



Auditor Attestation Functionality

FASS PH System Update 11/13/2020

As part of the audited public housing authority (PHA) financial submission via the on-line Financial Assessment Subsystem-Public Housing (FASS-PH) system, HUD requires an independent public accountant (IPA) to complete an agreed-upon procedure and provide an agreed-upon procedure (AUP) report to HUD. This requirement is currently accomplished using functionality coded in the Auditor Procedures tab in the FASS-PH system.

The AUP requires an IPA to compare various aspects of the hard copy audit to information entered or attached in the online system and complete a set of “Agrees or Disagrees” radio buttons based on the comparison results. The system automatically provides an AUP report template that must be used by the IPA. The system generated template provides much of the AUP report language, with the IPA needing to input limited data. When the IPA completes the AUP, the completed report template automatically becomes the AUP report and part of the PHA’s submission.

The Real Estate Assessment Center (REAC) has updated the Auditor Procedures tab and functionality in FASS-PH to comply with the American Institute of Certified Public Accountants (AICPA) Auditing Standards Board Statements for Attestation Engagements. The FASS-PH system enhancement on AUP [was updated on November 13, 2020](#). These changes apply to audited financial submissions for PHAS with FYE **9/30/2019 and later**.

The AUP itself and the online completion of the “Agrees or Disagrees” radio buttons for the procedures do not change. The system enhancement removes the existing AUP report template functionality from FASS-PH and instead allows the IPA to upload their own AUP report via an upload file link within the system. The upload file link becomes available after the “Agrees or Disagrees” radio buttons are completed by the IPA. This enhancement, which allows the IPA to draft and attach their own report, allows the IPA to tailor their AUP report to the specific circumstances of the PHA and ensures that the report language will conform to AICPA standards.



Real Estate Assessment Center

Financial Assessment Subsystem (FASS-PH)

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Auditor Procedures

Restoration Report

PHA Information

PHA Code:

PHA Name:

Submission Type: Audited/Single Audit

AUP Report

Element	Description	Value
G5000-111	AUP Report	<input type="text"/> Browse...