULNESS NEEDS IMPROVEMENT	
				- DATA RELIAB/SEC IS A MAJOR PROBLEM	
6. SPECIFYING GOALS AND MEASURING ACCOMPLISHMENTS:				9. PERSONNEL RESOURCES/TRAINING:	
- NOT APPLICABLE			(0)	- ADEQUATE NUMBER OF QUALIFIED PERSONNEL	
- GOALS/OBJECTIVES FORMALLY ESTABLISHED AND MONITORED			(1)	- ADEQUATE NUMBER OF PERSONNEL; TRAINING REQUIRED AND AVAILABLE	
- GOALS/OBJECTIVES USED INFORMALLY OR WITH LITTLE FOLLOW-UP			(2)	- INSUFFICIENT NUMBER OF PERSONNEL; MAJORITY OF STAFF LACKS QUALIFICATIONS; TRAINING INADEQUATE OR NOT AVAILABLE	
- GOALS/OBJECTIVES NEED, BUT NOT ESTABLISHED			(5)		
				10. MANAGEMENT ATTITUDE:	
				- GENERALLY SUPPORTIVE/INNOVATIVE	
				- RESISTS CHANGE/UNCOOPERATIVE	
11. PROGRAM ADMINISTRATION:				17. TYPE OF TRANSACTION DOCUMENT:	
- HUD ONLY			(1)	- NON-CONVERTIBLE TO CASH OR BENEFIT	
- OTHER GOVERNMENT AGENCIES			(2)	- CONVERTIBLE TO SERVICES ONLY	
- THIRD PARTY (CONTRACTOR) INVOLVEMENT			(3)	- DIRECTLY CONVERTIBLE TO CASH	
- HEAVY CONTRACTOR INVOLVEMENT			(4)		
12. SCOPE OF WRITTEN AUTHORITY:				18. ADEQUACY OF RECONCILIATION'S/ADJUSTMENTS:	
- PRECISE AND CURRENT			(1)	- NOT APPLICABLE	
- CLARIFICATION REQUIRED			(3)	- REGULARLY SCHEDULED	
- NO WRITTEN AUTHORITY			(5)	- INFREQUENT/NOT CONDUCTED	
13. AGE STATUS OF PROGRAM:				19. INTERVAL SINCE MOST RECENT EVALUATION OR AUDIT:	
- RELATIVELY STABLE			(1)	- WITHIN LAST 12 MONTHS	
- CHANGING			(2)	- BETWEEN 12 AND 24 MONTHS	
				- MORE THAN 2 YEARS	
14. EXTERNAL PUBLIC IMPACT OR SENSITIVITY:				20. RECENT INSTANCES OF ERRORS OR IRREGULARITIES:	
- NOT APPLICABLE			(0)	- NONE IN THE LAST 15 MONTHS	
- LOW LEVEL			(1)	- MOST SIGNIFICANT FINDING OR KNOWN ERRORS FULLY CORRECTED	
- MODERATE LEVEL			(3)	- MOST SIGNIFICANT FINDINGS OR KNOWN ERRORS UNRESOLVED	
- HIGH LEVEL			(5)		
15. INTERACTION ACROSS ORGANIZATIONS:				21. ADEQUACY OF REPORTS:	
- EXCLUSIVE TO ONE ORGANIZATION			(0)	- ACCURATE AND TIMELY	
- MORE THAN TWO ORGANIZATIONS			(1)	- SOMETIMES INACCURATE, INCOMPLETE AND/OR LATE	
- INVOLVEMENT WITH OUTSIDE ORGANIZATIONS			(3)	- USUALLY INADEQUATE AND LATE	
16. POTENTIAL FINANCIAL EXPOSURE:				22. TIME CONSTRAINTS:	
- LESS THAN \$50M			(2)	- NOT A SIGNIFICANT FACTOR IN OPERATIONS	
- \$50M TO \$100M			(5)	- OCCASIONALLY A FACTOR	
- MORE THAN \$100M			(10)	- A SIGNIFICANT DAILY FACTOR	
PRELIMINARY ASSESSMENT OF SAFEGUARDS					
23. ASSUMED EFFECTIVENESS OF EXISTING CONTROLS:				24. OVERALL ASSESSMENT:	
- CONTROLS ADEQUATE			(1)	- LOW () (LESS THAN 30)	
- LESS THAN ADEQUATE			(3)	- MEDIUM () (30-50)	
- NO EXISTING CONTROLS OR COSTS OUTWEIGH BENEFITS			(5)	- HIGH () (GREATER THAN 50)	
				- EARLY WARNING () (MATERIAL WEAKNESS)	
25. COMMENTS/REFERENCES (DETAILED COMMENTS SHOULD BE ATTACHED)					
26. RA CONDUCTED BY:		TITLE		DATE	
27. RA APPROVED BY:		TITLE		DATE	

U. S. Department of Housing and Urban Development
Office of the Chief Financial Officer

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