



**Office of the Washington State Auditor  
Pat McCarthy**

September 30, 2024

Board of Commissioners  
Spokane Housing Authority  
Spokane, Washington

**Report on Agreed-Upon Procedures**

Please find attached our report on the results of performing certain agreed-upon procedures as specified in our report.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

## INDEPENDENT ACCOUNTANT’S REPORT

Pam Parr, Executive Director  
Spokane Housing Authority  
25 W Nora Ave  
Spokane, WA 99205

To the Board of Commissioners and Management of the Spokane Housing Authority:

We have performed the procedures specified by the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC) and enumerated below in accordance with the requirements of *The Uniform Financial Reporting Standards for Public Housing Authorities* (UFRS) published by the U.S. Department of Housing and Urban Development and Title 24 *U.S. Code of Federal Regulations* (CFR), Subpart H, *Uniform Financial Reporting Standards*. We performed the procedures on the Housing Authority’s electronic submission of the items listed in the “UFRS Rule Information” column in the chart below to the U.S. Department of Housing and Urban Development, REAC for the fiscal year ended December 31, 2023. The Housing Authority’s management is responsible for its electronic data submission.

The Housing Authority’s management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Housing Authority and the U.S. Department of Housing and Urban Development, REAC in determining whether the electronic submission of certain information agrees with the related hard copy documents for the fiscal year ended December 31, 2023. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

### Procedure Results

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

<b><u>Procedures</u></b>	<b><u>UFRS Rule Information</u></b>	<b><u>Hard Copy Documents</u></b>	<b><u>Results</u></b>
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedules, all ALNs, if applicable	Agrees

<b><u>Procedures</u></b>	<b><u>UFRS Rule Information</u></b>	<b><u>Hard Copy Documents</u></b>	<b><u>Results</u></b>
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
3	Type of opinion on Financial Data Schedules (data element G3100-040)	Auditor's supplemental report on Financial Data Schedules	Agrees
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned Costs	Agrees
5	General information (data element series G2000, G2100, G2200, G9000, G9100)	Office of Management and Budget (OMB) Data Collection Form	Agrees
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned Costs, Part 1 and OMB Data Collection Form	Agrees
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned Costs, Part 1 and OMB Data Collection Form	Agrees
8	Type of Compliance Requirement (data element G4200-020 and G4000-030)	OMB Data Collection Form	Agrees
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	Agrees

### **About the Engagement**

We were engaged by the Housing Authority's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the electronic submission of the items listed in the "UFRS Rule Information" column in the chart above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Housing Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

### **Related Reports**

We have performed an audit in accordance with Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the Housing Authority as of and for the year ended December 31, 2023, and have issued our reports thereon dated September 16, 2024. The information in the “Hard Copy Documents” column was included within the scope, or was a by-product, of that audit. Further, we expressed our opinion on the Authority’s Financial Data Schedule dated September 16, 2024, in relation to the Housing Authority’s basic financial statements as a whole.

A copy of the reporting package required by the Uniform Guidance, which includes the auditor’s reports, is available on our website, <http://portal.sao.wa.gov/ReportSearch>. We have not performed any additional auditing procedures since the date of the aforementioned audit reports.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

September 19, 2024