



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Athens Metropolitan Housing Authority
Athens County
10 Hope Drive
Athens, Ohio 45701

We have performed the procedure described below on the Athens Metropolitan Housing Authority, Athens 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 OMB Uniform Guidance 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 OMB Uniform Guidance 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 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 Authority as of and for the year ended December 31, 2021, and have issued our reports thereon dated October 12, 2023. The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that engagement. Further, our disclaimer of opinion on the fair presentation of the Financial Data Schedule (FDS) dated October 12, 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.

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A copy of the financial statement package required by the OMB Uniform Guidance, which includes 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

March 7, 2024

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

UFRS Rule	Hard Copy	Findings
Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs	<p>Agreed, except :</p> <ul style="list-style-type: none"> • The previously issued audit report showed Project Total line 11270 as \$238,383 which was properly updated to \$241,570 in the REAC submission. • The previously issued audit report included amounts in line 11040 in the Project Total column and Business Activities column which were properly removed in the REAC submission. • The previously issued audit report showed Housing Choice Vouchers column lines 11170 and 11180 as (\$507,023) and 88,783, respectively, which were properly updated to (\$252,525) and \$88,545, respectively, in the REAC submission. • The previously issued audit report showed Housing Choice Vouchers column lines 111, 113, 511.4, and 512.4 as \$49,402, \$216,005, \$216,005, and (\$379,985) respectively, which were properly updated to \$127,460, \$137,947, \$88,545, and (\$252,252), respectively, in the REAC submission. <p>These changes were not reflected in the previously issued audit report since they did not materially impact the basic financial statements or supplementary information</p>
Footnotes (data element G5000-010)	Footnotes to audited basic financial statements.	Agreed
Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	Agreed

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

UFRS Rule	Hard Copy	Findings
Audit Findings Narrative (data element G5200-010)	Schedule of Findings and Questioned Costs	Agreed
General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form	Agreed
Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned Costs, Part I and OMB Data Collection Form	Agreed
Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned Costs, Part I and OMB Data Collection Form	Agreed
Type of Compliance Requirement (G4200-020 and G4000-030)	OMB Data Collection Form	Agreed
Basic financial statements and auditor's reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	Agreed

OHIO AUDITOR OF STATE KEITH FABER



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

ATHENS 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 3/21/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov