

**SENECA METROPOLITAN HOUSING AUTHORITY**

**SENECA COUNTY**

**SINGLE AUDIT**

**APRIL 1, 2020 – MARCH 31, 2021**





OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Trustees  
Seneca Metropolitan Housing Authority  
88 West Third Street  
Mansfield, Ohio 44902

We have reviewed the *Independent Auditor's Report* of the Seneca Metropolitan Housing Authority, Seneca County, prepared by Wilson, Shannon & Snow, Inc., for the audit period April 1, 2020 through March 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Seneca Metropolitan Housing Authority is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads 'Keith Faber'.

Keith Faber  
Auditor of State  
Columbus, Ohio

October 05, 2021

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**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Seneca Metropolitan Housing Authority  
Seneca County  
88 West Third Street  
Mansfield, Ohio 44902

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the Seneca Metropolitan Housing Authority, Seneca County, Ohio (the Authority), as of and for the fiscal year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Authority's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our opinion.

Seneca Metropolitan Housing Authority  
Seneca County  
Independent Auditor's Report

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Seneca Metropolitan Housing Authority, Seneca County as of March 31, 2021, and the changes in its financial position and its cash flows for the fiscal year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 6 to the financial statements, during fiscal year 2021, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Authority. We did not modify our opinion regarding this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

***Supplementary Information***

Our audit was conducted to opine on the Authority's basic financial statements taken as a whole.

The Financial Data Schedules as required by the Department of Housing and Urban Development present additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Seneca Metropolitan Housing Authority  
Seneca County  
Independent Auditor's Report

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report September 9, 2021, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

*Wilson, Shuman & Snow, Inc.*

Newark, Ohio  
September 9, 2021

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021  
(UNAUDITED)**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

The Seneca Metropolitan Housing Authority’s (the Authority”) Management’s Discussion and Analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Authority’s financial activity, (c) identify changes in the Authority’s financial position, and (d) identify individual fund issues or concerns.

Since the Management’s Discussion and Analysis (MD&A) is designed to focus on the current years activities, resulting changes and currently known facts, please read it in conjunction with the Authority’s financial statements (beginning on page 10)

**FINANCIAL HIGHLIGHTS**

- During fiscal year 2021, the Authority’s net position increased by \$83,097 (or 95.11%). Since the Authority engages only in business-type activities, the increase is all in the category of business-type net position. Net positions were \$87,372 and \$170,469 for fiscal year 2020 and fiscal year 2021, respectively.
- The revenues increased by \$124,183 (or 15.27%) during fiscal year 2021 and were \$813,323 and \$937,506 for fiscal year 2020 and fiscal year 2021, respectively.
- Total expenses increased by \$47,164 (or 5.84%) during fiscal year 2021 and were \$807,245 and \$854,409 for fiscal year 2020 and fiscal year 2021, respectively.

**USING THIS ANNUAL REPORT**

The Report includes the following sections:

MD&A ~ Management’s Discussion and Analysis ~
Basic Financial Statements ~ Basic Financial Statement ~ ~ Notes to the Basic Financial Statements ~
Other Required Supplementary Information ~ Required Supplementary Information (None) ~
Supplementary and Other Information ~ Financial Data Schedules ~ ~ Schedule of Expenditures of Federal Awards ~

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021  
(UNAUDITED)**

The primary focus of the Authority’s financial statement is on the Authority as a whole. The Authority operates as a single enterprise fund and this presentation allows the user to address relevant questions, broaden a basis for comparison (fiscal year to fiscal year or Authority to Authority) and enhance the Authority’s accountability.

**Basic Financial Statements**

The basic financial statements are designed to be corporate-like in that all business-type activities are consolidated into columns, which add to a total for the entire Authority.

These Statements include a Statement of Net Position, which is similar to a Balance Sheet. The Statement of Net Position reports all financial and capital resources for the Authority. The statement is presented in the format where assets minus liabilities equal “Net Position”. Assets and liabilities are presented in order of liquidity and are classified as “Current” (convertible into cash within one year), and “Non-current”.

The focus of the Statement of Net Position (the “Unrestricted” portion) is designed to represent the net available liquid (non-capital) assets net of liabilities for the entire Authority. Net Position is reported in three broad categories:

Investment in Capital Assets: This component of Net Position consists of all Capital Assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The Authority does not have any outstanding debt.

Restricted: This component of Net Position consists of restricted assets, when constraints are placed on the asset by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc.

Unrestricted: Consists of Net Position that do not meet the definition of “Investment in Capital Assets”, or “Restricted”.

The basic financial statements also include a Statement of Revenues, Expenses and Changes in Net Position (similar to an Income Statement). This Statement includes Operating Revenues, such as grant revenue, Operating Expenses, such as administrative, utilities, and maintenance, and depreciation, and Non-Operating Revenue, such as interest revenue.

The focus of the Statement of Revenues, Expenses and Changes in Net Position is the “Change in Net Position”, which is similar to Net Income or Loss.

Finally, Statement of Cash Flows is included, which discloses net cash provided by, or used for operating activities, non-capital financing activities, investing activities, and from capital and related financing activities.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021  
(UNAUDITED)**

**The Authority’s Fund**

The Authority consists of exclusively an Enterprise Fund. The Enterprise fund utilizes the full accrual basis of accounting. The Enterprise method of accounting is similar to accounting utilized in the private sector. The fund maintained by the Authority is required by the Department of Housing and Urban Development (HUD).

**Business-Type Activities:**

**Housing Choice Voucher Program** – Under this program, the Authority administers contracts with independent landlords that own the property. The Authority subsidizes the family’s rent through a Housing Assistance Payment (HAP) made to the landlord. The program is administered under an Annual Contributions Contract (ACC) with HUD. HUD provides Annual Contributions Funding to enable the Authority to structure a lease that sets the participants’ rent at 30% of adjusted household income. CARES Act Funding is also included in this program. The CARES Act provided additional funding to housing authorities to prevent, prepare for, and respond to coronavirus, including to maintain normal operations during the period the program was impacted by coronavirus.

**Mainstream Vouchers** – This program designated funding to assist clients with disabilities with a Housing Choice Voucher type Program.

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position compared to prior fiscal year.

**STATEMENT OF NET POSITION**

	<u>2021</u>	<u>2020</u>
Current and Other Assets	\$ 201,436	\$ 88,778
Capital Assets	1,590	1,470
Total Assets	<u>203,026</u>	<u>90,248</u>
Current Liabilities	32,557	2,876
Total Liabilities	<u>32,557</u>	<u>2,876</u>
Net position:		
Investment in Capital Assets	1,590	1,470
Restricted	48,318	6,348
Unrestricted	120,561	79,554
Total Net Position	<u>\$170,469</u>	<u>\$87,372</u>

For more detailed information see page 10 for the Statement of Net Position.

**Major Factors Affecting the Statement of Net Position**

Current and other assets increased by \$112,658 in fiscal year 2021. This is the result of increases in both operations surplus and from restricted HAP funds surplus for fiscal year 2021. Liabilities increased by \$29,681 due in part for CARES Act funding and program admin fees received and not yet earned. Capital assets increased by \$120 as the amount of additions exceeded depreciation for the fiscal year.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021  
(UNAUDITED)**

While the result of operations is a significant measure of the Authority's activities, the analysis of the changes in Unrestricted and Restricted Net Position provides a clearer change in financial well-being.

**CHANGE OF UNRESTRICTED NET POSITION**

Unrestricted Net position March 31, 2020		\$ 79,554
Results of Operations	41,127	
Adjustments:		
Depreciation (1)	<u>480</u>	
Adjusted Results from Operations		41,607
Capital Expenditures		<u>(600)</u>
Unrestricted Net position March 31, 2021		<u><u>\$ 120,561</u></u>

(1) Depreciation is treated as an expense and reduces the results of operations but does not have an impact on Unrestricted Net position.

**CHANGE OF RESTRICTED NET POSITION**

Restricted Net position March 31, 2020		\$ 6,348
Results of Operations		
HAP reserves unspent	40,546	
Fraud Recovery Payments	<u>1,424</u>	
Adjusted Results from Operations		<u>41,970</u>
Restricted Net position March 31, 2021		<u><u>\$ 48,318</u></u>

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**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021  
(UNAUDITED)**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

The following schedule compares the revenues and expenses for the current and previous fiscal year. The Authority is engaged only in Business-Type Activities.

	<u>2021</u>	<u>2020</u>
Revenues		
HUD PHA Operating Grants	\$934,601	\$809,921
Interest	57	77
Other Revenues	0	2,336
Fraud Recovery	2,848	989
Total Revenue	<u>937,506</u>	<u>813,323</u>
Expenses		
Administrative	103,604	94,150
Tenant Services	3,753	0
Maintenance & operations	123	1,464
Insurance & General	3,261	3,173
Housing Assistance Payments	743,188	707,897
Depreciation	480	561
Total Expenses	<u>854,409</u>	<u>807,245</u>
Change in Net Position	83,097	6,078
Net Position at April 1	87,372	81,294
Net Position at March 31	<u>\$170,469</u>	<u>\$87,372</u>

**MAJOR FACTORS AFFECTING THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

HUD PHA Operating Grants increased by \$124,680 or 15.39% in fiscal year 2021 due to HUD funding increases which includes the \$52,510 of CARES Act funding and the additional funding of the Mainstream Program.

The leasing rate for HCV program in fiscal year 2021 decreased to 98.48% compared to fiscal year 2020 which was 98.85%. There were 2,399-unit months leased in fiscal year 2021 compared to 2,408 leased in fiscal year 2020 out of a possible 2,436. The Mainstream Program began in February 2021 and had 10-unit months leased out of a possible 200.

Housing Assistance Payments increased in fiscal year 2021 by \$35,291 or 4.99%. While all other expenses remained fairly consistent in fiscal year 2021.

The \$83,097 increase in net position is made up of a \$41,970 increase to restricted housing assistance payment funds and a \$41,127 increase to administrative operations.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021  
(UNAUDITED)**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of March 31, 2021, the Authority had \$1,590 invested in capital assets as reflected in the following schedule, which represents an increase from fiscal year 2020.

**CAPITAL ASSETS AT FISCAL YEAR-END  
(NET OF ACCUMULATED DEPRECIATION)**

	<u>2021</u>	<u>2020</u>
Capital Assets, Cost	\$ 3,551	\$ 2,951
Accumulated Depreciation	<u>(1,961)</u>	<u>(1,481)</u>
	<u>\$ 1,590</u>	<u>\$ 1,470</u>

Capital Assets are present in detail on page 17 of the notes.

**CHANGE IN CAPITAL ASSETS**

Beginning Balance	\$ 1,470
Additions	600
Depreciation	<u>(480)</u>
Ending Balance	<u>\$ 1,590</u>

Additions for fiscal year 2021 consisted of a computer. There were no disposals of capital assets reported for fiscal year 2021.

**Debt Outstanding**

As of March 31, 2021, the Authority has no outstanding debt (bonds, notes, etc.).

**ECONOMIC FACTORS**

Significant economic factors affecting the Authority are as follows:

- Federal funding of the Department of Housing and Urban Development.
- Local labor supply and demand, which can affect salary and wage rates.
- Local inflationary, recession and employment trends, which can affect resident incomes and therefore the demand for housing assistance.
- Inflationary pressure on utility rates, supplies and other costs.
- Unknown financial and operational impacts as well as impacts to federal programs as a result of the COVID-19 pandemic.

**FINANCIAL CONTACT**

The individual to be contacted regarding this report is Marsha K. Inscho; Finance Manager for the Seneca Metropolitan Housing Authority, at (419) 526-1622 Specific requests may be submitted to the Authority at 88 West Third Street, Mansfield, OH 44902.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

**STATEMENT OF NET POSITION  
MARCH 31, 2021**

**Assets**

Current Assets:	
Cash	\$ 130,720
Accounts Receivable	488
Prepaid Items	<u>1,264</u>
Total Current Assets	<u>132,472</u>
Non-Current Assets:	
Restricted Cash	68,964
Capital Assets:	
Furniture and Equipment	3,551
Accumulated Depreciation	<u>(1,961)</u>
Total Capital Assets	<u>1,590</u>
Total Non-Current Assets	<u>70,554</u>
<b>Total Assets</b>	<u><u>203,026</u></u>
<b>Liabilities</b>	
Current Liabilities:	
Accounts Payable	5,290
Unearned Revenue	<u>27,267</u>
Total Liabilities	<u>32,557</u>
<b>Net Position</b>	
Investment in Capital Assets	1,590
Restricted	48,318
Unrestricted	<u>120,561</u>
<b>Total Net Position</b>	<u><u>\$ 170,469</u></u>

The notes to the basic financial statements are an integral part of the statements.



**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

<b>Operating Revenues</b>		
HUD PHA Operating Grants		\$ 934,601
Fraud Recovery		<u>2,848</u>
<b>Total Operating Revenues</b>		<u>937,449</u>
<b>Operating Expenses</b>		
Housing Assistance Payments	743,188	
Administrative	103,604	
Tenant Services	3,753	
Maintenance and Operations	123	
Depreciation	480	
Insurance & General	<u>3,261</u>	
<b>Total Operating Expenses</b>		<u>854,409</u>
Operating Income		<u>83,040</u>
<b>Nonoperating Revenues</b>		
Interest		<u>57</u>
<b>Total Nonoperating Revenues</b>		<u>57</u>
Change in Net Position		83,097
Net Position at April 1, 2020		<u>87,372</u>
<b>Net Position at March 31, 2021</b>		<u><u>\$ 170,469</u></u>

The notes to the basic financial statements are an integral part of this statement.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

**STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

**Cash flows from operating activities:**

Cash received from HUD and other grantor agencies	\$ 965,828
Cash received from other sources	2,848
Cash payments for good or services - HUD	(743,188)
Cash payments for goods or services	<u>(107,864)</u>
Net cash provided by operating activities	<u>117,624</u>

**Cash flows from capital activities:**

Purchases of capital assets	<u>(600)</u>
Net cash used in capital activities	<u>(600)</u>

**Cash flows from investing activities:**

Interest	<u>57</u>
Net cash provided by investing activities	<u>57</u>
Net change in cash	117,081
Cash at April 1, 2020	<u>82,603</u>
<b>Cash at March 31, 2021</b>	<b><u><u>\$ 199,684</u></u></b>

**Reconciliation of operating income to net cash provided by operating activities:**

Operating income	\$ 83,040
Depreciation	480
Changes in assets and liabilities:	
Accounts receivable	4,435
Prepaid items	(12)
Accounts payable	2,414
Other liabilities	<u>27,267</u>
<b>Net cash provided by operating activities</b>	<b><u><u>\$ 117,624</u></u></b>

The notes to the basic financial statements are an integral part of this statement.

**SENECA METROPOLITAN HOUSING AUTHORITY**  
**SENECA COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Summary of Significant Accounting Policies

The basic financial statements of the Seneca Metropolitan Housing Authority (the Authority) have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the generally accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

Reporting Entity

The Authority was created under the Ohio Revised Code, Section 3735.27. The Authority contracts with the United States Department of Housing and Urban Development (HUD) to provide low- and moderate-income persons with safe and sanitary housing through subsidies provided by HUD. The Authority depends on the subsidies from HUD to operate. The accompanying basic financial statements comply with the provisions of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, in that the financial statements include all organizations, activities and functions for which the Authority is financially accountable. This report includes all activities considered by management to be part of the Authority by virtue of Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards.

Section 2100 indicates that the reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity.

It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's government body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization.

Management believes the financial statements included in this report represent all of the funds of the Authority over which the Authority is financially accountable.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Fund Accounting

The Authority uses a proprietary fund to report on its financial position and the results of its operations for the Section 8 Housing Choice Voucher program. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

*Proprietary Fund Types:*

Proprietary funds are used to account for the Authority's ongoing activities which are similar to those found in the private sector. The following is the Authority's only proprietary fund type:

*Enterprise Fund* – The Authority is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of the Authority are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position. The statement of cash flows provides information about how the Authority finances and meets cash flow needs.

The Authority accounts for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Accounting and Reporting for Nonexchange Transactions

The Authority accounts for nonexchange transactions in accordance with Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. Nonexchange transactions occur when the Authority receives (or gives) value without directly giving (or receiving) equal value in return.

In conformity with the requirements of GASB Statement No. 33, the Authority has recognized grant funds expended for capitalizable capital assets acquired after June 30, 2000 as revenues and the related depreciation thereon, as expenses in the accompanying Statement of Revenues, Expenses and Changes in Net Position.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents include all highly liquid investments with original maturities of three months or less.

Accounts Receivable

Management considers all accounts receivable (excluding the fraud recovery receivable) to be collected in full.

Prepaid Items

Payments made to vendors for services that will benefit beyond fiscal year-end are recorded as prepaid items via the consumption method.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Capital Assets

Capital assets are stated at cost and depreciation is computed using the straight-line method over the estimated useful life of the assets. The cost of normal maintenance and repairs, that do not add to the value of the asset or materially extend the assets life, are not capitalized. The capitalization threshold used by the Authority is \$500. The following are the useful lives used for depreciation purposes:

<u>Description</u>	<u>Estimated Useful Life – Years</u>
Equipment	3-7
Computer Hardware	3

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as a receivable or revenue, or unearned revenue of the current fiscal year.

Restricted Assets

Assets are reported as restricted assets when limitations on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by enabling legislation. The Authority had restricted assets for Housing Assistance Payment (HAP) equity balances within the Housing Choice Voucher and Mainstream Programs of \$48,318 as well as unspent CARES Act funding of \$20,646.

Net Position

Net position represents the difference between assets and liabilities. The investment in capital assets consists of capital assets net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. When an expense is incurred for purposes which both restricted and unrestricted net position is available, the Authority first applies restricted resources. The Authority did report restricted net position for HAP reserves of \$48,318 at March 31, 2021.

Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Authority, these revenues are for Housing and Urban Development Grants and other revenues. Operating expenses are necessary costs to provide goods or services that are the primary activity of the fund. All revenues not related to operating activities have been reported as non-operating revenues.

**2. CASH AND CASH EQUIVALENTS**

Cash equivalents include short-term, highly liquid investments that are both readily convertible to known amounts of cash and are so near maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under this definition.

All monies are deposited into banks as determined by the Authority. Funds are deposited in an interest-bearing checking account. Security shall be furnished for all accounts in the Authority's name.

Cash and cash equivalents included in the Authority's cash position at March 31, 2021 are as follows:

Demand deposits:	<u>Checking</u>
Bank balance	\$ 199,920
Items-in-transit	<u>(236)</u>
Carrying balance	<u>\$ 199,684</u>

The fiscal year-end bank balance of \$199,684 was covered by federal deposit insurance.

Based on the Authority having only demand deposits at March 31, 2021, the Authority is not subject to interest rate, credit, concentration, or custodial credit risks.

**3. RISK MANAGEMENT**

The Authority maintains comprehensive insurance coverage with private carriers for health, real property, building contents, and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. There was no significant reduction in coverage and no settlements exceeded insurance coverage, during the past three fiscal years.

<u>Type of Coverage</u>	<u>Deductible</u>	<u>Coverage Limits</u>
General Liability	\$5,000	\$2,000,000 (per occurrence)
Transportation	\$2,000	\$ 500,000
Employee Dishonesty		\$ 25,000

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

**4. CAPITAL ASSETS**

The following is a summary of capital assets at March 31, 2021:

	<u>Balance at April 1, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at March 31, 2021</u>
Furniture & equipment	\$2,951	\$ 600	\$ -	\$3,551
Accumulated depreciation	<u>(1,481)</u>	<u>(480)</u>	<u>-</u>	<u>(1,961)</u>
Total capital assets, net	<u>\$1,470</u>	<u>\$ 120</u>	<u>\$ -</u>	<u>\$ 1,590</u>

**5. CONTINGENT LIABILITIES**

**A. Grants**

Amounts grantor agencies pay to the Authority are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs or excess reserve balances. Management cannot presently determine amounts grantors may disallow or recapture. However, based on prior experience, management believes any such disallowed claims or recaptured amounts would not have a material adverse effect on the overall financial position of the Authority at March 31, 2021.

**B. Litigation**

The Authority is unaware of any outstanding lawsuits or other contingencies.

**6. COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuring emergency measures will impact subsequent periods of the Authority. The impact on the Authority's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

**ENTITY WIDE BALANCE SHEET SUMMARY  
FDS SCHEDULE SUBMITTED TO HUD  
MARCH 31, 2021**

FDS Line Item No.	Account Description	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
	Current Assets				
	Cash				
111	Cash - Unrestricted	\$ -	\$ 130,720	\$ -	\$ 130,720
113	Cash - Other Restricted	19,832	28,486	20,646	68,964
100	Total Cash	19,832	159,206	20,646	199,684
	Accounts Receivable				
122	HUD Other Projects	488	-	-	488
120	Total Receivables, Net of Allowance for Doubtful Accounts	488	-	-	488
	Other Assets				
142	Prepaid Items	-	1,264	-	1,264
150	Total Current Assets	20,320	160,470	20,646	201,436
	Noncurrent Assets				
	Capital Assets				
164	Furniture and Equipment - Administration	-	3,551	-	3,551
166	Accumulated Depreciation	-	(1,961)	-	(1,961)
160	Total Capital Assets net of accumulated depreciation	-	1,590	-	1,590
180	Total Noncurrent Assets	-	1,590	-	1,590
190	Total Assets and Deferred Outflow of Resources	\$ 20,320	\$ 162,060	\$ 20,646	\$ 203,026
	Current Liabilities				
312	Accounts Payable	\$ -	\$ 5,290	\$ -	\$ 5,290
342	Unearned Revenue	-	6,621	20,646	27,267
310	Total Current Liabilities	-	11,911	20,646	32,557
300	Total Liabilities	-	11,911	20,646	32,557
	Net Position				
508.4	Investment in Capital Assets	-	1,590	-	1,590
511.4	Restricted Net Position	19,832	28,486	-	48,318
512.4	Unrestricted Net Position	488	120,073	-	120,561
	Total Net Position	20,320	150,149	-	170,469
600	Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 20,320	\$ 162,060	\$ 20,646	\$ 203,026

NOTE FOR REAC REPORTING: The accompanying statements have been prepared in accordance with the format as required for HUD's electronic filing REAC system. The format and classifications of various line items may differ from those used in the preparation of the financial statements presented in accordance with accounting principles generally accepted in the United States of America.



**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

**ENTITY WIDE REVENUE AND EXPENSE SUMMARY  
FDS SCHEDULE SUBMITTED TO HUD  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

FDS Line Item No.	Account Description	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
	Revenue				
70600	HUD PHA Operating Grants	\$ 24,808	\$ 857,283	\$ 52,510	\$ 934,601
71100	Investment Income - Unrestricted	-	57	-	57
71400	Fraud Recovery	-	2,848	-	2,848
70000	Total Revenue	<u>24,808</u>	<u>860,188</u>	<u>52,510</u>	<u>937,506</u>
	Expenses				
91200	Auditing Fees	-	4,193	-	4,193
91300	Management Fees	-	46,668	27,402	74,070
91400	Advertising and Marketing	-	187	-	187
91600	Office Expenses	-	16,059	-	16,059
91800	Travel	-	747	-	747
91900	Other	-	8,348	-	8,348
91000	Total Operating - Administrative	<u>-</u>	<u>76,202</u>	<u>27,402</u>	<u>103,604</u>
92400	Tenant Services - Other Materials and Other	<u>-</u>	<u>-</u>	<u>3,753</u>	<u>3,753</u>
92500	Total Tenant Services	<u>-</u>	<u>-</u>	<u>3,753</u>	<u>3,753</u>
94200	Ordinary Maintenance and Operations - Materials and Other	<u>-</u>	<u>123</u>	<u>-</u>	<u>123</u>
94000	Total Maintenance and Operations	<u>-</u>	<u>123</u>	<u>-</u>	<u>123</u>
96120	Liability Insurance	-	3,141	-	3,141
96130	Workmen's Compensation	-	120	-	120
96100	Total Insurance Premiums	<u>-</u>	<u>3,261</u>	<u>-</u>	<u>3,261</u>
96900	Total Operating Expenses	<u>-</u>	<u>79,586</u>	<u>31,155</u>	<u>110,741</u>
97000	Excess Operating Revenue Over Operating Expenses	<u>24,808</u>	<u>780,602</u>	<u>21,355</u>	<u>826,765</u>
	Other Expenses				
97300	Housing Assistance Payments	4,488	717,945	20,755	743,188
97400	Depreciation Expense	-	480	-	480
	Total Other Expenses	<u>4,488</u>	<u>718,425</u>	<u>20,755</u>	<u>743,668</u>
90000	Total Expenses	<u>4,488</u>	<u>798,011</u>	<u>51,910</u>	<u>854,409</u>
10010	Operating Transfer In	-	600	-	600
10020	Operating Transfer Out	-	-	(600)	(600)
10100	Total Other Financing Sources (Uses)	<u>-</u>	<u>600</u>	<u>(600)</u>	<u>-</u>
10000	Excess of Revenues Over Expenses	<u>20,320</u>	<u>62,777</u>	<u>-</u>	<u>83,097</u>
11030	Beginning Net Position	<u>-</u>	<u>87,372</u>	<u>-</u>	<u>87,372</u>
11170	Administrative Fee Equity	-	121,663	-	121,663
11180	Housing Assistance Payment Equity	-	28,486	-	28,486
	Total Ending Net Position	<u>\$ 20,320</u>	<u>\$ 150,149</u>	<u>\$ -</u>	<u>\$ 170,469</u>

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2021**

<u>Federal Grantor/Pass Through Grantor Program/Cluster Title</u>	<u>Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Total Federal Expenditures</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
Housing Voucher Cluster:			
Section 8 Housing Choice Vouchers	N/A	14.871	\$ 857,283
Mainstream Vouchers	N/A	14.879	24,808
COVID-19 - HCV CARES Act Funding	N/A	14.HCC	52,510
Total Housing Voucher Cluster			<u>934,601</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 934,601</u></u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Seneca Metropolitan Housing Authority (the Authority) under programs of the federal government for the fiscal year ended March 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Authority.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Authority has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Seneca Metropolitan Housing Authority  
Seneca County  
88 West Third Street  
Mansfield, Ohio 44902

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Seneca Metropolitan Housing Authority, Seneca County, (the Authority) as of and for the fiscal year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated September 9, 2021, wherein we noted the Authority considered the financial impact of COVID-19 as disclosed in Note 6.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Authority's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Authority's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Authority's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Newark, Ohio  
September 9, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Seneca Metropolitan Housing Authority  
Seneca County  
88 West Third Street  
Mansfield, Ohio 44902

To the Board of Trustees:

***Report on Compliance for the Major Federal Program***

We have audited the Seneca Metropolitan Housing Authority's (the Authority) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Seneca Metropolitan Housing Authority's major federal program for the fiscal year ended March 31, 2021. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Authority's major federal program.

***Management's Responsibility***

The Authority's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on the Authority's compliance for the Authority's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Authority's major program. However, our audit does not provide a legal determination of the Authority's compliance.

***Opinion on the Major Federal Program***

In our opinion, the Seneca Metropolitan Housing Authority complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the fiscal year ended March 31, 2021.

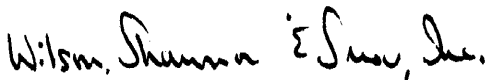
***Report on Internal Control Over Compliance***

The Authority's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Authority's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Authority's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Newark, Ohio  
September 9, 2021

**SENECA METROPOLITAN HOUSING AUTHORITY  
SENECA COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
MARCH 31, 2021**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Housing Voucher Cluster
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

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# OHIO AUDITOR OF STATE KEITH FABER



**SENECA METROPOLITAN HOUSING AUTHORITY**

**SENECA 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 10/19/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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