

PUBLIC HOUSING AUTHORITIES

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PREPARED BY
FASS-PH

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1.0 UNIFORM FINANCIAL REPORTING STANDARDS (UFRS) GUIDELINES FOR PUBLIC HOUSING AUTHORITIES

1.1. OVERVIEW AND EXECUTIVE SUMMARY

The U.S. Department of Housing and Urban Development's (HUD) Real Estate Assessment Center (PIH-REAC) was created to assess the condition of HUD owned and assisted properties. Depending on the type of property, PIH-REAC assessment procedures address: (1) physical condition, (2) financial condition, (3) management operations, and (4) other aspects of the entity.

On September 1, 1998, HUD published in the Federal Register, the Uniform Financial Reporting Standards (UFRS) Rule implementing the requirements of 24 CFR, Part 5, Subpart H, for the electronic filing of financial information to PIH-REAC by entities receiving HUD financial assistance. As a result, Public Housing Authorities (PHAs) must submit financial information to PIH-REAC electronically in a specific format referred to as FASS templates. For PHAs, the FASS template is referred to as the Financial Data Schedule (FDS).

PIH-REAC utilizes the information electronically submitted via FASS-PH templates to assess approximately 4,100 PHAs receiving HUD financial assistance. As noted, this activity is part of an overall requirement for PIH-REAC to assist HUD with improving the management of assets funded with HUD financial assistance. The purpose of the electronic submission and assessment system is to enhance public trust by creating a comprehensive management tool that effectively and fairly measures a property's performance based on standards that are objective, uniform and verifiable.

In order to ensure accuracy and consistency of financial data submitted, PIH-REAC requires that PHAs submit the following:

- Audited annual basic financial statements. The financial statements must be prepared in accordance with Generally Accepted Accounting Principles (GAAP). PHAs submit basic financial statements and certain auditor's reports electronically to PIH-REAC as well as maintain a hard copy of all financial statements and audit reports for three years as required under 24 CFR §84.53(b) "Retention and Access Requirements for Records1."
- Auditors report on the hard copy FASS templates (e.g., FDS) as to their fair presentation of the audited annual basic financial statements in accordance with the audit provisions of the American Institute of Certified Public Accountants (AICPA) Statement on Auditing Standards (SAS) No. 119, Supplementary Information in Relation to the Financial Statements as a Whole. PHAs must electronically submit the required FASS template (described in Section 1.2) and related SAS 119 report to PIH-REAC. All program participants must maintain a hard copy of the SAS 119 report for three years as required under 24 CFR §84.53(b) "Retention and Access Requirements for Records."

SAS 119 is effective for financial statements for periods beginning on or after December 15, 2010.

• A separate (i.e., not part of the above two requirements) attestation agreed-upon procedures (AUP) engagement under AICPA Statement on Standards for Attestation Engagements (SSAE) No. 18, Attestation Standards: Clarification and Recodification where the auditor compares the data submitted to PIH-REAC electronically via Secure Systems to the hard copy documents. The attestation report is submitted to PIH-REAC as part of the submission process. The main purpose of this document is to

¹ §990.325 further requires that PHAs that are funded with Operating Funds to retain these financial records for a period of five fiscal years after the fiscal year in which the funds were received.



provide guidance to PHAs and practitioners engaged to perform audits in meeting the above requirements.

For those entities subject to the audit requirements of the Office of Management and Budget (OMB) 2 CFR Part 200 – OMB Uniform Guidance: *Cost Principles, Audit and Administrative Requirement for Federal Awards* ("OMB Uniform Guidance"), PIH-REAC has designed its additional requirements described in this document to correspond with OMB Uniform Guidance ² and other audit requirements. For example, OMB Uniform Guidance requires the audit of an entity's basic financial statements for entities that meet the OMB Uniform Guidance threshold. This audit also serves as the basis for an entity's preparation of an auditor reporting on the FASS templates and involvement in the electronic submission process. More information on HUD's implementation of OMB Uniform Guidance can be found at https://www.hud.gov/sites/documents/15-01SDN.PDF.

Please note that there are certain minimum computer system requirements that are needed to submit data electronically to PIH-REAC. PIH-REAC captures data received via the Internet using an information technology management system referred to as "Secure Systems." Data submitted by PHAs use the system known as the Financial Assessment Subsystem for Public Housing (FASS-PH). To ensure data integrity, program participants and the practitioners engaged to perform the audit and/or attestation engagement (e.g. auditors) are issued a user ID and password. The procedures for obtaining a user ID and password are discussed in Section 2.0. The electronic submission of audited data to PIH-REAC without a user ID and/or a Unique Independent Public Auditor (IPA) Identifier (UII) number is not possible. In order for PHAs to submit data electronically to PIH-REAC, auditors must provide their clients with their UII number.

Once the entity and its auditor have access to Secure Systems, financial data can be submitted electronically using one of three methods:

- 1. **Data Entry Method.** Secure Systems is designed to allow the entity or a third-party agent to manually enter financial data into the FASS-PH system. Once the data has been keyed into the system, the entity will click "submit" and the data will undergo a preliminary validation process. If any of the entered information fails to pass the initial validation process, it will be returned to the entity for correction. Once the submission has passed the preliminary validation process, the submission will be transmitted to PIH-REAC.
- 2. **XML Method.** Since the Data Entry Method can be time consuming and prone to human error, the entity or a third-party agent can opt to use special software that converts data captured within the entity's accounting system into the PIH-REAC prescribed financial data template. This allows the PHA to then upload the data to Secure Systems without performing the majority of the data entry normally required.
- 3. **MS Excel Tool Method:** PHAs can use the MS Excel Tool developed by HUD to upload the data to Secure Systems in the HUD prescribed format without performing the majority of the data entry normally required.

Any questions related to this document should be referred to PIH-REAC's Technical Assistance Center or to the entities assigned Financial Analyst or Assessment Manager. Contact information is provided in Section 3.0 of this document.

² 2 CFR Part 200, Subpart F (Federal Register, December 2013) replaced OMB A-133 audit standards at HUD, effective for all new federal awards and to additional funding to existing awards made after 12/26/2014. Specifically, the audit requirements are effective for years beginning on or after 12/26/14, Subpart F (12/31/15 year ends). Early implementation was not permitted by auditees.



1.2. THE BASIC UFRS RULE REQUIREMENTS

The UFRS rule requires:

- (1) All PHAs to prepare and submit to HUD year-end financial data that is prepared in accordance with GAAP;
- (2) The data to be submitted electronically to HUD (i.e., through the FASS-PH system³);
- (3) Two submissions per year for most PHAs, an unaudited submission and an audited submission (when applicable); and
- (4) The responsibility for the submission to rest with PHA management.

The UFRS Rule is applicable to all PHAs that administer the Public Housing and Housing Choice Voucher (HCV) programs. These programs encompass Section 8 only, Combined, and Low-Rent only; PHAs that are non-profits, part of nonprofits, or part of another government (e.g., department of a city); and Moving to Work PHAs.

The requirement of UFRS was established to help HUD in its fiduciary oversight and monitoring responsibilities. The electronic collection of data allows the Department to: 1) Evaluate the financial health of the entity (and is the basis of the Financial Condition Indicator used in the Public Housing Assessment System (24 CFR, Part 902); 2) Identify possible instances of waste, fraud, and abuse; 3) Prioritize risk management efforts, and 4) Provide data that feed into HUD's funding formulas.

PHAs must submit financial information to PIH-REAC electronically. This submission is made using a standardized template known as the Financial Data Schedule (FDS). The FDS is essentially a trial balance of a PHA's basic financial statements that is arranged in a program format using the Catalogue of Federal Domestic Assistance (CFDA) program classification.

As noted earlier, the financial information submitted to HUD must be prepared in accordance with GAAP. The FDS must be prepared by the PHA on a GAAP basis and reported on by the auditor as to its fair presentation in relation to the audited basic financial statements. Therefore, the basic financial statements must also be prepared on a similar GAAP basis.

The majority of PHAs are governmental in nature and follow GAAP as prescribed by the Governmental Accounting Standard Board (GASB). GASB provides for two options regarding a basis of accounting and measurement of focus depending on the activities of the governmental entity: "enterprise fund" or "governmental fund" accounting. Governmental funds use the modified accrual basis of accounting and a measurement of focus known as the *flow of current financial resources* that measures financial resources available to an entity in the near future. Thus, long-term assets and liabilities are not reflected on the fund balance sheets. Enterprise funds use the accrual basis of accounting and a measurement of focus known as the *flow of economic resources*. This focus is generally used by commercial entities and both long-term assets and liabilities are reflected on the balance sheets of enterprise funds. Non-profit PHAs will report using full accrual accounting but will follow accounting standards as set by the Financial Accounting Standards Board (FASB).

³ FASS-PH meets all UFRS requirements and is in conformity with HUD's "Final Rule: Revisions to Public Housing Operating Fund Program". The system: (1) is Web-based and GAAP-based, (2) supports Asset Management modeling and Project Level reporting.



Since the overwhelming majority of PHAs possess the characteristics of enterprise funds, PHAs are advised to follow GASB enterprise fund accounting principles. This reporting method is also supported by the ACIPA⁴ – "Generally, PHAs are reported using enterprise funds." In June 1999, GASB issued Statement No. 34 – *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, which requires state and local governments to report their entity-wide activities using the full accrual basis of accounting. Under Statement No. 34, many PHAs are considered special purpose governments engaged only in business type activities and will therefore follow enterprise fund accounting in accordance with the provisions of Paragraph 138 of the Statement. Where possible, PIH-REAC recommends all PHAs use enterprise fund accounting for their basic financial statements and related FDS. The FDS that is based on unaudited information is due to PIH-REAC two (2) months after the PHA's fiscal year end and, if applicable, the FDS and audited financial statements are due no later than nine (9) months after the PHA's fiscal year end, consistent with the requirements of both the UFRS rule and OMB Uniform Guidance.

Once submitted, PIH-REAC will review the submission for accuracy and completeness, and will ultimately either approve or reject the submission. If the submission is approved, no other action by the PHA for that submission is needed. If the submission is rejected the PHA will need to make the necessary corrections and/or explain why the submission is accurate and resubmit the information. If a submission has not been received by PIH-REAC by the established deadline, the system will generate a placeholder within the system and mark the submission as a "Late Presumptive Failure" (LPF) or as "Failure to Submit" (FTS) for Section 8-Only PHAs. PHA's must still submit their financial data even if an LPF or FTS is generated. In order for a PHA to submit once a LPF or FTS is generated the PHA will need to call PIH-REAC, who will then remove the LPF or FTS. The removal of the LPF or FTS is necessary for the PHA to create and finish the submission process.

To avoid an LPF score of zero and a Substandard Financial PHAS designation, PHAs are encouraged to review their Financial Submission Inbox on an ongoing basis after submission to PIH-REAC in order to correct any Rejection issues in a timely manner. PHAs may submit and resubmit multiple corrected financial submissions as many times as necessary before the submission due date. However, PHAs that submit their Unaudited and Audited financial submissions within 15 days of the due date and are later rejected by the FASS team will receive only ONE opportunity to correct their submission. The correction must be submitted within 15 days of the rejection.

Figure 1.1, Audited Submission Process depicts the submission flow for an audited submission. For an audited submission, auditor involvement is required. Subsequent sections provide further submission process details, especially as it relates to the auditor.

⁴ AICPA Audit and Accounting Guide – State and Local Governments – Chapter 12 Paragraph 25 dated March 1, 2018.



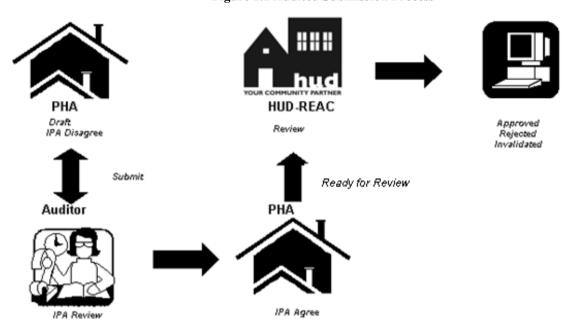


Figure 1.1 Audited Submission Process

Failure to submit the required financial information by the required due dates may lead to a reduction of a PHA's Financial Condition Indicator Score under PHAS and/or other sanctions, including a possible reduction of HUD funding.

For a detailed description of the submission and approval process, please refer to the *Public Housing Agency User Guide* on the PIH-REAC website: https://www.hud.gov/program_offices/public_indian_housing/reac/products/fass/pha_doc.

1.3. THE FINANCIAL DATA SCHEDULE (FDS)

The FDS is essentially a programmatic trial balance of the balance sheet and income statement accounts that make up the PHA's financial statements. Each of the PHA's programs is separately reported on the FDS based on each program being reported under its own separate CFDA program number. The accounts that PHAs use when reporting to HUD are commonly referred to as FDS line items and are defined by HUD. The use of proper FDS line items is very important, as erroneous reporting may lead the Department to reach the wrong conclusion about the financial health and risk of the PHA. For example, FASS-PH utilizes the financial data received, per the UFRS Rule, to assess the financial performance of the PHAs under the Public Housing Assessment System (PHAS) via financial ratios. These ratios and resulting financial condition score are calculated based on the proper classification of key items in the balance sheet and revenue and expense section of the FDS. Proper classification is defined by HUD in the *Financial Data Schedule (FDS) Line Definition Guide – July 2014* available on the PIH-REAC website: https://www.hud.gov/program offices/public indian housing/reac/products/prodpha. Both the FDS line item number and definition can be found in this document.

The FDS <u>must</u> be produced in hard copy, prepared as information supplementary to the financial statements, and reported on by the auditor.



Auditor Association with the FDS

Auditors are required to issue a hard copy report on the FDS prepared in accordance with SAS 119, *Supplementary Information in Relation to the Financial Statements as a Whole* SAS 119, Parts .04 states the following: (Note: The FDS is an example of "such information" referred to in the paragraph below).

SAS 119 Supplementary information is information presented outside the basic financial statements, excluding required supplementary information that is not considered necessary for the financial statements to be fairly presented in accordance with the applicable financial reporting framework. Such information may be presented in a document containing the audited financial statements or separate from the financial statements. (Ref: par. . A7-. A8 Although an auditor has no obligation to apply auditing procedures to supplementary information presented outside the basic financial statements, the auditor may choose to modify or redirect certain of the procedures to be applied in the audit of the basic financial statements so that the auditor may express an opinion on the supplementary information in relation to the financial statements as a whole. (Ref: par. . A5)

An example of an auditor's report on FDS supplementary information is provided below. The report on the accompanying information may be added to the auditor's report on the basic financial statements or that report may be issued separately.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Financial Data Schedule is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

1.4. UFRS RULE RELATIONSHIP WITH OMB 2 CFR PART 200 AND OTHER AUDIT REQUIREMENTS

The UFRS Rule does not change the PHA's responsibilities to comply with the requirements of OMB Uniform Guidance or any other auditing standards or requirements. PHAs that meet the OMB Uniform Guidance threshold must continue to file the required reporting package and Data Collection Form (DCF) with the Federal Audit Clearinghouse. Specifically, the OMB Uniform Guidance threshold refers to the amount of federal funds expended in a given fiscal year⁵. To ease the reporting burden, HUD has designed the requirements set forth in this document to meet the reporting mandates of OMB Uniform Guidance for Single Audit and other types of audits. For example:

• **Basic Financial Statements**. The FDS data submitted to FASS-PH, in accordance with the UFRS Rule requirements, will facilitate the preparation of the PHA's basic financial statements.

⁵ For more information on the thresholds, please refer to https://www.hud.gov/sites/documents/15-01SDN.PDF, Section 9 SUBPART F – AUDIT REQUIREMENTS: HIGHLIGHTS.



- Schedule of Expenditures of Federal Awards. The FDS data submitted to FASS-PH contains expenditures that are classified by program and CFDA number that can be used to facilitate the preparation of the required OMB Uniform Guidance §200.502 Schedule of Expenditures of Federal Awards.
- Data Collection Form. Components of the FASS-PH submission can be used to facilitate the preparation of the OMB Uniform Guidance, Appendix X to Part 200, Data Collection Form (Form SF-SAC).

Auditors are required to issue in hard copy to the PHA all audit reports required by OMB Uniform Guidance. PHAs are <u>not</u> required to submit the hard copy of the OMB Uniform Guidance audit reports to PIH-REAC. PHAs that are funded through Operating Subsidy should retain the basic financial statements and associated audit reports and supporting documentation for a period of five fiscal years after the fiscal year in which the funds were received (24 CFR §990.325). All other PHAs are required (e.g., Section 8 only PHAs) to retain these documents for three years (24 CFR §84.53(b)).

PHAs that expend less than the OMB Uniform Guidance threshold or PHAs that are component units of another entity (e.g., city) that expends less than the threshold are not subject to the requirements of OMB Uniform Guidance. If a PHA still elects to have an audit and receives federal funds to cover any portion of the cost of the audit, the PHA must submit the data derived from the audited basic annual financial statements to PIH-REAC. However, absent an audit, such PHAs are still required to electronically submit FDS data based on unaudited financial statements within two months after their fiscal year end.

1.4.1 Audit Reports and Schedules Submitted through the FASS-PH System

There are two basic audited submission types in FASS-PH: 1) Audited/Single (Uniform Guidance) Audit and 2) Audited/Non-Single (Yellow Book or GAAS) Audit. Most PHAs are separate legal entities and as such have their own financial statements (i.e., act as their own primary government /stand-alone reporting entity).

As part of the audited submission process PHAs are required to attach certain reports, statements, and schedules from the audit process in the form of electronic files. The electronic files that are required to be submitted are based on the type of audit engagement performed and are attached under the Notes and Findings link of the submission. Table 1.1 "Required Audit Attachments" summarizes the required information that must be submitted by the two audit types and provides the screen name in the FASS-PH system where the documents must be attached. The required audit reports and schedules described in Table 1.1 *must be attached in the required section* under the Notes & Findings section of the FASS-PH system. Failure to properly attach these documents correctly may result in the submission being rejected.



Table 1.1 Required Audit Attachments

I. Single Audit Required Attachments for the Reporting Ent	ity:
Audit Types	FASS-PH Screen/Tab
1. Required Supplementary Information (RSI)	MD&A Tab
2. Basic Financial Statements: Statement of Net Position,	Financial Statements Tab
Statement of Revenues, Expenses and Changes in Net Position,	
Statement of Cash Flows	
3. Notes to the Basic Financial Statements	Notes Tab
4. Auditor's Report on Financial Statements	Audit Information Tab
5. Auditor's Report on Compliance and Internal Control	Audit Information Tab
(Government Auditing Standards)	
6. Auditor's Report on Compliance and Internal Control (Major	Audit Information Tab
Program)	
7. Schedule of Expenditure of Federal Awards and related notes	Audit Information Tab
8. Schedule of Findings and Questioned Costs	Audit Findings Tab
9. Schedule of Prior Audit Findings	Audit Findings Tab
10. Corrective Action Plan	Action Plan Tab

II. Single Audit Required Attachments for the Component Unit of a Local Government or Jurisdiction with No Separate Audit:					
Audit '	Types	FASS-PH Screen/Tab			
1. Not	tes to the Basic Financial Statements	Notes Tab			
Auditor's Report on the Financial Data Schedule (HUD Required)		Audit Information Tab			
3. Au	ditor's Report on Financial Statements	Audit Information Tab			
4. Auditor's Report on Compliance and Internal Control (Government Auditing Standards)		Audit Information Tab			
5. Auditor's Report on Compliance and Internal Control (Major Program)		Audit Information Tab			
6. Sch	nedule of Expenditure of Federal Awards and related notes	Audit Information Tab			
7. Sch	nedule of Findings and Questioned Costs	Audit Findings Tab			
8. Sch	nedule of Prior Audit Findings	Audit Findings Tab			
9. Cor	rrective Action Plan	Action Plan Tab			

III.	Non-Single Audit Required Attachments for the Reporting	ng Entity:
	Audit Types	FASS-PH Screen/Tab
1.	Required Supplemental Information (RSI)	MD&A Tab
2.	Basic Financial Statements: Statement of Net Position,	Financial Statements Tab
	Statement of Revenues, Expenses and Changes in Net	
	Position, Statement of Cash Flows	
3.	Notes to the Basic Financial Statements	Notes Tab
4.	Auditor's Report on Financial Statements	Audit Information Tab
5.	Auditor's Report on Compliance and Internal Control	Audit Information Tab
	(Financial Reporting)	

	IV. Non-Single Audit Required Attachments for the Component Unit of a Local Government			
or J	or Jurisdiction with No Separate Audit:			
	Audit Types	FASS-PH Screen/Tab		
1.	Notes to the Basic Financial Statements	Notes Tab		



	IV. Non-Single Audit Required Attachments for the Component Unit of a Local Government or Jurisdiction with No Separate Audit:				
	Audit Types	FASS-PH Screen/Tab			
Auditor's Report on the Financial Data Schedule (HUD Required)		Audit Information Tab			
3.	Auditor's Report on Financial Statements	Audit Information Tab			
4.	Auditor's Report on Compliance and Internal Control (Financial Reporting)	Audit Information Tab			

The following provides additional information related to specific audit attachments.

Management Discussion and Analysis Tab

• The Management's Discussion and Analysis is not required for PHAs that are organized as or are part of a non-profit entity.

Financial Statements Tab

- If a PHA elects to report as a primary government engaged in governmental activities, as described in GASB 34 and have both governmental and business-type activities, the PHA should provide both fund financial statements and government-wide financial statements. For these governments, the requirements for basic financial statements and RSI apply.
- Governmental fund financial statements should be reconciled to the governmental activities column
 of the government-wide financial statements, including the basis of accounting adjustments,
 measurement focus adjustments, and other reclassification adjustments (if needed). The PHA should
 submit the aforementioned financial statements as one file.

Audit Information Tab

- Report on the basic financial statements, includes the (SAS 119) reporting on the FDS supplemental schedule. If the FDS was issued under separate cover, the separate SAS 119 reports should also be submitted.
- If the auditor's reports do not expressly state the name of the statements and schedules, but instead generically refers to them (e.g., "...as listed in the table of contents..."), the table of contents must also be submitted.

Table 1.2 shows the screens that are available in the FASS-PH systems based on the audit type and the PHA reporting structure. Where a screen tab is shown as N/A the associated reports and schedules should not be submitted.

Table 1.2 Audit Attachment Requirements

	FASS-PH Screen						
Submission Type	Notes	Audit Information (Opinion)	Audit Information (Attachments)	Audit Findings	Action Plan ⁶	Management Discussion & Analysis	Financial Statements
Single Audit	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory

⁶ For Single Audits, if the PHA has no findings, then an action plan is not required.



		FASS-PH Screen					
Submission Type	Notes	Audit Information (Opinion)	Audit Information (Attachments)	Audit Findings	Action Plan ⁶	Management Discussion & Analysis	Financial Statements
Single Audit Component Unit without separate audit	Mandatory	Mandatory	N/A	Mandatory	Optional	N/A	N/A
Single Audit Component Unit with separate audit (same as Single Audit)	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Non-Single Audit	Mandatory	Mandatory	Mandatory	N/A	N/A	Mandatory	Mandatory
Non-Single Audit Component Unit without separate audit	Mandatory	Mandatory	N/A	N/A	N/A	N/A	N/A
Non-Single Audit Component Unit with separate audit (same as non- Single Audit)	Mandatory	Mandatory	Mandatory	N/A	N/A	Mandatory	Mandatory

1.4.2 Special Rules for Certain PHAs

Special rules and reporting apply to PHAs that are component units of another governmental unit and PHAs that are members of a consortium, as discussed below.

PHAs that are component units of, are otherwise included in a state or local government (for example, a fund, department, or division), or are part of a non-profit entity that expends more than the OMB Uniform Guidance threshold, may or may not ordinarily have a separate audit under the requirements of 2 CFR Part 200. There are many permutations of this situation and related FDS requirements, which are normally published in HUD Notices (see PIH Notice 2015-16 (HA) that provides 'Financial Reporting Requirements for the Housing Choice Voucher Program submitted through FASS for Public Housing and the Voucher Management System), but they generally fall into two broad categories as illustrated in Table 1.3.

Table 1.3 Component Unit PHAs



	PHA's Procedures/ Requirements	Effect on FDS Financial data (Derived from the PHA's financial statements)	Effect on Auditor Reporting on FDS ⁷
Category 1	No separate financial statement audit performed	Data derived from the PHA's financial statements (e.g. FDS) together with other data from the financial statements of the reporting entity must be reported electronically.	"Hard copy" SAS 119 report issued by the reporting entity's auditor in relation to the reporting entity's basic financial statements.
Category 2	Separate financial statement audit performed	All data reported electronically will be that of the PHA because PHA data is available from the separate audit.	"Hard copy" SAS 119 report issued by the PHA's auditor in relation to the PHA's basic financial statements and submitted electronically.

- 1. PHAs that are members of a consortium are required to file both an un-audited and audited FDS. When preparing the un-audited submission, the un-audited submission type should be based on the total individual PHA federal expenditures. For example, PHAs with annual Federal expenditures that are less than the OMB Uniform Guidance threshold should select un-audited/non-Single Audit as their submission type.
- 2. If the consortium receives an audit, **each** PHA in the consortium is required to submit an audited submission. The audited submission type will reflect the type of audit received by the consortium (Single Audit or Non-Single Audit). The audited FDS will contain the individual PHA's information. However, the file attachments will contain the consortia-wide audit information.

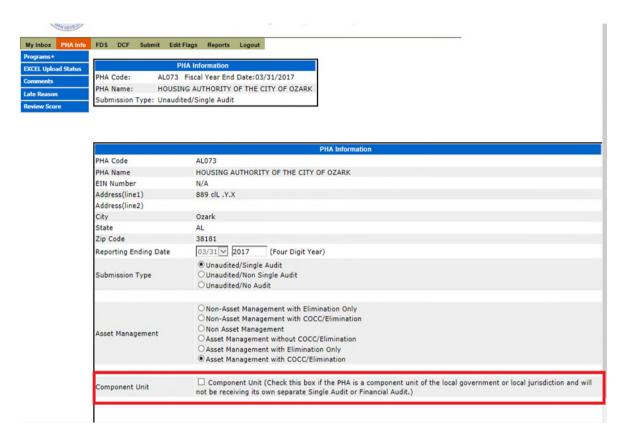
1.4.3 PHAs Reporting as a Component Unit and Audit Attachments

On the PHA Information screen page in the FASS-PH system, there is a check box labeled "Component Unit." This box should be checked only if the PHA is a true component unit, or a department or program of a local government or jurisdiction or nonprofit agency, <u>and</u> the PHA will not be receiving its own separate Single or Non-Single Audit. Figure 2.2 provides a screen shot of the Component Unit Check Box from the system.

⁷ The FDS must be attached as a supplemental schedule to the basic financial statements or can be issued separately with a SAS 119 opinion. In either case, the FDS must be prepared using data derived from the audited year-end financial statement balances of the reporting entity or separate audited component unit PHA.



Figure 1.2 Screen Shot - Component Unit Check Box



For component unit PHAs, in addition to the FDS, the following information will be submitted electronically or answered by an electronic drop-down box:

- The footnotes of the reporting entity's financial statements (applies to both Single Audit and Non-Single Audit component units that do not have a separate financial statement audit). This information is included in the scope of the Auditor's attestation report. (Ref. Section 4.2 for examples of Auditor's attestation report).
- Type of opinion on the FDS (applies to both Single Audit and Non-Single Audit component units that do not have a separate financial statement audit). This information is included in the scope of the Auditor's attestation report. (Ref. Section 4.2 for examples of Auditor's attestation report).
- Audit Findings of the reporting entity (applies to both Single Audit and Non-Single Audit component
 units that do not have a separate financial statement audit). This information is included in the
 Auditor's Attestation report for Single Audit, but NOT included for non-Single Audit component
 units.
- Corrective Action Plan of the reporting entity (applies to Single Audit component units that do not have a separate financial statement audit). This information is optional in the Auditor's Attestation report.

Special situations should be discussed with the Director of FASS-PH before implementation of the UFRS requirements, as alternative approaches might be deemed appropriate. For Section 8 only agencies that are part of a general or special purpose government or part of a non-profit, HUD publishes additional



reporting guidance in PIH Notices. In particular, component unit PHAs that represent 50% or more of the operating activities of a Redevelopment Authority reporting entity should discuss the situation with the Director of FASS-PH

1.5. ELECTRONIC SUBMISSION BY THE PHA

Responsibility for the submission of data derived from both the unaudited and the audited basic annual financial statements rests with the Executive Director of each PHA. No auditor involvement is necessary for the submission of financial data based on unaudited financial statements. This electronic reporting process can be performed from any computer with access to the Internet. The minimum computer system requirements can be found in Section 2.1 of this document.

As illustrated in Section 4.1, PHAs must submit all data via Secure Systems to PIH-REAC where it resides in a staging database. By "submitting" the FDS, the PHA will be attesting to the declaration detailed on the Financial Electronic Submission (Figure 1.3 provides an example screen shot of the Certification Statement). Once submitted by the PHA, the PHA, the auditor or HUD cannot change the data. After entering the FDS data in Secure Systems, the PHA can generate a hard copy of the FDS.

Figure 1.3 Screen Shot - PHA Certification Statement

Submit

Certification Statement

This is to certify that, to the best of my knowledge and belief, the information contained in this submission - including but not limited to the accompanying FDS is accurate and complete for the period described on data element lines G9000-010, G2000-021, and G2000-031.

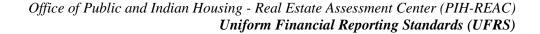
By selecting Submit Financial Data, I declare that the foregoing is true and correct.

ı	Submit Data
ı	Congratulations! Your submission has been successfully transmitted to FASS-PH.

Line Item #	Line Item # Description 290 Total Assets and Deferred Outflow of Resources	
290		
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net Assets/Position 70000 Total Revenue		\$ 0
		\$ 0
96900	Total Operating Expenses	\$ 0
97000	Excess of Operating Revenue over Operating Expenses	\$ 0
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$ 0

1.6. AUDITOR INVOLVEMENT IN THE ELECTRONIC SUBMISSION PROCESS

PIH-REAC will use the data derived from the unaudited financial statements for initial evaluation and assessment of financial health and compliance. The data derived from the audited financial statements will be used to re-evaluate and adjust the initial assessment. The FASS-PH system automatically





identifies significant variations between the two submissions for further investigation. Again, no auditor involvement is necessary for the submission based on the unaudited financial statements.

In order to assure accuracy and completeness of the submitted audited data, auditors are required to perform a separate AUP engagement. In general, the auditor must compare the electronic data in the FASS-PH to the hard copy of the basic financial statements, audit reports, and FDS. This procedure should be performed in accordance with Section 215 of the Standards for Attestation Engagements (SSAE) No. 18, *Attestation Standards: Clarification and Recodification*, of the AICPA. Although the procedure is simple, it is a procedure that is over and above the requirements of a typical audit engagement (including OMB Uniform Guidance) and the issuance of the SAS 119 reporting discussed earlier and will require some additional time. Consequently, the audit engagement letter should be expanded to include this separate attestation engagement, which may involve additional costs.

To perform these procedures, auditors must register with Secure Systems to obtain a user ID and password, as well as a Unique IPA Identifier (UII). This matter is discussed in Section 2.2 of this document.

PHAs submit data derived from the audited financial statements into the FASS-PH system. Once the PHA has provided all the required information, the PHA will submit the data to the auditor for review. Once submitted to the auditor, the system will only allow read-only access to the data; meaning the auditor cannot change any of the PHA reported data. Auditors then compare the "submitted" information with the hard copy audited information prepared by the PHA and reported on by the auditor.

- If the information **agrees** *exactly*, the auditor will complete the attestation report on the FASS Auditor Reporting screen by clicking on the "agrees" box. This will return the data to the PHA for final submission to the PIH-REAC. The PHA can only submit data to the PIH-REAC database that "agrees." The security features of Secure Systems will not permit the PHA or HUD to alter data after the auditor attestation process has been completed.
 - By clicking the "agrees" box the auditor will be attesting to the statements listed on the Annual Financial Electronic Submission pages (reproduced in Section 4.2). These exhibits address situations where: (a) a Single Audit has been performed and (b) where no Single Audit was performed. It should be noted that AUP attestation report could be submitted by the Single Audit auditor, financial statement auditor, or a third-party auditor. Section 4.2 illustrates all scenarios. However, splitting the AUP engagement from the audit responsibilities is not recommended for efficiency reasons. Section 4.2 illustrates all scenarios. The attestation reporting includes phrases that are similar to those included in the statement signed by auditors when submitting Form SF-SAC, Data Collection Form, to the Federal Audit Clearinghouse required by a Single Audit. Further, it includes a disclaimer from any auditor responsibility for the security of the information transmitted electronically. In instances where one firm performs the PHA's financial statement audit and a different firm performs the Single Audit, the PHA should contact the Director of FASS-PH (Ref. Section 3.0).
- If the information **does not agree exactly**, the auditor will complete the attestation report on the FASS Auditor Reporting screen by clicking on the respective "does not agree" box. This will return the data to the PHA for correction. Once the PHA resubmits corrected data, the auditor must repeat the above process. While Secure Systems provides for identification of those elements that do not agree, most auditors will find it beneficial to discuss any areas of disagreement with the PHA and come to a resolution prior to the PHA's initial submission of the FDS data derived from the audited financial statements into the PIH-REAC staging database.



This electronic reporting process can be performed from any computer with access to the Internet. Refer to Section 2.1 for a description of the minimum system requirements.

1.7. UPCOMING CHANGES TO THE AUDITOR ATTESTATION PROCESS

Auditors perform the agreed-upon procedures by completing the boxes as illustrated in **Exhibit 1**, clicking on the "agrees" or "does not agree" boxes as illustrated in **Exhibit 2**, and entering the UII number as illustrated in **Exhibit 3**.

Exhibit 1

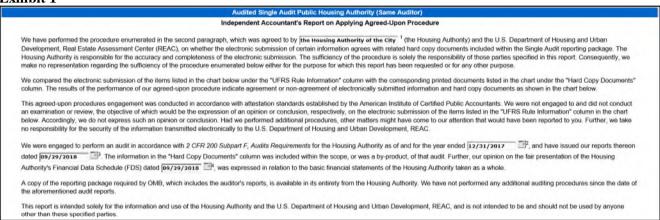
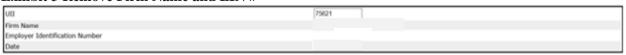


Exhibit 2

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line Items 111 to 13901)	Financial Data Schedule,all CFDAs,1f applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS		0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form*		0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form*	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0

Exhibit 3 Remove Firm Name and EIN



Beginning in mid to late 2019, the Independent Accountant's Report on Applying Agreed-Upon Procedures (**Exhibit 1**) will be removed from the current page. Auditors will still complete the attestation process on the FASS Auditor Reporting screen by clicking on the "agrees" or "does not agree" boxes as shown in **Exhibit 2** and entering the UII number as shown in **Exhibit 3**. A new sub-page named <u>AUP Engagement</u> will be created under the Auditor Procedures sub-page as illustrated in **Exhibit 4**. This sub-page is designed to hold the Independent Accountant's Report on Applying Agreed-Upon Procedures that is removed from the FASS Auditor Reporting screen. Auditors are required to upload the Agreed-Upon Procedures report in a Word or Excel format to this new sub-page after completing the Agreed-Upon Procedures.

Exhibit 4





1.8. OTHER MATTERS

Because of the uniqueness of many of PIH's programs, reporting guidance is provided on the FASS-PH website. This website can be found at:

https://www.hud.gov/program_offices/public_indian_housing/reac/products/prodpha. The website contains such information as the Financial Data Schedule Line Definition Guide, the Public Housing User Manual for Submissions, GAAP Flyers, Accounting Briefs, Regulations, Notices, and other information.



2.0 TECHNICAL SYSTEM REQUIREMENTS

2.1 SYSTEM REQUIREMENTS

PHAs are advised to ensure that their information technology systems meet the following requirements so that electronic information is transmitted to PIH-REAC successfully:

Optimum Hardware Resources

Processor: Pentium 4 or higher

RAM: 2 GB or higher
Modem: DSL or Cable
Video card: 256kb or higher
Free hard drive space: 75MB

Optimum Software Resources

Operating System: Windows XP SP2 or higher (minimum software resource is Windows XP)

Standard Browser: Microsoft Internet Explorer 7.0 with 128-bit encryption or higher

PDF Reader: Adobe2 Acrobat Reader 10 or higher

Minimum Hardware Resources

Processor: Pentium II

RAM: 512 MBModem: 128kbVideo card: 256kb

• Free hard drive space: 50MB

Any questions regarding information technology requirements should be referred to HUD's Technical Assistance Center at 1-888-245-4860 or to the entities assigned Financial Analyst or Assessment Manager.

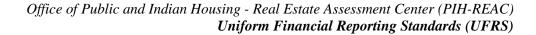
2.2 AUDITOR ID REQUIREMENTS

Firms and governmental organizations that perform audit and attestation engagements under the UFRS must be registered with HUD's Secure Connection system. Auditors will be provided with authorized access to FASS through their client's Secure System Coordinator. User IDs are associated with individual social security numbers and are assigned by roles. Only the audit partner or equivalent will be assigned rights to report on the data, while multiple "analyst" user IDs may be assigned to other audit staff for data comparison purposes. For information on how to register with HUD's Secure Connection system, visit the website located at:

https://www.hud.gov/program_offices/public_indian_housing/reac/products/wass/wass_user_manual.

Additionally, such organizations are required to apply for and obtain from PIH-REAC (through the UII Registration System) an identification code called a Unique IPA Identifier (UII). Firms with multiple office locations must separately register and obtain a UII for each of their offices that perform professional services for covered program participants. Sole practitioners and firms with a single office location also must apply for a UII.

The purpose of the UII Registration System is to provide HUD with a uniform listing (by office location) of the firms who provide audit and attestation services to clients covered by the UFRS. Upon successful completion, the system issues the registering firm's office a five-digit randomly generated number – the





UII. Effective on and after the following dates, FASS will require client(s) to include their auditor's UII with their annual audit submission:

• Public Housing Authorities covered by the UFRS and the Public Housing Assessment System (PHAS) regulations – January 22, 2001.

Procedures for obtaining a UII are contained in *Unique IPA Identifier (UII) Registration System Users Guide* dated March 22, 2001, which can be found at: https://www.hud.gov/sites/documents/DOC 16511.PDF



3.0 CONTACT INFORMATION

Mailing address:

U.S. Department of Housing and Urban Development Office of Public and Indian Housing - Real Estate Assessment Center 550 12th Street, SW, Suite 100 Washington, DC 20410

- **Technical Assistance Center**. All requests related to technical assistance should be directed to the Technical Assistance Center ("TAC") at 1-888-245-4860.
- **FASS-PH Organizational Chart**. The FASS-PH organization chart which includes the names and phone numbers of the FASS-PH Director and Managers can be found at: https://www.hud.gov/program_offices/public_indian_housing/reac/products/fass/pha_team.
- FASS-PH Financial Analyst Directory. Each Public Housing Agency has a FASS-PH Financial Analyst assigned to them to assist in answering questions or resolving issues related to the submission of their Financial Data Schedule Information. To find out who your Financial Analyst is and how to contact them, please visit:

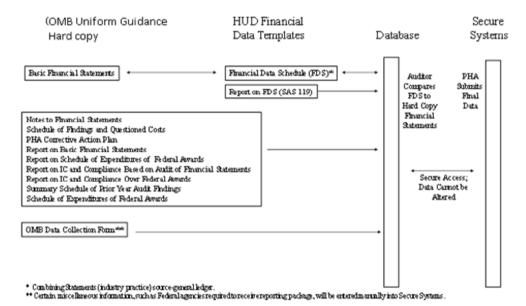
 https://www.hud.gov/program offices/public indian housing/reac/products/fass/pha analyst.



4.0 APPENDICES

4.1 RELATIONSHIP OF OMB UNIFORM GUIDANCE TO HUD'S AUDIT REQUIREMENTS

The flow chart below illustrates the reporting requirements of OMB Uniform Guidance with the corresponding HUD requirements:





4.2 APPENDIX 1-4: FINANCIAL STATEMENT AGREED-UPON-PROCEDURES (AUP) ATTESTATIONS

The following reporting entities administer the Public Housing and/or Housing Choice Voucher programs. The four (4) reporting entities are defined below.

- 1. <u>Public Housing Stand-Alone</u>. The reporting entity is a PHA that is independent from a city, state, or local government and has a separate audit performed.
- 2. <u>Non-Profit Stand-Alone</u>. The reporting entity is a non-profit agency, i.e., typically administers the HCV program.
- 3. <u>Component Unit (Separate Audit)</u>. The reporting entity is a component unit or department of city, state, or local government but has a separate audit performed.
- 4. <u>Component Unit (No Separate Audit)</u>. The reporting entity is a component unit or department of a city, state or local government but does not have a separate audit performed.

The following appendices provide examples of each report by the different reporting entity.

- APPENDIX 1: PUBLIC HOUSING STAND-ALONE
- APPENDIX 2: NON-PROFIT STAND-ALONE
- APPENDIX 3: COMPONENT UNIT (SEPARATE AUDIT)
- APPENDIX 4: COMPONENT UNIT (NO SEPARATE AUDIT)

Each of the four entity Types contain the following 6 types of reports:

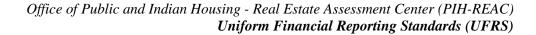
- 1. Audited Non-Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 2. Audited Non-Single Audit: CPA other than the Financial Statement Auditor performs the AUP
- 3. Audited Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 4. Audited Single Audit: CPA performs the Financial Statement Audit and the AUP and not the OMB Uniform Guidance Audit
- 5. Audited Single Audit: CPA performs the OMB Uniform Guidance Audit and the AUP but not the Financial Statement Audit
- 6. Audited Single Audit: CPA other than the OMB Uniform Guidance Auditor Performs the AUP



APPENDIX 1

Public Housing Stand-alone: Agreed-Upon-Procedures (AUP) Attestation Reports

- 1. Audited Non-Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 2. Audited Non- Single Audit: CPA other than the Financial Statement Auditor performs the AUP
- 3. Audited Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 4. Audited Single Audit: CPA performs the Financial Statement Audit and the AUP and not the OMB Uniform Guidance Audit
- 5. Audited Single Audit: CPA performs the OMB Uniform Guidance Audit and the AUP but not the Financial Statement Audit
- 6. Audited Single Audit: CPA other than the OMB Uniform Guidance Auditor Performs the AUP





1.1

Public Housing Stand-alone: Same Auditor Performs Audit <u>and</u> AUP Audited Non-Single Audit Public Housing Authority (Same Auditor)

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph of this report, which was agreed to by
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
We were engaged to perform an audit of the financial statements of the Housing Authority as of and for the year ended
A copy of the financial statement package and the FDS, which included the auditor's report, is available in its entirety from the Housing Authority. We have not performed any additional auditing procedures since the date of the aforementioned audit report. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.
This report is intended solely for the information and use of the Housing Authority and the U.S.

Department of Housing and Urban Development, REAC, and is not intended to be and should not be used

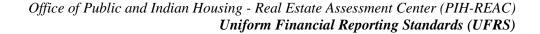
by anyone other than these specified parties.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		39830		
Firm Name				
Employer Ider	ntification Number			
Date		06/21/2011		

- Legend

- ¹ Enter Name of Housing Authority.
- ² Enter Fiscal Year End (mm/dd/yyyy).
- ³ Enter "Audit Report" Date (mm/dd/yyyy).
- ⁴ Enter "Financial Data Schedule" Date (mm/dd/yyyy).





1.2

Public Housing Stand-alone: CPA other than the Financial Statement Auditor performs the AUP Audited Non-Single Audit Public Housing Authority (Same Auditor)

Independent Accountant's Report on Applying Agreed–Upon Procedure

We have performed the procedure described in the second paragraph of this report, which was agreed to by ________1 (Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

We were not engaged to, and did not perform an audit of the Housing Authority's financial statements or the Housing Authority's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

A copy of the financial statement package and the FDS, which includes the auditor's reports, is available in its entirety from the Housing Authority. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.

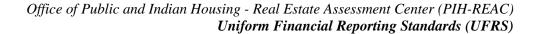
This report is intended solely for the information and use of the Housing Authority and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		39830		
Firm Name				
Employer Iden	tification Number			
Date		06/21/2011		

Legend

¹ Enter Name of Housing Authority.





1.3

Public Housing Stand-alone: Same Auditor Performs Financial Statement Audit and AUP Audited Single Audit Public Housing Authority (Same Auditor)

Independent Accountant's Report on Applying Agreed–Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

We were engaged to perform an audit in accordance with Title 2 U.S. Code of Federal Regu	lations Part
200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Fe	deral Award
(Uniform Guidance), for the Housing Authority as of and for the year ended2, a	and have
issued our report thereon dated3. The information in the "Hard Copy Documen	ts" column
was included within the scope, or was a by-product, of that audit. Further, our opinion on the	e fair
presentation of the Housing Authority's Financial Data Schedule (FDS) dated4	, was
expressed in relation to the basic financial statements of the Housing Authority taken as a wi	hole.

A copy of the reporting package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the Housing Authority. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.

This report is intended solely for the information and use of the Housing Authority and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



Office of Public and Indian Housing - Real Estate Assessment Center (PIH-REAC) Uniform Financial Reporting Standards (UFRS)

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, If applicable	•	0
2	Footnotes (data element GS000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
IIU		73870		
irm Name	and a state of the state of			
	ntification Number	04/22/2011		
Date		06/22/2011		

Legend

- Enter Name of Housing Authority.
- ² Enter Fiscal Year End (mm/dd/yyyy).
- Enter "Audit Report" Date (mm/dd/yyyy).
- Enter "Financial Data Schedule" Date (mm/dd/yyyy).



1.4

Public Housing Stand-alone: CPA performed the Financial Statement Audit and the AUP but did not perform the audit in accordance with OMB Uniform Guidance

Audited Single Audit Public Housing Authority

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

We were engaged to j	perform an audit of the financial statements of the House	ing Authority as of and for
the year ended	2, and have issued our report thereon dated	3, Further, our
opinion on the fair pro	esentation of the Housing Authority's Financial Data S	chedule (FDS) dated
4, was ex	spressed in relation to the basic financial statements of the	ne Housing Authority taken
as a whole. We were	not engaged to, and did not, perform an audit in accorda	nce with Title 2 U.S. Code
of Federal Regulation	as Part 200, Uniform Administrative Requirements, Cost	Principles, and Audit
Requirements for Fed	leral Awards (Uniform Guidance). Had we performed a	dditional procedures, other
matters might have co	ome to our attention that would have been reported to yo	ou. The information included
in the "Hard Copy Do	ocuments" column was included within the OMB Unifor	m Guidance reporting
package.		

A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the **Housing Authority**. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.

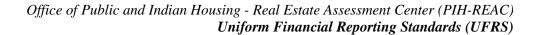
This report is intended solely for the information and use of the **Housing Authority** and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	\circ
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form**	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form*	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name	tifantian Number			
Date	tification Number	06/22/2011		
Date		00/22/2011		

Legend

- ¹ Enter Name of Housing Authority.
- ² Enter Fiscal Year End (mm/dd/yyyy).
- ³ Enter "Audit Report" Date (mm/dd/yyyy).
- Enter "Financial Data Schedule" Date (mm/dd/yyyy).





1.5

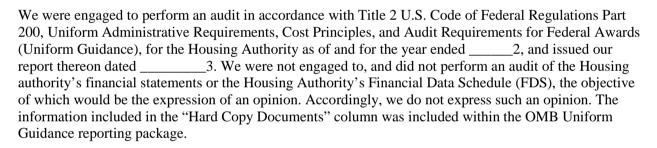
Public Housing Stand-alone: CPA performed the audit in accordance with OMB Uniform Guidance and the AUP but did not perform the Financial Statement Audit

Audited Single Audit Public Housing Authority

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.



A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the **Housing Authority**. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.

This report is intended solely for the information and use of the **Housing Authority** and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



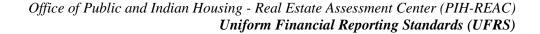
PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form*	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name	atifantina thumban			
Date	ntification Number	06/22/2011		

Legend

¹ Enter Name of Housing Authority.

² Enter Fiscal Year End (mm/dd/yyyy).

³ Enter "Audit Report" Date (mm/dd/yyyy).





1.6

Public Housing Stand-alone: CPA other than the OMB Uniform Guidance Auditor performs the AUP

Audited Single Audit Public Housing Authority

Independent Accountant's Report on Applying Agreed–Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

We were not engaged to, and did not perform an audit of the Housing Authority financial statements or the Housing Authority's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Further, we were not engaged to, and did not, perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the Housing Authority. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.

This report is intended solely for the information and use of the Housing Authority and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form™	•	0
Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form*	•	0
Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
	73870		
tification Number			
uncation number	06/22/2011		
	Balance Sheet and Revenue and Expense (data line items 111 to 13901) Footnotes (data element G5000-010) Type of opinion on FDS (data element G3100-040) Audit findings narrative (data element G5200-010) General information (data element series G2000, G2100, G2200, G9000, G9100) Financial statement report information (data element G3000-010 to G3000-050) Federal program report information (data element G4000-020 to G4000-040) Type of Compliance Requirement (G4200-020 & G4000-030) Basic financial statements and auditor reports required to be	Balance Sheet and Revenue and Expense (data line items 111 to 13901) Footnotes (data element G5000-010) Type of opinion on FDS (data element G3100-040) Audit findings narrative (data element G5200-010) General information (data element series G2000, G2100, G2200,G9000, G9100) Financial statement report information (data element G3000-010 to G3000-050) Federal program report information (data element G4000-020 to G4000-040) Type of Compliance Requirement (G4200-020 & G4000-030) Basic financial statements and auditor reports required to be submitted electronically Financial Data Schedule, all CFDAs, If applicable Footnotes to audited basic financial statements Auditor's supplemental report on FDS Schedule of Findings and Questioned costs OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form Type of Compliance Requirement (G4200-020 & OMB Data Collection Form Type of Compliance Requirement (G4200-020 & OMB Data Collection Form Type of Compliance Type of Compliance	Balance Sheet and Revenue and Expense (data line items 111 to 13901) Footnotes (data element G5000-010) Type of opinion on FDS (data element G3100-040) Audit findings narrative (data element G5200-010) General information (data element series G2000, G2100, G2200,G9000, G9100) Financial statement report information (data element G3000-010 to G3000-050) Federal program report information (data element G4000-020 to G4000-040) Type of Compliance Requirement (G4200-020 & G4000-030) Basic financial statements and auditor reports required to be submitted electronically Financial Data Schedule, all condition Data Schedule data Schedule of Findings and Questioned costs (and in the property of Schedule of Findings and Questioned costs, Part 1 and Questioned cos

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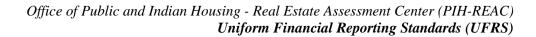
Enter Name of Housing Authority.



APPENDIX 2

Non-Profit Stand-alone: Agreed-Upon-Procedures (AUP) Attestation Reports

- 1. Audited Non-Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 2. Audited Non- Single Audit: CPA other than the Financial Statement Auditor performs the AUP
- 3. Audited Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 4. Audited Single Audit: CPA performs the Financial Statement Audit and the AUP and not the OMB Uniform Guidance Audit
- 5. Audited Single Audit: CPA performs the OMB Uniform Guidance Audit and the AUP but not the Financial Statement Audit
- 6. Audited Single Audit: CPA other than the OMB Uniform Guidance Auditor Performs the AUP





other than these specified parties.

2.1

Non-Profit: Same Auditor Performs Financial Statement Audit and AUP

Audited Non-Single Audit Non-Profit Entity (Same Auditor)

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph of this report, which was agreed to by1 (the Entity) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents. The Entity is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
We were engaged to perform an audit of the financial statements of the Entity as of and for the year ended
A copy of the financial statement package and the FDS, which included the auditor's report, is available in its entirety from the Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit report. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.
This report is intended solely for the information and use of the Entity and the U.S. Department of

Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		39830		
Firm Name				
Employer Iden	ntification Number			
Date		06/21/2011		

- ¹ Enter Name of the Entity

- ² Enter Fiscal Year End (mm/dd/yyyy)
 ³ Enter "Audit Report" Date (mm/dd/yyyy)
 ⁴ Enter "Financial data Schedule" Date (mm/dd/yyyy)



Non-Profit: CPA other than the Financial Statement Auditor performs the AUP *Audited Non-Single Audit Non-Profit Entity*

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph of this report, which was agreed to by _______1 (The Entity) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents. The Entity is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

We were not engaged to, and did not perform an audit of the Entity's financial statements or the Entity's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

A copy of the financial statement package and the FDS, which includes the auditor's reports, is available in its entirety from the Entity. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		39830		
Firm Name				
Employer Ide	ntification Number			
Date				



Office of Public and Indian Housing - Real Estate Assessment Center (PIH-REAC) Uniform Financial Reporting Standards (UFRS)

Legend	
¹ Enter Name of the Entity	

2.3

Non-Profit: Same Auditor Performs Financial Statement Audit and AUP **Audited Single Audit Non-Profit Entity (Same Auditor)**

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by 1 (the Entity) and the U.S. Department of Housing and Urban Development, Real Estate
Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Entity is responsible for the accuracy and completeness of the
electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report.
Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
We were engaged to perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award

200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), for the Entity as of and for the year ended _______2, and have issued our report thereon dated ______3. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Entity's Financial Data Schedule (FDS) dated ______4, was expressed in relation to the basic financial statements of the Entity taken as a whole.

A copy of the reporting package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.



Office of Public and Indian Housing - Real Estate Assessment Center (PIH-REAC) Uniform Financial Reporting Standards (UFRS)

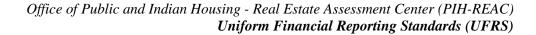
PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form*	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name				
Employer Ide	entification Number	04/22/2011		
Date		06/22/2011		

- ¹ Enter Name of the Entity

- ² Enter Fiscal Year End (mm/dd/yyyy)

 ³ Enter "Audit Report" Date (mm/dd/yyyy)

 ⁴ Enter "Financial data Schedule" Date (mm/dd/yyyy)





Non-Profit: CPA performed the Financial Statement Audit and the AUP but did not perform the audit in accordance with OMB Uniform Guidance

Audited Single Audit Non-Profit Agency

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (**The Entity**) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

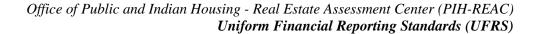
A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the **Entity**. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name				
	tification Number			
Date		06/22/2011		

- Legend

- ¹ Enter Name of Housing Authority.
- ² Enter Fiscal Year End (mm/dd/yyyy).
- ³ Enter "Audit Report" Date (mm/dd/yyyy).
- Enter "Financial Data Schedule" Date (mm/dd/yyyy).





Non-Profit: CPA performed the audit in accordance with OMB Uniform Guidance and the AUP but did not perform the Financial Statement Audit

Audited Single Audit Non-Profit Agency

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (Entity) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

We were engaged to perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), for the Entity as of and for the year ended ______2, and issued our report thereon dated ______3. We were not engaged to, and did not perform an audit of the Entity's financial statements or the Entity's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. The information included in the "Hard Copy Documents" column was included within the OMB Uniform Guidance reporting package.

A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the **Entity**. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form [™]	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name				
	ntification Number			
Date		06/22/2011		

- Enter Name of Housing Authority.
- ² Enter Fiscal Year End (mm/dd/yyyy).
- ³ Enter "Audit Report" Date (mm/dd/yyyy).



Non-Profit: CPA other than the OMB Uniform Guidance Auditor performs the AUP Audited Single Audit Non-Profit Entity

Independent Accountant's Report on Applying Agreed–Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (the Entity) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

We were not engaged to, and did not perform an audit of the Entity's financial statements or the Entity's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Further, we were not engaged to, and did not, perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the Entity. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form*	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name	Alfantian Number			
Employer Iden	tification Number	06/22/2011		
Date		06/22/2011		

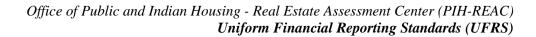
Legend
¹ Enter Name of the Entity



APPENDIX 3

Component Unit/Separate Audit: Agreed-Upon-Procedures (AUP) Attestation Reports

- 1. Audited Non-Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 2. Audited Non- Single Audit: CPA other than the Financial Statement Auditor performs the AUP
- 3. Audited Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 4. Audited Single Audit: CPA performs the Financial Statement Audit and the AUP and not the OMB Uniform Guidance Audit
- 5. Audited Single Audit: CPA performs the OMB Uniform Guidance Audit and the AUP but not the Financial Statement Audit
- 6. Audited Single Audit: CPA other than the OMB Uniform Guidance Auditor Performs the AUP





Component Unit / Separate Audit: Audited Non-Single Audit

For a PHA that is a Component Unit or Department of a City, State, or Local Government and requires a separate audit and the Same Auditor Performs Financial Statement Audit and AUP

Independent Accountant's Report on Applying Agreed–Upon Procedure

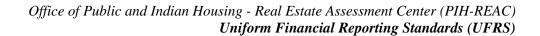
We have performed the procedure described in the second paragraph of this report, which was agreed to by
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
The Housing Authority is a2 of the3 (the Reporting Entity). We were engaged to perform an audit of the financial statements of the Housing Authority as of and for the year ended4, and have issued our report thereon dated5. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Housing Authority's Financial Data Schedule dated6, was expressed in relation to the basic financial statements of the Housing Authority taken as a whole.
A copy of the reporting package and the FDS, which includes the auditor's reports, is available in its entirety from the Reporting Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.
This report is intended solely for the information and use of the Entity and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



Office of Public and Indian Housing - Real Estate Assessment Center (PIH-REAC) Uniform Financial Reporting Standards (UFRS)

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		39830		
Firm Name				
Employer Ider	ntification Number			
Date		06/21/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.
- ⁴ Enter Fiscal Year End (mm/dd/yyyy).
- ⁵ Enter "Audit Report Date" (mm/dd/yyyy).
- ⁶ Enter Opinion Date on "Financial Data schedule" (mm/dd/yyyy).





Component Unit / Separate Audit: Audited Non-Single Audit

For a PHA that is a Component Unit or Department of a City, State, or Local Government and requires a separate audit, and where a CPA than the Financial Statement Auditor Performs the AUP

Independent Accountant's Report on Applying Agreed-Upon Procedure

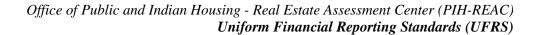
independent necoditant 5 Report on Applying Agreed Opon 1 roccoure
We have performed the procedure described in the second paragraph of this report, which was agreed to by
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
The Housing Authority is a 2 of the 3 (the Reporting Entity). We were not engaged to, and did not, perform an audit of the Reporting Entity's financial statements or the Housing Authority's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.
A copy of the reporting package and the FDS, which includes the auditor's reports, is available in its entirety from the Reporting Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.
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Office of Public and Indian Housing - Real Estate Assessment Center (PIH-REAC) Uniform Financial Reporting Standards (UFRS)

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		39830		
Firm Name				
Employer Ide	ntification Number			
Date		06/21/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
 ³ Enter Name of Reporting Entity which may be the same as 1.





Component Unit / Separate Audit: Audited Single Audit

For a PHA that is a Component Unit or Department of a City, State, or Local Government and requires a separate audit and the Same Auditor Performs Financial Statement Audit and AUP

Independent Accountant's Report on Applying Agreed–Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by
1 (The Entity) and the U.S. Department of Housing and Urban Development, Real Estate
Assessment Center (REAC), solely to assist them in determining whether the electronic submission of
certain information agrees with related hard copy documents included within the OMB Uniform
Guidance reporting package. The Entity is responsible for the accuracy and completeness of the
electronic submission. This agreed-upon procedures engagement was conducted in accordance with
attestation standards established by the American Institute of Certified Public Accountants. The
sufficiency of the procedure is solely the responsibility of those parties specified in this report.
Consequently, we make no representation regarding the sufficiency of the procedure described below
either for the purpose for which this report has been requested or for any other purpose.
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with
the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically
submitted information and hard copy documents as shown in the chart below.

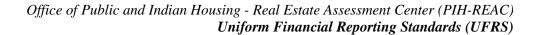
The Housing Authority is a	2 of the	3. We were engaged to perform an audit in
accordance with Title 2 U.S. Co	de of Federal Regulation	ons Part 200, Uniform Administrative
Requirements, Cost Principles, a	and Audit Requirements	s for Federal Awards (Uniform Guidance), for the
Housing Authority as of and for	the year ended	4, and have issued our report thereon dated
5. The information i	n the "Hard Copy Docı	uments" column was included within the scope, or
was a by-product, of that audit. I	Further, our opinion on	the fair presentation of the Housing Authority's
Financial Data Schedule (FDS)	lated6, wa	s expressed in relation to the basic financial
statements of the Housing Author	ority taken as a whole.	

A copy of the reporting package required by OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from the Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name	tification thumber			
Date	tification Number	06/22/2011		
Date		00/22/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.
- ⁴ Enter Fiscal Year End (mm/dd/yyyy).
- ⁵ Enter "Audit Report Date" (mm/dd/yyyy).
- ⁶ Enter Opinion Date on "Financial Data schedule" (mm/dd/yyyy).





Component Unit/No Separate Audit: CPA performed the Financial Statement Audit and the AUP but did not perform the audit in accordance with OMB Uniform Guidance

Audited Single "Audit for a PHA this is a component Unit or Department of a City, State, or Local Government and does not require a separate audit

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by ______1 (**The Entity**) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

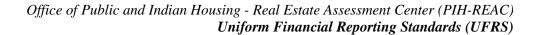
The Housing Authority is a	2 of the	3. We were engaged to pe	erform an
audit of the financial statements of	the Housing Authority	as of and for the year ended	4,
and have issued our report thereon	dated5. Fur	rther, our opinion on the fair prese	ntation of
the Housing Authority's Financial	Data Schedule (FDS) d	ated6 was expressed	in relation to
the basic financial statements of the	e Housing Authority tal	ken as a whole. We were not engage	ged to, and
did not; perform an audit in accorda	ance with Title 2 U.S. Co	ode of Federal Regulations Part 20	00, Uniform
Administrative Requirements, Cost	Principles, and Audit R	equirements for Federal Awards (Uniform
Guidance). Had we performed add	itional procedures, other	r matters might have come to our a	attention that
would have been reported to you. T	he information included	I in the "Hard Copy Documents" of	column was
included within the OMB Uniform	Guidance reporting pacl	kage.	

A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the **Entity**. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
UII		23760		
Firm Name				
Employer Iden	ntification Number			
Date		03/28/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.
- ⁴ Enter Fiscal Year End (mm/dd/yyyy).
- ⁵ Enter "Audit Report Date" (mm/dd/yyyy).
- ⁶ Enter Opinion Date on "Financial Data schedule" (mm/dd/yyyy).





Component Unit/No Separate Audit: CPA performed the audit in accordance with OMB Uniform
Guidance and the AUP but did not perform the Financial Statement Audit
Audited Single Audit for a PHA this is a component Unit or Department of a City, State, or Local
Government and does not require a separate audit

Independent Accountant's Report on Applying Agreed-Upon Procedure

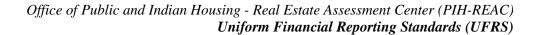
We have performed the procedure described in the second paragraph, which was agreed to by	of ess of vith
We compared the electronic submission of the items listed in the "UFRS Rule Information" column the corresponding printed document listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.	
The Housing Authority is a2 of the3 (The Reporting Entity). We we engaged to perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award (Uniform Guidance), for the Housing Authority as of and for the year ended4, and have issue our report thereon dated5. We were not engaged to, and did not perform an audit of the Housing authority's financial statements or the Housing Authority's Financial Data Schedule (FDS) objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. The information included in the "Hard Copy Documents" column was included within the Uniform Guidance reporting package.	ds ued), the
A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the Entity . We take no responsibility for the securithe information transmitted electronically to the U.S. Department of Housing and urban Developme REAC.	ity of
This report is intended solely for the information and use of the Entity and the U.S. Department of	

Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
UII		23760		
Firm Name				
Employer Ider	tification Number			
Date		03/28/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.
- ⁴ Enter Fiscal Year End (mm/dd/yyyy).
- ⁵ Enter "Audit Report Date" (mm/dd/yyyy).





Component Unit / Separate Audit: Audited Single Audit

For a PHA that is a Component Unit or Department t of a City, State, or Local Government and Requires a Separate Audit, and where a CPA other than the OMB Uniform Guidance Auditor Performs the AUP

Independent Accountant's Report on Applying Agreed–Upon Procedure
We have performed the procedure described in the second paragraph, which was agreed to by
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
The Housing Authority is a2 of the3. We were not engaged to, and did not, perform an audit of the Housing Authority financial statements or the Housing Authority's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Further, we were not engaged to, and did not, perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.
A copy of the reporting package required by OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from the Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form®	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form™	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name	115 - 11 - 11 - 11 - 1			
Employer Iden	ntification Number	06/22/2011		
Date		06/22/2011		

¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.

² Enter either "component unit," "department," "division," "agency," etc.

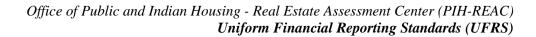
³ Enter Name of Reporting Entity which may be the same as 1.



APPENDIX 4

Component Unit / No Separate Audit: Agreed-Upon-Procedures (AUP) Attestation Reports

- 1. Audited Non-Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 2. Audited Non- Single Audit: CPA other than the Financial Statement Auditor performs the AUP
- 3. Audited Single Audit: Same Auditor Performs Financial Statement Audit and AUP
- 4. Audited Single Audit: CPA performs the Financial Statement Audit and the AUP and not the OMB Uniform Guidance Audit
- 5. Audited Single Audit: CPA performs the OMB Uniform Guidance Audit and the AUP but not the Financial Statement Audit
- 6. Audited Single Audit: CPA other than the OMB Uniform Guidance Auditor Performs the AUP





Component Unit / No Separate Audit: Audited Non-Single Audit

For a PHA that is a Component Unit or Department that is part of a City, State, or Local Government and does not require a separate audit, and the Same Auditor Performs Financial Statement Audit and AUP

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph of this report, which was agreed to by
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
The Housing Authority is a2 of the3 (the Reporting Entity). We were engaged to perform an audit of the financial statements of the Reporting Entity as of and for the year ended4 and have issued our reports thereon dated5. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Housing Authority's Financial Data Schedule (FDS) dated6 was expressed in relation to the basic financial statements of the Reporting Entity taken as a whole.
A copy of the reporting package and the FDS, which includes the auditor's reports, is available in its entirety from the Reporting Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.
This report is intended solely for the information and use of the Entity and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
UII		23760		
Firm Name				
Employer Ider	ntification Number			
Date		03/28/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.
- ⁴ Enter Fiscal Year End (mm/dd/yyyy).
- ⁵ Enter "Audit Report Date" (mm/dd/yyyy).
- ⁶ Enter Opinion Date on "Financial Data schedule" (mm/dd/yyyy).



Component Unit/No Separate Audit: Audited Non-Single Audit

For a PHA that is a Component Unit or Department that is part of a City, State, or Local Government and does not require a separate audit, and where a CPA other than the Financial Statement Auditor Performs the AUP

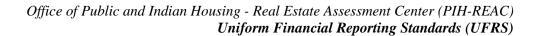
Independent Accountant's Report on Applying Agreed-Upon Procedure



Office of Public and Indian Housing - Real Estate Assessment Center (PIH-REAC) Uniform Financial Reporting Standards (UFRS)

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
UII		23760		
Firm Name				
Employer Ide	ntification Number			
Date		03/28/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.





Component Unit/No Separate Audit: Audited Single Audit

For a PHA that is a Component Unit or Department that is part of a City, State, or Local Government and does not require a separate audit, and the Same Auditor Performs Financial Statement Audit and AUP

Independent Accountant's Report on Applying Agreed-Upon Procedure

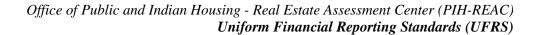
We have performed the procedure described in the second paragraph, which was agreed to by 1 (The Entity) and the U.S. Department of Housing and Urban Development, Real Estate
Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents. The Entity is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
The Housing Authority is a2 of the3(the Reporting Entity). We were engaged to perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), for the Reporting Entity as of and for the year ended4, and have issued our reports thereon dated5. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Housing Authority's Financial Data Schedule (FDS) dated6 was expressed in relation to the basic financial statements of the Reporting Entity taken as a whole.
A copy of the reporting package required by OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from the reporting entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.
This report is intended solely for the information and use of the Entity and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone

other than these specified parties.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
UII		23760		
Firm Name				
Employer Identification Number				
Date		03/28/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.
- ⁴ Enter Fiscal Year End (mm/dd/yyyy).
- ⁵ Enter "Audit Report Date" (mm/dd/yyyy).
- ⁶ Enter Opinion Date on "Financial Data schedule" (mm/dd/yyyy).





Component Unit/Separate Audit: CPA performed the Financial Statement Audit and the AUP but did not perform the audit in accordance with OMB Uniform Guidance

Audited Single Audit for a PHA this is a component Unit or Department of a City, State, or Local Government and requires a separate audit

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure describ	bed in the second J	paragraph, which was agreed to by	у
		ousing and Urban Development, I	
Assessment Center (REAC), solely to ass			
certain information agrees with related ha	ard copy document	is included within the OMB Unifo	orm
Guidance reporting package. The Housin	g Authority is resp	onsible for the accuracy and com	pleteness of
the electronic submission. This agreed-up	on procedure eng	agement was conducted in accorda	ance with
attestation standards established by the A	merican Institute	of Certified Public Accountants. T	'he
sufficiency of the procedure is solely the			
Consequently, we make no representation			ed below
either for the purpose for which this repo	rt has been request	ed or for any other purpose.	
We compared the electronic submission of the corresponding printed document listed performance of our agreed-upon procedu submitted information and hard copy doc	d in the "Hard Cop are indicate agreem	by Documents" column. The resultent or non-agreement of electronic	ts of the
The Housing Authority is a	2 of the	3. We were engaged to p	erform an
audit of the financial statements of the He			
and have issued our report thereon dated			
the Housing Authority's Financial Data			
the basic financial statements of the House			
did not; perform an audit in accordance v	with Title 2 U.S. C	ode of Federal Regulations Part 20	00, Uniform
Administrative Requirements, Cost Princ	ciples, and Audit R	equirements for Federal Awards (Uniform
Guidance). Had we performed additional	l procedures, other	matters might have come to our	attention that

A copy of the financial statement package required by OMB Uniform Guidance, which included the auditor's reports, is available in its entirety from the **Entity**. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.

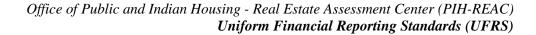
would have been reported to you. The information included in the "Hard Copy Documents" column was

included within the OMB Uniform Guidance reporting package.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form*	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form [®]	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name				
	tification Number			
Date		06/22/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.
- ⁴ Enter Fiscal Year End (mm/dd/yyyy).
- ⁵ Enter "Audit Report Date" (mm/dd/yyyy).
- ⁶ Enter Opinion Date on "Financial Data schedule" (mm/dd/yyyy).





Component Unit/Separate Audit: CPA performed the audit in accordance with OMB Uniform Guidance and the AUP but did not perform the Financial Statement Audit

Audited Single Audit for a PHA this is a component Unit or Department of a City, State, or Local Government and requires a separate audit

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by1 (The Entity) and the U.S. Department of Housing and Urban Development, Re Assessment Center (REAC), solely to assist them in determining whether the electronic submiss certain information agrees with related hard copy documents included within the OMB Uniform Guidance reporting package. The Housing Authority is responsible for the accuracy and complet the electronic submission. This agreed-upon procedure engagement was conducted in accordan attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described either for the purpose for which this report has been requested or for any other purpose.	ssion of m eteness of ace with
We compared the electronic submission of the items listed in the "UFRS Rule Information" col the corresponding printed document listed in the "Hard Copy Documents" column. The results performance of our agreed-upon procedure indicate agreement or non-agreement of electronica submitted information and hard copy documents as shown in the chart below.	of the
The Housing Authority is a2 of the3. We were engaged to perfaudit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrated Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance Housing Authority as of and for the year ended4, and have issued our report thereon da5. We were not engaged to, and did not perform an audit of the Housing authority's statements or the Housing Authority's Financial Data Schedule (FDS), the objective of which we the expression of an opinion. Accordingly, we do not express such an opinion. The information in the "Hard Copy Documents" column was included within the OMB Uniform Guidance report package.	rative re), for the ated financial would be a included
A copy of the financial statement package required by OMB Uniform Guidance, which include auditor's reports, is available in its entirety from the Entity . We take no responsibility for the so the information transmitted electronically to the U.S. Department of Housing and urban Develor REAC.	ecurity of
This report is intended solely for the information and use of the Entity and the U.S. Departmen	ıt of

Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone

other than these specified parties.



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule,all CFDAs,If applicable	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	•	0
5	General information (data element series G2000, G2100, G2200,G9000, G9100)	OMB Data Collection Form [™]	•	0
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	•	0
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form™	•	0
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	•	0
UII		73870		
Firm Name				
	tification Number	24/22/22/2		
Date		06/22/2011		

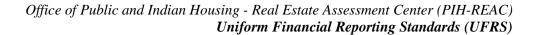
¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.

² Enter either "component unit," "department," "division," "agency," etc.

³ Enter Name of Reporting Entity which may be the same as 1.

⁴ Enter Fiscal Year End (mm/dd/yyyy).

⁵ Enter "Audit Report Date" (mm/dd/yyyy).





other than these specified parties.

4.6

Component Unit / No Separate Audit: Audited Single Audit

For a PHA that is a Component Unit or Department that is part of a City, State, or Local Government and does not require a separate audit, and where a CPA other than the Financial Statement Auditor Performs the AUP

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by
We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.
The Housing Authority is a 2 of the 3(the Reporting Entity). We were not engaged to, and did not, perform an audit of the Reporting Entity's Financial statements or the Housing Authority's Financial Data Schedule (FDS), the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Further, we were not engaged to, and did not, perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.
A copy of the reporting package required by OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from the reporting entity. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and urban Development, REAC.
This report is intended solely for the information and use of the Entity and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone



PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit	•	0
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	•	0
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	•	0
UII		23760		
Firm Name				
Employer Ider	ntification Number			
Date		03/28/2011		

- ¹ Enter Name of Entity, such as the City of XXXXX, XXXX nonprofit agency, Housing Authority of XXXX, etc.
- ² Enter either "component unit," "department," "division," "agency," etc.
- ³ Enter Name of Reporting Entity which may be the same as 1.