8.0 IPA REVIEW PROCESS

8.0 IPA REVIEW PROCESS

To view and verify a PHA's financial data via the Internet using FASS-PH, an Independent Public Accountant (IPA), or auditor, must:

- Have a HUD user ID ("M" or "I" ID)
- Have a UII #
- Be assigned a PHA Verifier role (FASS-PH Verifier)
- Be assigned to the PHA

Although the auditor is responsible for registering for their user ID, they must contact the coordinator for the PHA they represent to receive the user ID and system PHA access rights. An auditor is considered an authorized user when they have received their user ID from the PHA's coordinator.

You only register once for a HUD user ID. If you represent more than one PHA, simply provide your existing user ID to the coordinator for every additional PHA. Each coordinator will, in turn, assign the necessary access rights for their PHA to that user ID.

Note

There are a total of 8 Attestation Screens in FASS-PH:

- A-133 / Same Financial Statement Auditor / Non Component Unit
- Non A-133 / Same Financial Statement Auditor / Non Component Unit
- A-133 / Same Financial Statement Auditor / Component Unit
- Non A-133 / Same Financial Statement Auditor / Component Unit
- A-133 / Different Financial Statement Auditor / Non Component Unit
- Non A-133 / Different Financial Statement Auditor / Non Component Unit
- A-133 / Different Financial Statement Auditor / Component Unit
- Non A-133 / Different Financial Statement Auditor / Component Unit

Please refer to Guidelines on Reporting and Attestation Requirements of Uniform Financial Reporting Standards (UFRS) – May 2002 via FASS-PH Products website for further details on the updates to the Attestations Screens.

Note

In order to begin your review, log into the FASS-PH system (refer to Section 3.1).

Note

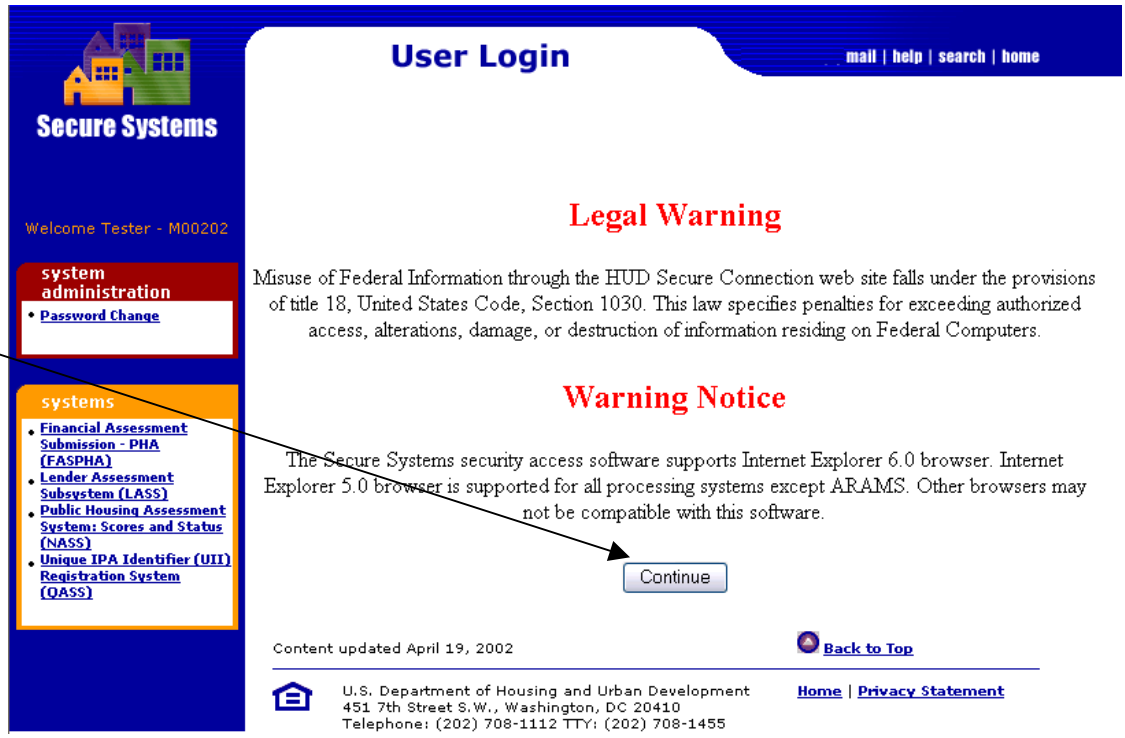
In general, the UII is a unique identifier that distinguishes an audit firm office. If you have a question regarding your UII, contact your auditor or audit firm office. Audit firms can register for a UII via the Quality Assurance Subsystem (QASS). **FASS-PH does not administer UIIs.**

Step 1:

Enter User Name and Password.

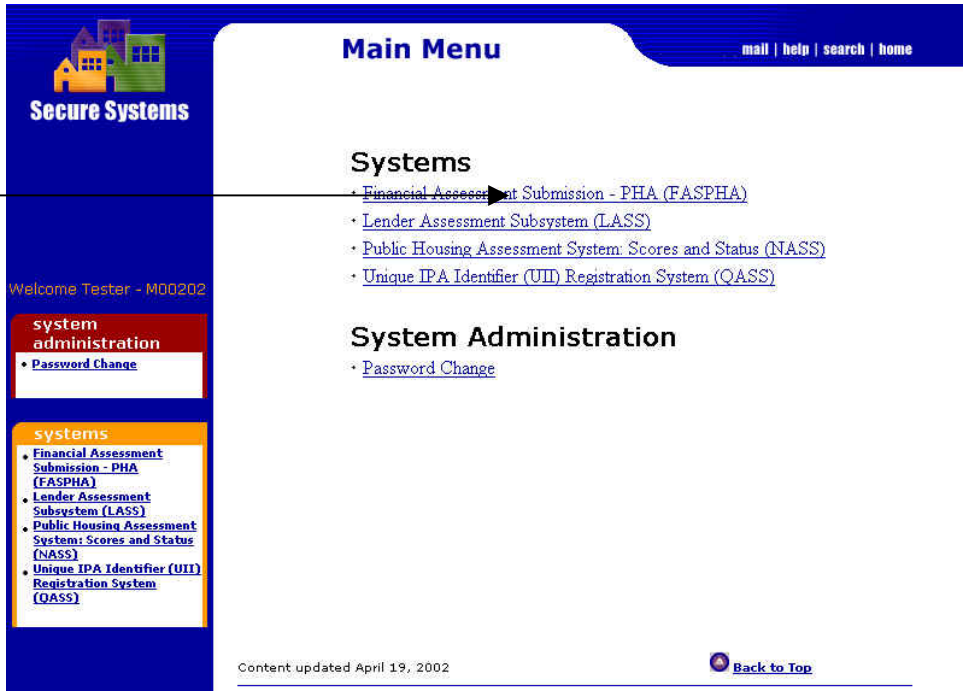
Step 2:

Click Continue.



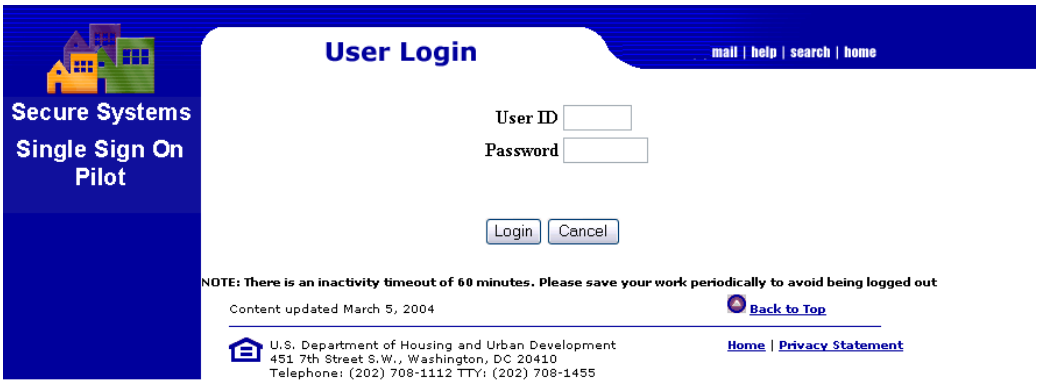
Step 3:

Click on the Financial Assessment Submission PHA-(FASPHA) link.



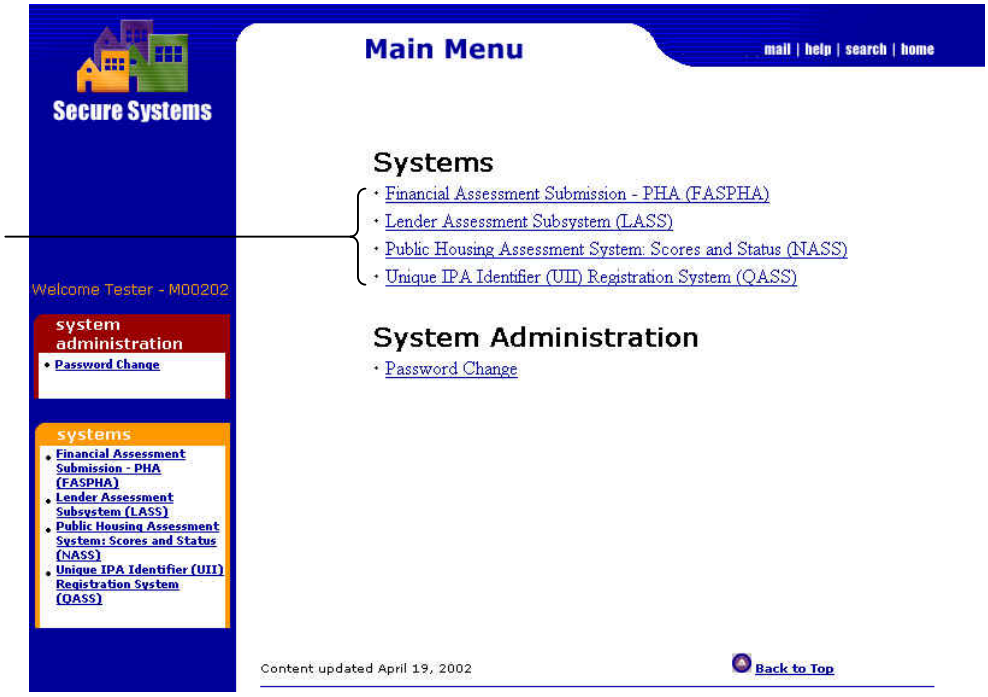
Step 4: Single click on the Financial Assessment Subsystem – PHA (FASPHA) Link. This may take you to a second log on screen, where the user will need to re-enter their user ID and password. Otherwise the user will enter the FASS-PH introduction page.

The following screen displays the second log on screen.



After entering your user ID and password, the user is directed again to the Main Menu.

FINANCIAL ASSESSMENT – SECURE SYSTEMS MENU PAGE (ALL DATA IS FICTITIOUS TEST DATA)



Step 5: Single click on the Financial Assessment Subsystem – PHA (FASPHA) Link. This will take you to the FASS-PH system.

The following screen displays the inbox.

8.0 IPA Review Process

Available Links:
- *Inbox*
- *Delete Draft Submissions*
- *Additional Help*

Instructions

Submission Criteria Dropdowns:
- *PHA Code*
- *Submission Type*
- *Status*
- *Fiscal Year End*

Submission Table:
- *displays submissions in the user's inbox*

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

| Inbox | Delete Draft Submission |

Additional Help

PHA Code: ALL
Submission Type: ALL
Status: ALL
Fiscal End Year: ALL 2003 Go

Instructions:
To create a new submission, select the desired PHA and hit the GO button.Then select the Create New Submission link. WARNING - Only open one submission at a time to avoid data corruption problems.

STATUS	PHA CODE	PHA NAME	TYPE	FISCAL YEAR END	DATE RECEIVED	FASS ANALYST
Review	GQ001	Guam Housing and Urban Renewal Authority	Unaudited/A-133	09/30/2003	01/06/2004	Nicholas Miele
Review	FL016	THE HOUSING AUTHORITY OF THE CITY OF SANFORD, FLORIDA	Audited/A-133	06/30/2003	02/19/2004	Felicia Denman
Review	AL006	Housing Authority of the City of Montgomery	Audited/A-133	03/31/2003	01/14/2004	Rochelle McKinney

| Top of Page |

| Inbox | Delete Draft Submission |

Additional Help

| User Guide and System Documentation | Technical Assistance Center |

Reviewing a Financial Submission

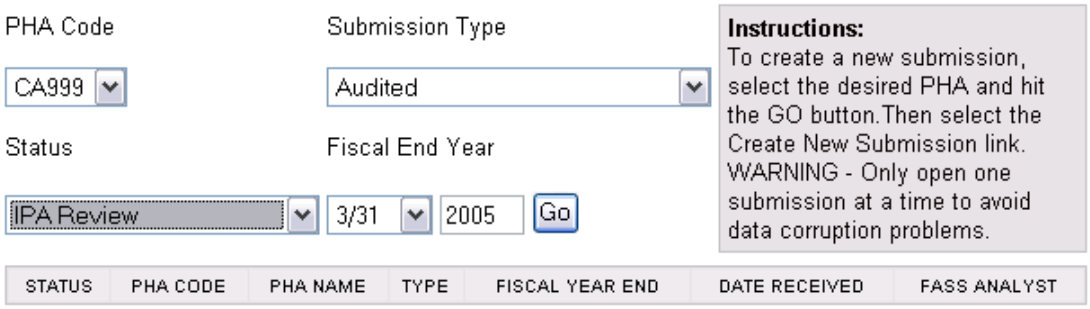
8.1 Inbox

The **Inbox** page is the first page in FASS-PH. The table on the Inbox page displays all financial data submissions assigned to the authorized user to date. The table may be blank the first time you access FASS-PH; data submissions cannot be displayed until they are created in the system.

The following steps will describe the IPA review process. A sample PHA submission will be used:

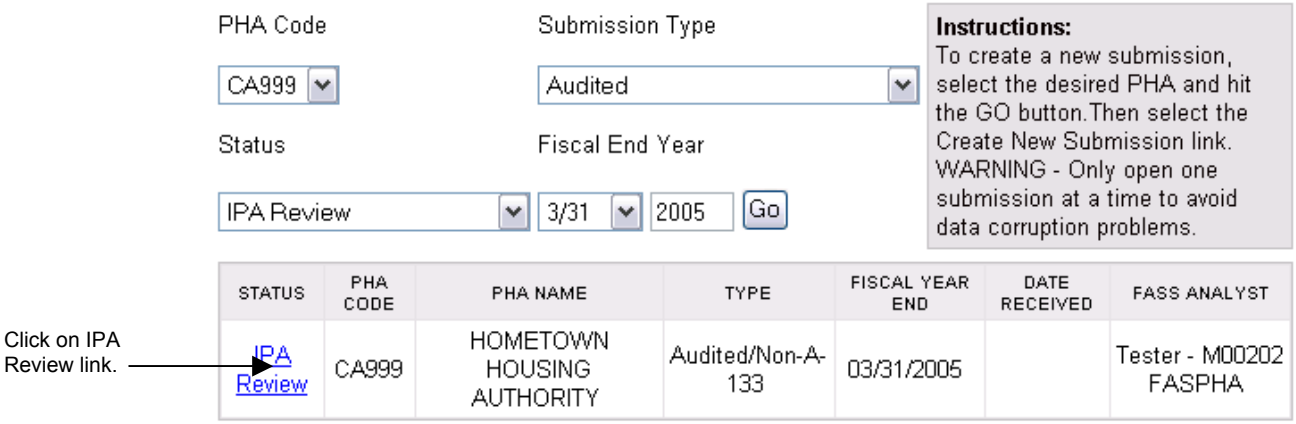
PHA Code:	CA999
FYE:	03/31/2005
Program:	Low Rent

Step 1: From the Inbox page, select/ enter the designated PHA Code, Submission Type, IPA Review, Fiscal End Year (month/day), and Fiscal End Year (year) from the dropdown boxes and click Go.



Step 2: The inbox will refresh and will display submission(s) in IPA Review status.

In the *Status* column, click on the IPA Review link to view the **Financial Data Schedule** page for the selected submission.



8.2 Financial Data Schedule

The **Financial Data Schedule** (FDS) page contains financial information on every federal program under which a PHA receives funding. The Auditor compares this read-only electronic FDS with the hard copy FDS that was submitted by the PHA for comparison. Each electronic FDS is comprised of two tabs: **Balance Sheet** and **Revenue & Expense**.

- The **Balance Sheet** tab lists specific line items for assets, liabilities, and equity.
- The **Revenue & Expense** tab lists specific line items for revenue and expenses and memo entries.

To navigate between the tabs, click on the tab at the top of the table, or click on the link at the bottom of the table. A darkened tab denotes the page currently displayed. Some line items include Details links to additional **Details** pages, which require review by the Auditor.

Step 1: At the top of the Financial Data Schedule page, click on the right Arrow button in the ***Select a Program*** field to view a list of programs. Click on the program name in the list to select it and review the data entry page for that program.

*Select **Low Rent Public Housing** from the Program dropdown.*

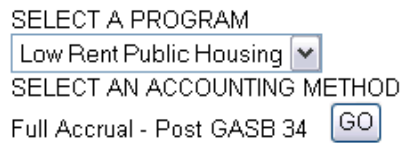
Step 2: Click on the Go button to review the Financial Data Schedule data entry page based on the selected criteria. The appropriate Financial Data Schedule page displays showing the Balance Sheet tab.

Step 3: Click on the drop-down menu to select an ***Accounting Method***.

*Select **Full Accrual - Post GASB 34.***

Select:
Low Rent program.

Select:
Full Accrual - post GASB34 accounting method.



Instructions:
Select a Program and Accounting Method. Then press the "GO" button to refresh the page. Click the Validate button to verify the data against the system business rules.

Step 4: Verify that the information on the Balance Sheet is accurate.
Use the scroll bar to view the entire page.

FINANCIAL ASSESSMENT – BALANCE SHEET (ALL DATA IS FICTITIOUS TEST DATA)

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

Balance Sheet | Revenue & Expense

LINE ITEM #	DESCRIPTION	VALUE	DETAILS
Assets	**Current Assets** **Cash:**		
111	Cash - Unrestricted	$ 300,000	---
115	Cash - Restricted for Payment of Current Liabilities	$ 50,000	---
112	Cash - Restricted - Modernization and Development	$ 7,696	---
113	Cash - Other Restricted	$ 8,459	---
114	Cash - Tenant Security Deposits	$ 20,000	---
100	**Total Cash**	**$ 386,155**	---

Step 5: After verifying the Balance Sheet, click on the **Revenue & Expense** tab name at the top of the table. The Revenue & Expense tab page displays. Again, use the scroll bar to view the entire page.

FINANCIAL ASSESSMENT – REVENUE & EXPENSE (ALL DATA IS FICTITIOUS TEST DATA)

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

Balance Sheet | Revenue & Expense

LINE ITEM #	DESCRIPTION	VALUE	DETAILS
703	Net Tenant Rental Revenue	$ 200,000	---
* 704	Tenant Revenue - Other	$ 70,875	---
705	**Total Tenant Revenue**	**$ 270,875**	---
706	HUD PHA Operating Grants	$ 100,000	---
706.1	Capital Grants	$ 17,599	---
708	Other Government Grants	$ 77,606	---
** 711	Investment Income - Unrestricted	$ 10,059	---
712	Mortgage Interest Income	$ 5,000	---

Step 6: Repeat these steps to review the **Balance Sheet** and **Revenue & Expense** tabs for each federal program under which the PHA receives funding.

Note

A Details link in the *Details* column of a line item indicates a **Details** page containing additional required information. It is important that an auditor review every **Details** page.

Step 7: *To review a **Details** page:*

In the *Details* column of the line item, click on the Details link.

1104	Prior Period Adjustments, Equity Transfers and Correction of Errors	$ 4,330,035	[Details]

The **Details** page displays. Scroll down, if necessary, to view the entire page.

Note

Some program line items require users to provide additional account details. For example:

- Line item 1104 details is available for all programs.
- Line item 1120 details is required for Low Rent Public Housing program.
- Line item 706 details is required for Section 8 programs only.

PHA Code: CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

Program #: 14.850a - Low Rent Public Housing
Line Item #:1104 - Prior Period Adjustments, Equity Transfers and Correction of Errors

Instructions:
Enter the account descriptions and account values for the associated line items.

Account Details | Back to Revenue & Expense

LINE ITEM #	ACCOUNT DESCRIPTION	AMOUNT
Prior Period Adjustments and Correction of Errors		
1104-010	Test Data	$4,330,035
1104-020		
1104-030		
1104-040		
1104-050		
1104-060	All Others	
	Total Prior Period Adjustments and Correction of Errors	$4,330,035
Equity Transfers		
1104-070		
1104-080		
1104-090		
1104-100		
1104-110		
1104-120	All Others	
	Total Equity Transfers	$0
	Total Prior Period Adjustments, Equity Transfers and Correction of Errors	$4,330,035

Step 8: To return to the previous page, click on the Back to link (e.g., Back to Revenue & Expense link to return to the **Revenue & Expense** page) at the top or bottom of the table.

Step 9: After reviewing the **Financial Data Schedule** pages for each federal program under which the PHA receives funding, click on the PHA Info link at either the top or bottom of the page to continue to the **PHA Info** page.

8.3 PHA Info

The PHA Info page contains basic information about a PHA and the type of programs under which they are funded. The PHA Info page contains two tabs – ***PHA Info*** and ***Program Selection***. Users can change tab by clicking on the tab. A tab is active if the tab name appears in dark bold.

Step 1: The **PHA Info** tab contains basic information about the PHA, including name, PHA code, address, and fiscal year end date.

Review the information provided on the PHA Info page. Please note the 'Component Unit' option and verify whether or not this option should be checked.

FINANCIAL ASSESSMENT – PHA INFO PAGE

PHA Info | Program Selection

PHA Code	CA999
PHA Name	HOMETOWN HOUSING AUTHORITY
EIN Number	
Street Address (line 1)	1234 HOMETOWN HWY
Street Address (line 2)	
City	HOMETOWN
State	CA
Zip Code	94102
Reporting Beginning Date	04/01/2004
Reporting Ending Date	03/31/2005
Submission Type	○ Audited/ A-133 ◉ Audited/ Non- A-133
	☑ Component Unit (Check this box if the PHA is a component unit of the local government or local jurisdiction and will **not** be receiving its own separate A-133 or non A-133 audit.)

Please review the instructions to determine whether or not the Component Unit option should be checked.

Step 2: After verifying the PHA Info page, click on the **Program Selection** tab name to verify the programs filed for the submission.

The Program Selection page displays.

FINANCIAL ASSESSMENT – PROGRAM SELECTION

PHA Info | Program Selection

CFDA#	NAME OF PROGRAM	SELECT
14.175	Adjustable Rate Mortgages	☐
14.182	N/C S/R Section 8 Programs	☐
14.312	New Approach Anti-Drug Grants	☐
14.850a	Low Rent Public Housing	☑
14.850b	Development	☐
14.852	Public Housing_Comprehensive Improvement Assistance Program	☐
14.853	Public Housing_Tenant Opportunities Program	☐
14.854	Public and Indian Housing Drug Elimination Program	☐
14.855	Section 8 Rental Voucher Program	☐
14.856	Lower Income Housing Assistance Program_Section 8 Moderate Rehabilitat	[Details]
14.857	Section 8 Rental Certificate Program	☐

Step 3: After reviewing the **PHA Info** pages click on the Data Collection Form link at either the top or bottom of the page to continue to the **Data Collection Form** page.

The General Information tab of the Data Collection Form will display.

8.4 Data Collection Form

The **Data Collection Form** page contains supplemental information pertaining to the PHA's submission. Use the scroll bar to view the entire page. The Data Collection Form page has three tabs: General Information, Financial Statements, and Federal Programs.

- The **General Information** tab contains basic background information on the PHA, including fiscal year end and audit information.
- The **Financial Statements** tab contains information concerning the expected results of the audit for the reporting period.
- The **Federal Programs** tab contains identification of agencies required to receive the reporting package as well as additional financial statement information.

To navigate between the pages, click on the tab name at the top of the table. The tab for the current page displays in dark bold. Some line items on the **Data Collection Form** page include links to **Details** pages.

Step 1: Review the information on the **General Information** tab. Use the scroll bar to view the entire page, if necessary.

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

General Information | Financial Statements | Federal Programs

ELEMENT #	DESCRIPTION	VALUE	DETAILS
* G9000-010	Fiscal Year Ending Date	03/31/2005	---
* G2000-020	Audit Period Covered	Annual	---
G2000-030	Audit Period Covered - Months	12	---
* G9000-020	Employer Identification Number	112233445	---
* G2000-040	Multiple EIN Indicator	Yes	[Details]
* G9000-030	Data Universal Numbering System (DUNS) Number	123456789	---
* G2000-050	Multiple DUNS Indicator	Yes	[Details]
* G9100-010	Auditee Name	HOMETOWN HOUSING AUTHORITY	---

Note:
Only a portion of the General Information tab is displayed here.

Note

A Details link in the *Details* column of a line item indicates a **Details** page containing additional required information.

Step 2: If a **Details** link displays on the Details column, you can click on the link and review every Details page on the General Information tab.

For example, if the PHA submitter selected 'Yes' for element #G2000-040 Multiple EIN Indicator, the auditor can click on the **Details** link to review the multiple EIN details page.

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

Instructions:
List the multiple Employer Identification Numbers (EINs) below.

Multiple EIN Details[Back to General Information]

#	EIN	#	EIN	#	EIN
1	111111111	2	222222222	3	333333333
4	444444444	5	555555555	6	
7		8		9	

Step 3: Return to the General Information page by clicking on the Back to General Information link. After completing the review on the General Information page, click on the **Financial Statements** tab name.

The Financial Statements page displays.

Step 4a:

FINANCIAL ASSESSMENT – FINANCIAL STATEMENTS (03/31/2004 AND PRIOR)

General Information | Financial Statements | Federal Programs

ELEMENT #	DESCRIPTION	VALUE	DETAILS
* G3000-005	Financial Statements Using Basis Other Than GAAP	No	---
* G3000-010	Type of Audit Report	Qualified Opinion	[Details]
* G3000-020	"Going Concern" Indicator	No	---
* G3000-030	Reportable Condition Indicator	No	---
* G3000-040	Material Weakness Indicator	No	---
* G3000-050	Material Noncompliance Indicator	No	---

* mandatory field

If a **Details** link displays on the Details column, you can click on the link and review every Details page on the Financial Statements tab.

For example, if the PHA submitter selected 'Qualified Opinion' for element #G3000-010 Type of Audit Report, the auditor can click on the **Details** link to review the provided information.

Step 4b:

FINANCIAL ASSESSMENT – FINANCIAL STATEMENTS (06/30/2004 AND BEYOND)

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

Instructions:
Please complete the following information and click the Save button. Click the Details link to enter the information for element G3000-010.

General Information | Financial Statements | Federal Programs

ELEMENT #	DESCRIPTION	VALUE	DETAILS
* G3000-005	Financial Statements Using Basis Other Than GAAP	No	---
* G3000-010	Type of Audit Report	☑ Unqualified Opinion ☐ Qualified Opinion ☐ Adverse Opinion ☐ Disclaimer of Opinion	[Details]
* G3000-020	"Going Concern" Indicator	No	---
* G3000-030	Reportable Condition Indicator	No	---
* G3000-040	Material Weakness Indicator	No	---
* G3000-050	Material Noncompliance Indicator	No	---

If a **Details** link displays on the Details column, you can click on the link and review the Details page for the Financial Statements tab.

For example, 'Qualified Opinion' for element #G3000-010 Type of Audit Report is selected; the auditor can click on the **Details** link to review the provided information.

FINANCIAL ASSESSMENT – AUDIT DETAILS (06/30/2004 AND BEYOND)

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

Instructions:
Please select the Fund Type and Fund Opinion for each program and click the Save button. All non-major funds must have the same Fund Opinion.

Audit Details [Back to Financial Statements]

CFDA#	NAME OF PROGRAM		DETAILS
14.850a	**Low Rent Public Housing**		---
* G3000-060	Fund Type	Major Fund	---
* G3000-070	Fund Opinion	Unqualified Opinion	[Details]

* mandatory field

Step 5: A Details link displays on the Details column for each program. You can click on the link and review the Details associated with Fund Opinion selected.

Step 6: Return to the Audit Details page by clicking on the Back to Audit Details link. After reviewing Audit Details screen, on the Back to Financial Statements link. After completing the review on the Financial Statements page, click on the **Federal Programs** tab name.

Federal Programs page displays.

Step 7a: **FINANCIAL ASSESSMENT – FEDERAL PROGRAMS (03/31/2004 AND PRIOR)**

General Information | Financial Statements | Federal Programs

ELEMENT #	DESCRIPTION	VALUE	DETAILS
*G4000-010	Type of Audit Report on Major Program Compliance	Unqualified Opinion	---
*G4000-020	Dollar Threshold Used to Distinguish Type A and Type B Programs	$10,000	---
*G4000-030	Low-Risk Auditee Indicator	No	---
*G4000-040	Indicator-Any Audit Findings Disclosed that are Required to be Reported	No	---
*G4000-050	Federal Agencies Required to Receive the Reporting Package	Other	
G4000-060	Enter name if Other is selected for G4000-050	Other Dept	---
G4000-061	Enter name if Other is selected for G4000-050 and there are two federal agencies required to receive the reporting package	Another Dept	---
*G4000-070	Does the auditors report include a statement that the auditees financial statement include departments, agencies, or other organizational units expending greater than $300,000	Yes	---
G4000-080	Was a Schedule of Prior Audit Findings prepared?	No	---
*G4100-040	Total Federal Awards Expended	$20,000	[Details]

* mandatory field

A **Details** link displays on the Details column, you can click on the link to review the Details page for the Federal Programs tab.

For example, the auditor can click on the **Details** link for G4100-040 Total Federal Awards Expended to review the provided information.

Total Federal Awards Expended Details[Back to Federal Programs]

14.850a	Low Rent Public Housing		---
*G4100-030	Amount Expended	$10,000	---
*G4200-010	Major Federal Program Indicator	No	---
G4200-070	Audit Finding Reference Number	11223344	---
*G4200-080	Are Awards Part of the Research and Development Cluster?	Yes	---
*G4200-090	Are Awards Received Directly from a Federal Agency?	Yes	---
G4100-050	Total Amount of Questioned Costs	$5,000	[Details]

* mandatory field

Step 7b: **FINANCIAL ASSESSMENT – FEDERAL PROGRAMS (NON-A-133 06/30/2004 AND BEYOND)**

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

General Information | Financial Statements | Federal Programs

ELEMENT #	DESCRIPTION	VALUE	DETAILS
* G4000-014	Type of Audit Opinion on Compliance	Unqualified Opinion	---
* G4100-040	Total Federal Awards Expended	$200,000	[Details]

* mandatory field

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/A-133

General Information | Financial Statements | Federal Programs

ELEMENT #	DESCRIPTION	VALUE	DETAILS
* G4000-020	Dollar Threshold Used to Distinguish Type A and Type B Programs	$300,000	---
* G4000-030	Low-Risk Auditee Indicator	No	---
* G4000-040	Indicator-Any Audit Findings Disclosed that are Required to be Reported	No	---
* G4000-050	Federal Agencies Required to Receive the Reporting Package	Housing and Urban Development	
G4000-060	Enter name if Other is selected for G4000-050		---
G4000-061	Enter name if Other is selected for G4000-050 and there are two federal agencies required to receive the reporting package		---
* G4000-070	Does the auditor's report include a statement that the auditee's financial statements include depts., agencies, or organizational units expending more than $500,000 in Federal awards that have separate A-133 audits which are not included in this audit?	Yes	---
* G4000-080	Was a Schedule of Prior Audit Findings prepared?	No	---
* G4100-040	Total Federal Awards Expended	$500,000	[Details]

* mandatory field

For submissions 6/30/2004 and beyond the Federal Programs screen displays differently for Non-A-133 submissions and A-133 submissions.

A **Details** link displays on the Details column, you can click on the link to review the Details page for the Federal Programs tab.

For example, the auditor can click on the **Details** link for G4100-040 Total Federal Awards Expended to review the provided information.

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/Non-A-133

Total Federal Awards Expended Details [Back to Federal Programs]

CFDA#	NAME OF FEDERAL PROGRAM		DETAILS
14.850a	**Low Rent Public Housing**		---
* G4100-030	Amount Expended	$200,000	---

* mandatory field

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/A-133

Total Federal Awards Expended Details [Back to Federal Programs]

CFDA#	NAME OF FEDERAL PROGRAM		DETAILS
14.850a	**Low Rent Public Housing**		---
* G4100-030	Amount Expended	$500,000	---
* G4200-010	Major Federal Program Indicator	Yes	---
* G4200-050	Type of Opinion on Major Program	Unqualified Opinion	---
* G4200-060	Number of A-133 Compliance Audit Findings	0	[Details]
G4200-070	Audit Finding Reference Number		---
* G4200-080	Are Awards Part of the Research and Development Cluster?	No	---
* G4200-090	Are Awards Received Directly from a Federal Agency?	No	---
G4100-050	Total Amount of Questioned Costs		---

* mandatory field

Step 7b(i) For Audited/A-133 submission types a **Details** link displays on the Details column, for G4200-060. You can click on the link to review the number of compliance Audit Findings.

Step 7b(ii) To return to the Total Federal Awards Expended Details page click on the Back to Total Federal Awards Expended Details link.

Step 8: To return to the Federal Programs page click on the Back to Federal Programs link. After completing the review on the Federal Programs page, click on the **Notes and Findings** link.

8.5 Notes and Findings

The Notes & Findings page contains attached files with narrative notes and audit information. It may display up to six tabs: the **Notes** tab, the **Audit Information** tab, the **Audit Findings** tab, the **Action Plan** tab, the **MD&A** tab, and the **Financial Statements** tab. To change tabs, click on the tab at the top of the table. The tabs that display and are mandatory depend on the submission type, the accounting method, and whether the PHA is reporting as a component unit. Please refer the matrix below to determine which attachments are mandatory for your particular submission.

Notes & Findings Business Rules Matrix
(current as of FASS-PH Release 7.3.0.0)

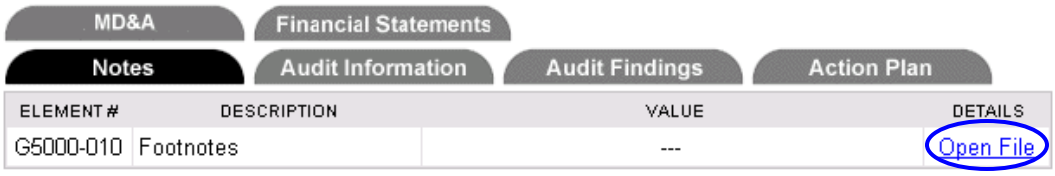
Submission Type	A-133	A-133	A-133	A-133	Non-A-133	Non-A-133	Non-A-133	Non-A-133
Component Unit *	No	No	Yes	Yes	No	No	Yes	Yes
Acct Method **	Post GASB 34	Pre GASB 34	Post GASB 34	Pre GASB 34	Post GASB 34	Pre GASB 34	Post GASB 34	Pre GASB 34
Notes	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Opinion)	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Attachment)	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available
Audit Findings	Mandatory	Mandatory	Mandatory	Mandatory	Not Available	Not Available	Not Available	Not Available
Action Plan	Optional	Optional	Optional	Optional	Not Available	Not Available	Not Available	Not Available
MD&A ***	Mandatory	Not Available	Not Available	Not Available	Mandatory	Not Available	Not Available	Not Available
Financial Statements ***	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available

* Users set the component unit option to 'Yes' by checking the checkbox on the PHA Info page.
** If at least 1 FDS program is reported under the Full Accrual/Post GASB 34 accounting method, use a Post GASB 34 column in this matrix.
*** The MD&A and Financial Statements tabs apply only to submissions with FYEs of 09/30/01 and beyond.

Step 1: Review the attached file on the **Notes** tab, which contains footnotes pertaining to the general-purpose financial statements.

Click on the Open File link to view attachment.

FINANCIAL ASSESSMENT – NOTES TAB



Step 2: Review the attached file on the **Audit Information** tab which contains following opinions:

- Independent Auditor's Report (Single Audit, Yellow Book and GAAS Audit)
- Report on Compliance and Internal Control Over Financial Reporting (Single Audit, Yellow Book)
- Report on Compliance and Internal Control Over Compliance in Accordance with OMB Circular A-133 (Single Audit only)
- Schedule of Expenditures of Federal Awards with Notes (Single Audit only)

Click on the Open File link to view attachment.

FINANCIAL ASSESSMENT – AUDIT INFORMATION TAB

MD&A | Financial Statements | Notes | Audit Information | Audit Findings | Action Plan

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G5100-010	Opinion on Supplemental Information	Unqualified Opinion	---
G5100-020	Auditor Opinions and Schedule of Expenditure of Federal Awards	---	Open File

Step 3: Review the attached file on the **Audit Findings** tab which contains the following information:

- Schedule of Findings and Questioned Costs (Including Summary of Auditor Results)
- Summary Schedule of Prior Audit Findings

Click on the Open File link to view attachment.

FINANCIAL ASSESSMENT – AUDIT FINDINGS TAB

MD&A | Financial Statements | Notes | Audit Information | Audit Findings | Action Plan

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G5200-010	Audit Finding(Current & Prior Year Findings)	---	Open File

Step 4: Review the attached file on the **Action Plan** tab which contains the Corrective Action Plan.

Click on the Open File link to view attachment.

FINANCIAL ASSESSMENT – ACTION PLAN TAB

MD&A | Financial Statements | Notes | Audit Information | Audit Findings | Action Plan

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G5300-010	Corrective Action Plan (Current & Prior Year Findings)	---	Open File

Step 5: Review the attached file on the **Management's Discussion & Analysis (MD&A)** tab which contains Management Discussion & Analysis.

Click on the Open File link to view attachment.

FINANCIAL ASSESSMENT – MD&A TAB

MD&A | Financial Statements | Notes | Audit Information | Audit Findings | Action Plan

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G5050-010	Management's Discussion & Analysis	---	Open File

Step 6: Review the attached file on the **Financial Statements** tab which contains Government-wide or General Purpose Financial Statements (if applicable) information.

FINANCIAL ASSESSMENT – FINANCIAL STATEMENTS TAB

MD&A | Financial Statements | Notes | Audit Information | Audit Findings | Action Plan

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G5150-010	Government-wide or General Purpose Financial Statements	---	Open File

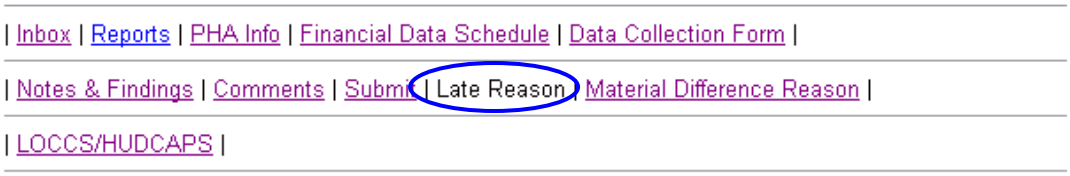
Step 7: If the PHA's submission is on time and the PHA submitter has not filed a material difference reason, click on the Submit link at either the top or bottom of the page to continue to the **Submit Data** page.

However, if your PHA submitted a Late Reason or a Material Difference Reason, continue onto section 8.6 Late Reason and/or 8.7 Material Difference Reason.

8.6 Late Reason (for Late Submissions Only)

The Late Reason page allows users to document a reason for the lateness of a financial submission. Access and review the Late Reason page via Late Reason link available at the top and bottom of audited submissions (if applicable).

Step 1: Click on the Late Reason link at the top or bottom of the submission.



Step 2: The Late Reason Page displays.

Review the comment submitted by the PHA submitter. Click on the Submit link after reviewing the page to continue with the review process.

8.7 Material Difference Reason

If applicable, the **Material Difference Reason** page contains the PHA's written explanation for any differences in the financial data between the audited and unaudited submissions. Access and review the Material Difference Reason page via Material Difference Reason link (if applicable).

Step 1: Click on the Material Difference Reason link at the top or bottom of the submission.

| Inbox | Reports | PHA Info | Financial Data Schedule | Data Collection Form |

| Notes & Findings | Comments | Submit | Late Reason | Material Difference Reason |

| LOCCS/HUDCAPS |

Step 2: The Material Difference Reason Page displays.

Review the comment submitted by the PHA submitter. Click on the Submit link after reviewing the page to continue with the review process.

FINANCIAL ASSESSMENT – MATERIAL DIFFERENCE REASON

| Inbox | Reports | PHA Info | Financial Data Schedule | Data Collection Form |

| Notes & Findings | Comments | Submit | Late Reason | Material Difference Reason |

| LOCCS/HUDCAPS |

Additional Help

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/A-133

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G6000-010	Reason for Material Differences	The discrepancy between the unaudited submission and audited submission is due to....	---

Completing Auditor Procedures

8.8 Submit

The **Submit** page contains two tabs: **Submit Data** and **Auditor Procedures**.

- The **Submit Data** tab contains the PHA's certification statement as to the validity of their submission data.
- The **Auditor Procedures** tab contains the agreed upon procedures for the IPA to complete.

FINANCIAL ASSESSMENT – SUBMIT DATA

PHA Code : CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Fiscal Year End Date: 03/31/2005
Submission Type: Audited/A-133

Submit Data | Auditor Procedures

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 and entity self assessment - is accurate and complete for the period described on data element lines G9000-010, G2000-020, and G2000-030.

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

LINE ITEM #	ACCOUNT DESCRIPTION	TOTAL
190	Total Assets	$4,728,358
600	Total Liabilities and Equity	$4,728,358
700	Total Revenue	$529,501
969	Total Operating Expenses	$603,805
970	Excess (Deficiency) of Operating Revenue Over (Under) Operating Expenses	$-74,304
900	Total Expenses	$838,521
1000	Excess (Deficiency) of Operating Revenue Over (Under) Expenses	$-299,020

Step 1: Verify that the information on the **Submit Data** tab is accurate.

Step 2: Click on the **Auditor Procedures** tab to continue onto the Auditor Procedure page.

The following screen displays where you must answer either 'Yes' or 'No.'

Is the individual person or firm performing the agreed upon procedures the same individual performing the audit? To change your response after clicking Yes or No, please click the Back button on your browser and click the Auditor Procedures tab again.

Note: This message box will not appear again after you save data on the Auditor Procedures page.

Yes No

Step 3:

- If you are the same individual or firm performing the financial statement audit, please click 'Yes.'
- If you are not the same individual or firm performing the financial statement audit, please cick 'No.'

Depending upon your answer, your submission type, and whether the PHA is a component unit, the attestation screen will vary. **This message box will not appear again after you save data on the Auditor Procedures page.**

*For this sample submission, click **'Yes.'***

Note

As mentioned earlier modifications to the Attestation Screens were made to implement component unit options in FASS-PH Release 7.0.0.0. There are currently 8 Attestation Screens:

- A-133 / Same Financial Statement Auditor / Non Component Unit
- Non A-133 / Same Financial Statement Auditor / Non Component Unit
- A-133 / Same Financial Statement Auditor / Component Unit
- Non A-133 / Same Financial Statement Auditor / Component Unit
- A-133 / Different Financial Statement Auditor/ Non Component Unit
- Non A-133 / Different Financial Statement Auditor / Non Component Unit
- A-133 / Different Financial Statement Auditor / Component Unit
- Non A-133 / Different Financial Statement Auditor / Component Unit

Step 4: The **Auditor Procedures** page re-displays with the *Independent Accountant's Report on Applying Agreed-Upon Procedure*. (The **A-133 Component Unit Auditor Procedures** page is shown in this example.) This report is the auditor's attestation that the data contained in the PHA's electronic financial submission agrees with the data in the hard copy financial documents.

ATTESTATION SCREEN: A-133 / SAME IPA / COMPONENT UNIT

Submit Data | Auditor Procedures

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 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 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] (the Reporting Entity). We were engaged to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, for the Reporting Entity as of and for the year ended _____, and have issued our reports thereon dated _____. 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) dated _____, 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 Circular A-133, which includes the auditor's reports, is available in its entirety from the _____ [4]. 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.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 1121)	Financial Data Schedule of component unit	○	◉
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	○	◉
3	Type of opinion on FDS (data element G5100-010)	Auditor's supplemental report on FDS	○	◉

UII	Search
Firm Name	
Employer Identification Number	
Date	

Completed

Step 5: Please enter the appropriate information in the blank text boxes. There is a footnote at the bottom of the screen which gives a short description of the expected information. When entering dates, use a text month, two-digit day, and four-digit year (Month, DD, YYYY).

Example footnote for an attestation screen:

[1] Enter name of Housing Authority.

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

[3] Enter name of Reporting Entity.

[4] Enter "Housing Authority" or "Reporting Entity."

Step 6: After entering the appropriate information in the text of the agreement, locate a table listing procedures by which the auditor compares the electronic submission with the PHA's hard copy documents. Click either *Agrees* or *Does Not Agree* depending on the outcome of the procedure. The default response is *Does Not Agree*.

The following display results if you select 'Agrees' on all 3 procedures for this sample submission.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 1121)	Financial Data Schedule of component unit	◉	○
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	◉	○
3	Type of opinion on FDS (data element G5100-010)	Auditor's supplemental report on FDS	◉	○

Step 7: When the agreed upon procedures are completed, at the bottom of the table, enter the *UII Number*.

Click on the Search button. The remaining fields will be populated.

Click on the **Search** button.

UII	12345	Search
Firm Name		
Employer Identification Number		
Date		

The remaining fields will automatically be populated.

UII	12345	Search
Firm Name	Hometown's Auditor	
Employer Identification Number	123456789	
Date	4/15/2004	
Completed		

Step 8: When appropriate information has been entered and the review is completed, click on the Completed [Completed] button. The report is saved in the FASS-PH system.

Note

No changes to the auditor responses may be made once the Completed button has been clicked. If the Completed button does not appear on the page, please contact your security coordinator to ensure your user ID is assigned the proper system access rights for the selected PHA.

If the auditor agrees with the PHA's submission information, the following message appears after the Completed button is clicked. This message informs the Independent Public Accountant (IPA) to remind the PHA to transmit a completed submission to REAC since the IPA completed the audited submission process.

Please make sure to remind your PHA to submit this completed submission to the REAC. If you have any questions regarding this process, please contact your REAC analyst.

PHA Code:	CA999
PHA Name:	HOMETOWN HOUSING AUTHORITY
Fiscal Year End:	03/31/2005
Submission Type:	Audited/A-133
Date/Time:	Apr 15 2004 2:50PM
Confirmation Key:	7033000000-16517415-57-5-IPA

If the auditor **does not agree** with the PHA's submission information, the following message appears after the Completed button is clicked. This message informs the Independent Public Accountant (IPA) to remind the PHA to resolve any discrepancies and submit the data again for the IPA's review.

Please make sure to remind your PHA to resubmit a corrected submission to the IPA. If you have any questions regarding this process, please contact your REAC analyst.

PHA Code:	CA999
PHA Name:	HOMETOWN HOUSING AUTHORITY
Fiscal Year End:	03/31/2005
Submission Type:	Audited/A-133
Date/Time:	Apr 15 2004 2:46PM
Confirmation Key:	7033000000-16517415-57-5-IPD

Step 9: Click on the browser Back button to return to the **Agreed Upon Procedures** tab page, where all the fields now appear as read-only.

Step 10: *You may confirm that the status of the submission has changed from 'IPA Review' to either 'IPA Agree' or 'IPA Disagree' by:*

Click on the browser 'Back' button to return to the Auditor Procedure page. Then click on the Inbox link at the top or bottom of the page. The Inbox page displays.

Step 11: Select/ enter the PHA Code, Submission Type, Status, Fiscal End Year, and click Go.

The inbox will display with the new status.

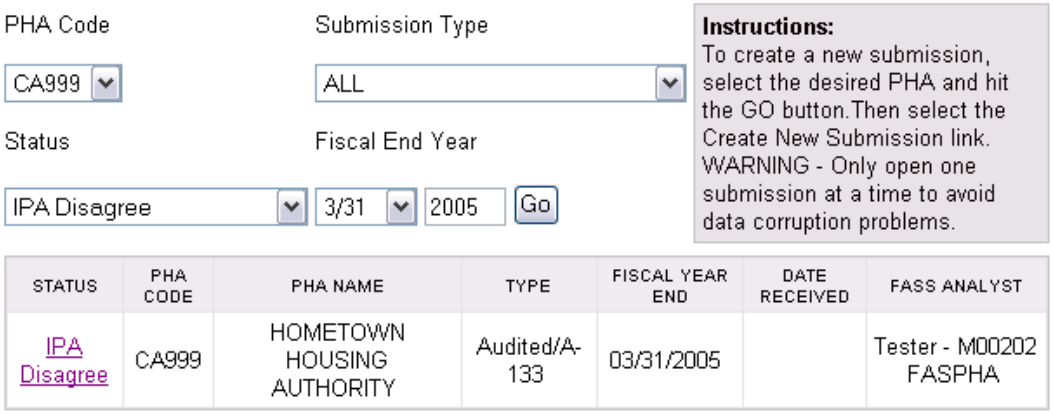
- ***IPA Agree*** indicates that the auditor found all comparison procedures in agreement. The PHA may then submit the electronic data to HUD.

PHA Code: CA999
Submission Type: ALL
Status: IPA Agree
Fiscal End Year: 3/31 2005 Go

Instructions:
To create a new submission, select the desired PHA and hit the GO button.Then select the Create New Submission link. WARNING - Only open one submission at a time to avoid data corruption problems.

STATUS	PHA CODE	PHA NAME	TYPE	FISCAL YEAR END	DATE RECEIVED	FASS ANALYST
IPA Agree	CA999	HOMETOWN HOUSING AUTHORITY	Audited/A-133	03/31/2005		Tester - M00202 FASPHA

- ***IPA Disagree*** indicates that the auditor found that one or more of the comparison procedures did not agree. In this case, the PHA must go back to the electronic submission, correct the discrepancies, and resubmit the data for the auditor's review. Such a submission would again have an *IPA Review* status, and the auditor would repeat the steps described in this section.



Step 12: Click on the Close control icon in the upper right corner of the screen to exit FASS-PH.

8.9 Reports

The **Report Selection** page allows auditors to generate reports in FASS-PH based on the PHA's completed unaudited and audited submission data. Auditors can access the Report Selection page via the Reports link on the Inbox page and all submission pages. The following reports are available to auditors:

- Combined Balance Sheet/ Statement of Net Assets;
- Expenditures of Federal Awards;
- Comparative Financial Data Schedule;
- Financial Data Schedule;
- Revenues and Expenses/ Statement of Revenues, Expenses, and Changes in Fund Net Assets;
- Data Collection Form (Available for Audited/A-133 submissions only. Adobe Acrobat Reader version 4.05 or higher must be used to download this report.).

Please refer to Section 9.0 Reports for instructions on generating reports.