



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Brown Metropolitan Housing Authority  
Brown County  
406 Plum Street  
Georgetown, Ohio 45121

We have performed the procedure described below on the Brown Metropolitan Housing Authority, Brown County, Ohio (the Authority), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents included within the reporting package. The Authority is responsible for the accuracy and completeness of the electronic submission.

The Authority and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in determining whether the electronic submission of certain information agrees with related hard copy documents included within the reporting package. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. 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 the electronically submitted information and hard copy documents as shown in the attached chart.

We were engaged to perform an audit of the financial statements, for the Authority as of and for the year ended March 31, 2023, and have issued our reports thereon dated November 6, 2023. 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 Financial Data Schedule (FDS) dated November 6, 2023, was expressed in relation to the basic financial statements of the Authority taken as a whole.

This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the AICPA. The procedures performed do not constitute an audit (or a review) of the financial statements or any part thereof, the objective of which is the expression of an opinion (or conclusion) on the financial statements or a part thereof. Accordingly, we do not express an opinion or conclusion. 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 included the auditor's reports, is available in its entirety from the 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.

We are required to be independent of the Authority and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 1, 2023

**ATTACHMENT TO INDEPENDENT ACCOUNTANT'S REPORT ON  
 APPLYING AGREED-UPON PROCEDURES**

<b>UFRS Rule Information</b>	<b>Hard Copy Document(s)</b>	<b>Findings</b>
Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDA's, if applicable	Agrees
Footnotes (data element G5000-010)	Footnotes to audited basic financial statements.	Agrees
Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	Agrees
Basic financial statements and auditor's reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	Agrees



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**BROWN METROPOLITAN HOUSING AUTHORITY  
REAL ESTATE ASSESSMENT CENTER (REAC) FINANCIAL ASSESSMENT SUBMISSION AGREED-  
UPON PROCEDURES**

**BROWN COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 12/7/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)