

## Chapter 6: Statement Selection Screen

The **Statement Selection Screen** is a screen that supports the data entry, validation, CPA Certification, and submission functions of the system.

The **Statement Selection Screen** provides:

- A view of all properties associated with the created submission record.
- Information on each property associated with the submission record.
- A link to the data entry screens for each statement associated with the submission,
  - For single property and combined submissions, only one link is provided.
  - For consolidated submissions, a link to data entry screens for each statement (entity-level and each property) associated with the submission record is provided.
- A validation status for each statement associated with the submission.
- A link to print the data once the statement is validated.
- Buttons to submit for CPA Certification, Review of CPA Certification Results, and Submission of the AFS data to HUD will be displayed, based upon the validation status of the statement(s) associated with the submission record and the status of the submission record.

Annual Financial Statement  
**Electronic Submission**  
 U.S. Department of Housing and Urban Development  
 Real Estate Assessment Center (REAC)



Statement Selection Screen						
Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement
<a href="#">Consolidated Statement</a>			01/01/1999	12/31/1999	Draft	
<a href="#">Bayside Apartments</a>	00077701		01/01/1999	12/31/1999	Draft	
<a href="#">Oakwood Apartment</a>	00077701		01/01/1999	12/31/1999	Draft	

To submit the AFS, you **MUST** complete and validate a statement for each property listed above.

[FASSUB Main Menu](#)

[<REAC Financial Assessment for FHA/MF Housing>](#)

*Comments or Questions [<REAC Technical Assistance Center>](#)*

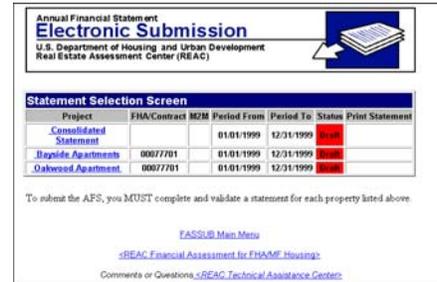
## Submission and Certification Buttons

The **Statement Selection Screen** displays buttons only after the statement has been validated. Example A demonstrates that the AFS submission is Validated, and ready to be submitted for assessment or submitted for CPA attestation.

**Example A**

Buttons do not display when an AFS submission has a validation status of Draft as shown in Example B.

**Example B**



This table lists the availability of the buttons for owner-certified and audited statements based on the type of submission, the role of the user (SUB – Submitter and CPC – CPA Certifier), and the submission status (displayed on the **Submission Status Box**).

Status of Submission Record									
	Owner Certified Statements	Audited Statements							
Submission Status	Draft	Draft		CPA Review		CPA Approved		CPA Disapproved	
BUTTON	User Role	User Role		User Role		User Role		User Role	
	SUB	SUB	CPC	SUB	CPC	SUB	CPC	SUB	CPC
<b>Submit for CPA Certification</b> <input type="button" value="Submit for CPA Certification"/>		X						X	
<b>Continue with CPA Certification</b> <input type="button" value="Continue with CPA Certification"/>					X				
<b>View CPA Certification</b> <input type="button" value="View CPA Certification"/>						X		X	
<b>Submit Audited</b> <input type="button" value="Submit AUD 2000.04"/> <input type="button" value="Submit AUD-A133"/>	X					X			

<b>Submit Owner Certified</b> <input type="button" value="Submit OC&lt;300K"/> <input type="button" value="Submit OC&gt;=300K"/>	<b>X</b>								
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## SUBMITTER

### SUBMITTING OWNER-CERTIFIED AFS SUBMISSION

The following are examples of different scenarios that occur on the Statement Selection Screen depending on the type of submission, the user role, and the status of the submission.

Step	FUNCTION																																			
<b>Submitting Statement to HUD</b>																																				
<b>1</b>	<p>On the <b>Statement Selection Screen</b>, click on the <input type="button" value="Submit OC&gt;=300K"/> or <input type="button" value="Submit OC&lt;300K"/> button, depending on the threshold.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p style="font-size: small;">Annual Financial Statement <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)</p> </div> <table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <thead> <tr> <th colspan="7" style="background-color: #000080; color: white;">Statement Selection Screen</th> </tr> <tr> <th>Project</th> <th>FHA/Contract</th> <th>M2M</th> <th>Period From</th> <th>Period To</th> <th>Status</th> <th>Print Statement</th> </tr> </thead> <tbody> <tr> <td><a href="#">Combined Statement</a></td> <td></td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> <td style="background-color: #008000; color: white;">Validated</td> <td style="color: red;">View Data</td> </tr> <tr> <td>Lakeland Apartments I</td> <td>12144208</td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> <td style="background-color: #008000; color: white;">Validated</td> <td></td> </tr> <tr> <td>Lakeland Apartments II</td> <td>12144423</td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> <td style="background-color: #008000; color: white;">Validated</td> <td></td> </tr> </tbody> </table> <p style="font-size: x-small;">To submit the AFS, you MUST complete and validate a statement for each property listed above.</p> <p style="text-align: center;"><input type="button" value="Submit OC&gt;=300K"/></p>	Statement Selection Screen							Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement	<a href="#">Combined Statement</a>			01/01/2001	12/31/2001	Validated	View Data	Lakeland Apartments I	12144208		01/01/2001	12/31/2001	Validated		Lakeland Apartments II	12144423		01/01/2001	12/31/2001	Validated	
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<b>2</b>	<p>On the <b>Warning</b> screen, read the warning, and click on the <a href="#">Click to submit statement data</a> link.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p style="font-size: small;">Annual Financial Statement <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)</p> </div> <p style="text-align: center;"><b>Warning</b></p> <p style="font-size: x-small;">Any person who knowingly presents materially false, fictitious or fraudulent statements in a matter within the jurisdiction of the U.S. Department of Housing and Urban Development is subject to penalties, sanctions or other regulatory actions, including but not limited to:</p> <ol style="list-style-type: none"> <li>1. fines and imprisonment under 18 U.S.C. 287, 1001, 1010 and 1012, which provide for fines of a maximum of \$250,000 for individuals and \$500,000 for organizations, or imprisonment for up to 5 years, or both;</li> <li>2. civil penalties and damages under 31 U.S.C. 3729 of not less than \$5,000 and not more than \$10,000 per violation, plus 3 times the amount of damages that the government sustains; and</li> <li>3. administrative sanctions, claims and penalties by HUD pursuant to 24 C.F.R parts 24, 28 and 30.</li> </ol> <p style="text-align: center;"> <input type="button" value="Back to the Statement Selection Screen"/>  <a href="#">[Click to submit statement data]</a> </p>																																			

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<b>3</b>	<p>The submission is confirmed.</p> <p>Click on the <a href="#">FASSUB Main Menu</a> link to return to the options list or to exit the system.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <p>Annual Financial Statement</p> <h3 style="margin: 0;">Electronic Submission</h3> <p>U.S. Department of Housing and Urban Development                      Real Estate Assessment Center (REAC)</p> </div> <div style="text-align: right;">  </div> </div> <p style="text-align: center; font-weight: bold; margin-top: 10px;">Your OC &gt;= 300K Statement Data for</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 30%;">Project Name</th> <th style="width: 20%;">FHA/Contract Number</th> <th style="width: 20%;">Date From</th> <th style="width: 30%;">Date To</th> </tr> </thead> <tbody> <tr> <td>Combined Statement</td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> </tr> <tr> <td>Lakeland Apartments I</td> <td style="text-align: center;">01234567</td> <td>01/01/2001</td> <td>12/31/2001</td> </tr> <tr> <td>Lakeland Apartments II</td> <td style="text-align: center;">12345678</td> <td>01/01/2001</td> <td>12/31/2001</td> </tr> </tbody> </table> <p style="text-align: center; font-weight: bold; margin-top: 10px;">has been Accepted on May 07, 2002 01:11 PM!</p> <p style="text-align: center; color: red; margin-top: 10px;"><a href="#">FASSUB Main Menu</a></p> </div> <p>Submissions are removed from the <b>Submission Status Box</b> and <b>Statement Selection Screen</b> after being submitted to HUD.</p>	Project Name	FHA/Contract Number	Date From	Date To	Combined Statement		01/01/2001	12/31/2001	Lakeland Apartments I	01234567	01/01/2001	12/31/2001	Lakeland Apartments II	12345678	01/01/2001	12/31/2001
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2	<p>Click on the  button on <b>The Statement has been submitted for CPA Certification</b> screen. The <b>Select An Option</b> screen displays.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;">Annual Financial Statement  <b>Electronic Submission</b>                      U.S. Department of Housing and Urban Development                      Real Estate Assessment Center (REAC)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr style="background-color: #cccccc;"> <th>Project Name</th> <th>FHA/Contract Number</th> <th>Date From</th> <th>Date To</th> </tr> </thead> <tbody> <tr> <td>Consolidated Statement</td> <td></td> <td>01/01/1996</td> <td>12/31/1996</td> </tr> <tr> <td>HIGH RIDGE NORTH I</td> <td>09435016</td> <td>01/01/1996</td> <td>12/31/1996</td> </tr> <tr> <td>HIGH RIDGE NORTH II</td> <td>09435024</td> <td>01/01/1996</td> <td>12/31/1996</td> </tr> </tbody> </table> <div style="border: 1px solid gray; padding: 10px; margin: 10px 0; background-color: #e0e0e0;"> <p>The submission has now been passed to the auditor for CPA Certification. Once the certification is complete, the auditor should contact you so that you can submit the financial information to HUD.</p> </div> <p style="text-align: center;"></p> </div>	Project Name	FHA/Contract Number	Date From	Date To	Consolidated Statement		01/01/1996	12/31/1996	HIGH RIDGE NORTH I	09435016	01/01/1996	12/31/1996	HIGH RIDGE NORTH II	09435024	01/01/1996	12/31/1996																			
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<b>3</b>	<p>Access the <b>Submission Status Box</b> to view the submission status change to “CPA Review”.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;">Annual Financial Statement  <b>Electronic Submission</b>                      U.S. Department of Housing and Urban Development                      Real Estate Assessment Center (REAC)</p> </div> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #003366; color: white;"> <th colspan="5" style="text-align: left; padding: 2px;">Submission Status Box</th> </tr> <tr style="background-color: #cccccc;"> <th style="width: 15%;">Tax ID</th> <th style="width: 25%;">Project</th> <th style="width: 15%;">AFS FYE</th> <th style="width: 15%;">Submission Type</th> <th style="width: 30%;">Submission Status</th> </tr> </thead> <tbody> <tr> <td>450331632</td> <td><a href="#">Consolidated Statement</a></td> <td>12/31/1996</td> <td>AUD-2000.04</td> <td style="background-color: yellow;">CPA Review</td> </tr> <tr> <td>952984903</td> <td><a href="#">Combined Statement</a></td> <td>12/31/1996</td> <td>OC</td> <td>Draft</td> </tr> </tbody> </table> </div>	Submission Status Box					Tax ID	Project	AFS FYE	Submission Type	Submission Status	450331632	<a href="#">Consolidated Statement</a>	12/31/1996	AUD-2000.04	CPA Review	952984903	<a href="#">Combined Statement</a>	12/31/1996	OC	Draft
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<b>Receives “CPA Disapproved” Status</b>																					
<b>1</b>	<p>Click on the submission link (e.g., <a href="#">Consolidated Statement</a>) in the <i>Project</i> column with submission status as “CPA Disapproved”.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;">Annual Financial Statement  <b>Electronic Submission</b>                      U.S. Department of Housing and Urban Development                      Real Estate Assessment Center (REAC)</p> </div> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #003366; color: white;"> <th colspan="5" style="text-align: left; padding: 2px;">Submission Status Box</th> </tr> <tr style="background-color: #cccccc;"> <th style="width: 15%;">Tax ID</th> <th style="width: 25%;">Project</th> <th style="width: 15%;">AFS FYE</th> <th style="width: 15%;">Submission Type</th> <th style="width: 30%;">Submission Status</th> </tr> </thead> <tbody> <tr> <td>450331632</td> <td><a href="#">Consolidated Statement</a></td> <td>12/31/1996</td> <td>AUD-2000.04</td> <td style="background-color: red; color: white;">CPA Disapproved</td> </tr> <tr> <td>952984903</td> <td><a href="#">Combined Statement</a></td> <td>12/31/1996</td> <td>OC</td> <td>Draft</td> </tr> </tbody> </table> </div>	Submission Status Box					Tax ID	Project	AFS FYE	Submission Type	Submission Status	450331632	<a href="#">Consolidated Statement</a>	12/31/1996	AUD-2000.04	CPA Disapproved	952984903	<a href="#">Combined Statement</a>	12/31/1996	OC	Draft
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2	<p>Click on the <input type="button" value="View CPA Certification"/> button on the <b>Statement Selection Screen</b>.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Annual Financial Statement  <b>Electronic Submission</b>                      U.S. Department of Housing and Urban Development                      Real Estate Assessment Center (REAC)</p> </div> <div style="text-align: right;">  </div> </div> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #000080; color: white;"> <th colspan="7">Statement Selection Screen</th> </tr> <tr style="background-color: #cccccc;"> <th>Project</th> <th>FHA/Contract</th> <th>M2M</th> <th>Period From</th> <th>Period To</th> <th>Status</th> <th>Print Statement</th> </tr> </thead> <tbody> <tr> <td><a href="#">Consolidated Statement</a></td> <td></td> <td></td> <td>01/01/1996</td> <td>12/31/1996</td> <td style="background-color: #008000; color: white;">Validated</td> <td><a href="#">View Data</a></td> </tr> <tr> <td><a href="#">HIGH RIDGE NORTH I</a></td> <td>0943506</td> <td></td> <td>01/01/1996</td> <td>12/31/1996</td> <td style="background-color: #008000; color: white;">Validated</td> <td><a href="#">View Data</a></td> </tr> <tr> <td><a href="#">HIGH RIDGE NORTH II</a></td> <td>09435024</td> <td></td> <td>01/01/1996</td> <td>12/31/1996</td> <td style="background-color: #008000; color: white;">Validated</td> <td><a href="#">View Data</a></td> </tr> </tbody> </table> <p style="font-size: small; margin-top: 10px;">To submit the AFS, you MUST complete and validate a statement for each property listed above.</p> <div style="text-align: center; margin-top: 10px;"> <input type="button" value="Submit for CPA Certification"/>  <input type="button" value="View CPA Certification"/> </div> </div>	Statement Selection Screen							Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement	<a href="#">Consolidated Statement</a>			01/01/1996	12/31/1996	Validated	<a href="#">View Data</a>	<a href="#">HIGH RIDGE NORTH I</a>	0943506		01/01/1996	12/31/1996	Validated	<a href="#">View Data</a>	<a href="#">HIGH RIDGE NORTH II</a>	09435024		01/01/1996	12/31/1996	Validated	<a href="#">View Data</a>
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3	<p>Review the <b>Auditor Certification</b> and click on the <input type="button" value="Back To FASSUB Main Menu"/> button.</p>																																			
4	<p>Access the <b>Statement Selection Screen</b> via the <b>Submission Status Box</b>.</p> <p>Make the necessary modifications to the data based on the review of the Auditor Procedures, and validate the statement(s).</p>																																			
5	<p>Click on the <input type="button" value="Submit for CPA Certification"/> button.</p>																																			
6	<p>Click on the <input type="button" value="Back To FASSUB Main Menu"/> button to return to the <b>Select An Option</b> screen.</p>																																			

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<b>Receives "CPA Approved" Status</b>																																				
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2	<p>Click on the submission link (e.g., <a href="#">Consolidated Statement</a>) in the <i>Project</i> column with submission status as "CPA Approved". The <b>Statement Selection Screen</b> displays.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;">Annual Financial Statement <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)</p> </div> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th colspan="7" style="background-color: #000080; color: white;">Statement Selection Screen</th> </tr> <tr> <th style="width: 15%;">Project</th> <th style="width: 10%;">FHA/Contract</th> <th style="width: 5%;">M2M</th> <th style="width: 15%;">Period From</th> <th style="width: 15%;">Period To</th> <th style="width: 10%;">Status</th> <th style="width: 30%;">Print Statement</th> </tr> </thead> <tbody> <tr> <td><a href="#">Combined Statement</a></td> <td></td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> <td style="background-color: #00FF00;">Validated</td> <td><a href="#">View Data</a></td> </tr> <tr> <td>Lakeland Apartments I</td> <td>12144208</td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> <td style="background-color: #00FF00;">Validated</td> <td></td> </tr> <tr> <td>Lakeland Apartments II</td> <td>12144423</td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> <td style="background-color: #00FF00;">Validated</td> <td></td> </tr> </tbody> </table> <p style="margin-top: 10px;">To submit the AFS, you <b>MUST</b> complete and validate a statement for each property listed above.</p> <div style="text-align: center; margin-top: 10px;"> <input type="button" value="Submit AUD-A133"/> </div>	Statement Selection Screen							Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement	<a href="#">Combined Statement</a>			01/01/2001	12/31/2001	Validated	<a href="#">View Data</a>	Lakeland Apartments I	12144208		01/01/2001	12/31/2001	Validated		Lakeland Apartments II	12144423		01/01/2001	12/31/2001	Validated	
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# SUBMITTER

## SUBMITTING AUDITED AFS SUBMISSION

The following are examples of different scenarios that occur on the Statement Selection Screen depending on the type of submission, the user role, and the status of the submission.

STEP	FUNCTION																
3	<p>Click on the <span style="border: 1px solid gray; padding: 2px 10px;">Submit AUD-A133</span> or <span style="border: 1px solid gray; padding: 2px 10px;">Submit AUD 2000.04</span> button, depending on the audit type. The <b>Warning</b> screen displays.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;"> <p>Annual Financial Statement  <b>Electronic Submission</b>                      U.S. Department of Housing and Urban Development                      Real Estate Assessment Center (REAC)</p> </div> <div style="text-align: right;">  </div> </div> <p style="text-align: center; margin-top: 10px;"><b>Warning</b></p> <p>Any person who knowingly presents materially false, fictitious or fraudulent statements in a matter within the jurisdiction of the U.S. Department of Housing and Urban Development is subject to penalties, sanctions or other regulatory actions, including but not limited to:</p> <ol style="list-style-type: none"> <li>1. fines and imprisonment under 18 U.S.C. 287, 1001, 1010 and 1012, which provide for fines of a maximum of \$250,000 for individuals and \$500,000 for organizations, or imprisonment for up to 5 years, or both;</li> <li>2. civil penalties and damages under 31 U.S.C. 3729 of not less than \$5,000 and not more than \$10,000 per violation, plus 3 times the amount of damages that the government sustains; and</li> <li>3. administrative sanctions, claims and penalties by HUD pursuant to 24 C.F.R parts 24, 28 and 30.</li> </ol> <p style="text-align: center; margin-top: 10px;"> <span style="border: 1px solid gray; padding: 2px 10px; display: inline-block;">Back to the Statement Selection Screen</span>  <a href="#" style="color: red; text-decoration: underline;">[Click to submit statement data]</a> </p> </div>																
4	<p>Click on the <a href="#">Click to submit statement data</a> link. The <b>Your [type] Statement Data has been Accepted on [date/time]!</b> displays.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;"> <p>Annual Financial Statement  <b>Electronic Submission</b>                      U.S. Department of Housing and Urban Development                      Real Estate Assessment Center (REAC)</p> </div> <div style="text-align: right;">  </div> </div> <p style="text-align: center; margin-top: 10px;"><b>Your AUD-A133 Statement Data for</b></p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 30%;">Project Name</th> <th style="width: 20%;">FHA/Contract Number</th> <th style="width: 20%;">Date From</th> <th style="width: 30%;">Date To</th> </tr> </thead> <tbody> <tr> <td>Combined Statement</td> <td></td> <td>01/01/2001</td> <td>12/31/2001</td> </tr> <tr> <td>Lakeland Apartments I</td> <td style="text-align: center;">01234567</td> <td>01/01/2001</td> <td>12/31/2001</td> </tr> <tr> <td>Lakeland Apartments II</td> <td style="text-align: center;">12345678</td> <td>01/01/2001</td> <td>12/31/2001</td> </tr> </tbody> </table> <p style="text-align: center; margin-top: 10px;"><b>has been Accepted on May 07, 2002 01:11 PM!</b></p> <p style="text-align: center; margin-top: 10px;"><a href="#" style="color: red; text-decoration: underline;">FASSUB Main Menu</a></p> </div>	Project Name	FHA/Contract Number	Date From	Date To	Combined Statement		01/01/2001	12/31/2001	Lakeland Apartments I	01234567	01/01/2001	12/31/2001	Lakeland Apartments II	12345678	01/01/2001	12/31/2001
Project Name	FHA/Contract Number	Date From	Date To														
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## SUBMITTER

### SUBMITTING AUDITED AFS SUBMISSION

The following are examples of different scenarios that occur on the Statement Selection Screen depending on the type of submission, the user role, and the status of the submission.

STEP	FUNCTION
<b><i>Submission Process is Completed!</i></b>	

## CPA CERTIFIER

### SUBMITTING AUDITED AFS SUBMISSION

The following are examples of different scenarios that occur on the Statement Selection Screen depending on the type of submission, the user role, and the status of the submission.

STEP	FUNCTION																				
<b><i>Receives an AFS Submission for CPA Review</i></b>																					
1	<p>The submission status indicates the submission status is “CPA Review” on the <b>Submission Status Box</b> . Click on the submission link (e.g., <u>Consolidated Statement</u>) in the <i>Project</i> column.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="font-size: small;">Annual Financial Statement</p> <h3 style="margin: 0;">Electronic Submission</h3> <p style="font-size: x-small; margin: 0;">U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)</p> </div> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <thead> <tr> <th colspan="5" style="background-color: #000080; color: white;">Submission Status Box</th> </tr> <tr> <th style="width: 15%;">Tax ID</th> <th style="width: 25%;">Project</th> <th style="width: 15%;">AFS FYE</th> <th style="width: 15%;">Submission Type</th> <th style="width: 30%;">Submission Status</th> </tr> </thead> <tbody> <tr> <td>450331632</td> <td><u>Consolidated Statement</u></td> <td>12/31/1996</td> <td>AUD-2000.04</td> <td style="background-color: yellow;">CPA Review</td> </tr> <tr> <td>952984903</td> <td><u>Combined Statement</u></td> <td>12/31/1996</td> <td>OC</td> <td>Draft</td> </tr> </tbody> </table> </div>	Submission Status Box					Tax ID	Project	AFS FYE	Submission Type	Submission Status	450331632	<u>Consolidated Statement</u>	12/31/1996	AUD-2000.04	CPA Review	952984903	<u>Combined Statement</u>	12/31/1996	OC	Draft
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## CPA CERTIFIER

### SUBMITTING AUDITED AFS SUBMISSION

The following are examples of different scenarios that occur on the Statement Selection Screen depending on the type of submission, the user role, and the status of the submission.

STEP	FUNCTION																												
2	<p>Click on the <span style="border: 1px solid gray; padding: 2px 10px;">Continue with CPA Certification</span> button on the <b>Statement Selection Screen</b>.</p> <div style="border: 1px solid gray; padding: 10px; margin: 10px 0;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <p>Annual Financial Statement</p> <h3 style="margin: 0;">Electronic Submission</h3> <p>U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)</p> </div> </div> <div style="margin-top: 10px;"> <p style="background-color: #003366; color: white; padding: 2px;"><b>Statement Selection Screen</b></p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #cccccc;"> <th>Project</th> <th>FHA/Contract</th> <th>M2M</th> <th>Period From</th> <th>Period To</th> <th>Status</th> <th>Print Statement</th> </tr> </thead> <tbody> <tr> <td><a href="#">Consolidated Statement</a></td> <td></td> <td></td> <td>01/01/1996</td> <td>12/31/1996</td> <td style="background-color: #4CAF50; color: white;">Validated</td> <td><a href="#">View Data</a></td> </tr> <tr> <td><a href="#">HIGH RIDGE NORTH I</a></td> <td>0943506</td> <td></td> <td>01/01/1996</td> <td>12/31/1996</td> <td style="background-color: #4CAF50; color: white;">Validated</td> <td><a href="#">View Data</a></td> </tr> <tr> <td><a href="#">HIGH RIDGE NORTH II</a></td> <td>09435024</td> <td></td> <td>01/01/1996</td> <td>12/31/1996</td> <td style="background-color: #4CAF50; color: white;">Validated</td> <td><a href="#">View Data</a></td> </tr> </tbody> </table> <p style="font-size: small; margin-top: 5px;">To submit the AFS, you MUST complete and validate a statement for each property listed above.</p> <div style="text-align: center; margin-top: 5px;"> <span style="border: 1px solid gray; padding: 2px 10px;">Continue with CPA Certification</span> </div> </div> </div>	Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement	<a href="#">Consolidated Statement</a>			01/01/1996	12/31/1996	Validated	<a href="#">View Data</a>	<a href="#">HIGH RIDGE NORTH I</a>	0943506		01/01/1996	12/31/1996	Validated	<a href="#">View Data</a>	<a href="#">HIGH RIDGE NORTH II</a>	09435024		01/01/1996	12/31/1996	Validated	<a href="#">View Data</a>
Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement																							
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<a href="#">HIGH RIDGE NORTH II</a>	09435024		01/01/1996	12/31/1996	Validated	<a href="#">View Data</a>																							
3	<p>Enter the Reporting Entity's name and click on either the Yes or No button based on the audit firm's CPA role.</p> <div style="border: 1px solid gray; padding: 10px; margin: 10px 0; text-align: center;"> <p>Enter Reporting Entity's Name <small>(e.g. Jones Inc.)</small></p> <div style="border: 1px solid gray; width: 300px; height: 20px; margin: 5px auto;"></div> <p style="font-size: small; margin-top: 10px;">Is the audit firm performing the agreed upon procedures the same firm performing the audit?</p> <div style="display: flex; justify-content: center; gap: 20px; margin-top: 5px;"> <span style="border: 1px solid gray; padding: 2px 10px;">Yes</span> <span style="border: 1px solid gray; padding: 2px 10px;">No</span> </div> </div>																												
4	<p>Verify the audit firm information, and click on the <span style="border: 1px solid gray; padding: 2px 10px;">Continue</span> button on the <b>Audit Firm Details</b> screen. In this example, Yes was selected. For a detailed description of certification process, review Chapter 8 – <i>CPA Certification</i>.</p>																												
5	<p>Click the appropriate radio buttons in the <i>Agrees</i> or <i>Does Not Agree</i> columns for the <b>Auditor Procedures</b>, and complete the required audit firm information.</p>																												

<b>CPA CERTIFIER</b>	
<b>SUBMITTING AUDITED AFS SUBMISSION</b>	
The following are examples of different scenarios that occur on the Statement Selection Screen depending on the type of submission, the user role, and the status of the submission.	
<b>STEP</b>	<b>FUNCTION</b>
	Click on the  button.
<b>6</b>	<p><b>In this instance, the CPA Certifier answers “Does Not Agree” to an Auditor Procedure.</b></p> <p>Click on the OK button on the screen displaying that the auditor disagreed with all or part of the AFS.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center; background-color: #000080; color: white; margin: 0;"><b>CPA Certification</b></p> <p>You have registered that you <b>disagree</b> with all or part of this Annual Financial Statement. This action signifies that the submitter must take action to correct this statement. You should contact the submitter and notify them of the items with which you disagree.</p> <p style="text-align: center; margin: 10px 0;"><input type="button" value="OK"/></p> </div> <p>This action results in a CPA disapprove status for this submission.</p>
<b>7</b>	Click on the  button on the <b>Auditor Procedures</b> screen that redisplay. The <b>Select An Option Screen</b> displays.

## Viewing Statement Data and Printing

### Viewing Statement Data

After a statement is validated and before it is submitted to HUD or, in the case of audited statements, submitted for CPA Certification, Submitters can review the account data, list of accounts and data entered for each template (e.g., Balance Sheet Data, Cash Flow Data, etc.). Any changes or saving of the data will require the user to validate the statement again. Once an audited statement has been submitted for CPA Review or has been CPA Approved, the templates may be viewed but are not editable. CPA Certifiers are allowed to view only statement data for audited statements that are submitted for CPA Review. If the statement has been CPA Disapproved, the Submitter is allowed to edit the statement.

To view statement data, click on the statement link in the *Project* column. The data displays as either editable or non-editable based on the user role, the type of submission and the status of the statement.

Project Name	FHA/Contract Number	Date From	Date To
HIGH RIDGE NORTH I	09435016	01/01/2000	12/31/2000
<b>Supplemental Schedules with Financial Statement Data</b>		<u>Notes &amp; Auditor Reports</u>	<u>Supplemental Data</u>
<b>Balance Sheet Data</b>	<u>Profit and Loss Data</u>	<u>Equity Data</u>	<u>Cash Flow Data</u>
Account	Description	Value	Details
<b>Assets</b>			
1120	Cash - Operations	\$ 300000	N/A
1121	Construction Cash Account	\$ 25000	N/A
2036T	Total Liabilities and Equity/Retained Earnings (Corporations)	\$	N/A
<input type="button" value="Save Your Work"/> <input type="button" value="Reset"/>			
<a href="#">[Validate Your Submission]</a>			
<a href="#">[Return to Statement Selection Screen]</a>			
<b>Balance Sheet Data</b>	<u>Profit and Loss Data</u>	<u>Equity Data</u>	<u>Cash Flow Data</u>
<b>Supplemental Schedules with Financial Statement Data</b>		<u>Notes &amp; Auditor Reports</u>	<u>Supplemental Data</u>

## Printing Statement Data

Before a statement is submitted, the user can print the statement(s) via the **Statement Selection Screen**, and review the account data, list of the accounts, and data entered. The Print Statement function provides all account values entered in one comprehensive list.

### To utilize the Print Statement function:

1. Click on the [View Data](#) link in the *Print Statement* column for the appropriate annual financial statement on the **Statement Selection Screen**.

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
 Real Estate Assessment Center (REAC)



Statement Selection Screen

Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement
<a href="#">Combined Statement</a>			01/01/2001	12/31/2001	Validated	<a href="#">View Data</a>
Lakeland Apartments I	12144208		01/01/2001	12/31/2001	Validated	
Lakeland Apartments II	12144423		01/01/2001	12/31/2001	Validated	

To submit the AFS, you MUST complete and validate a statement for each property listed above.

A complete list of all account numbers and values entered displays in a new browser window. *(This is only a partial view of the list of account data entered).*

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
 Real Estate Assessment Center (REAC)



Owner: Lakeland Properties A133

Reporting From: 01/01/2001

FHA/Contract Number(s): 01234567, 12345678

TIN: 999999999

Reporting To: 12/31/2001

Submission Type: AUD-A133

Assets		
Account	Description	Value
1120	Cash - Operations	\$ 21,954
1130	Tenant/Member Accounts Receivable (Coops)	\$ 15,912
1130N	Net Tenant Accounts Receivable	\$ 15,912
1200	Miscellaneous Prepaid Expenses	\$ 5,254
1100T	Total Current Assets	\$ 43,120
1310	Escrow Deposits	\$ 70,144
1320	Replacement Reserve	\$ 69,236
1365	General Operating Reserve (Coops)	\$ 192,172

May 31, 2002

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2. Click on the  button on the toolbar or select Print from the File menu.
3. Click on the  button in the upper right corner to close the statement window. The **Statement Selection Screen** displays.

