

Agreed Upon Procedure Representation Letter – PHA

On PHA Letterhead

Date

CPA Firm Name

CPA Firm Address

In connection with your engagement to apply the agreed-upon procedure to the electronic submission and related hard copy documents of [Entity’s Name] as of and for the year ended [Date] , we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the electronic submission of required annual financial data to HUD’s Real Estate Assessment Center (REAC) and for ensuring that it is complete, accurate, and timely filed, in accordance with our regulatory and contractual obligations to the U.S. Department of Housing and Urban Development (HUD).
2. The electronic submission of the items listed in the “UFRS Rule Information” column agrees exactly with the corresponding printed documents listed in the “Hard Copy Documents” column as shown below.

Select as appropriate

Procedure	UFRS Rule Information	Hard Copy Document(s)
1	Balance Sheet and Revenue Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, if applicable
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements
3	Type of opinion on FDS (data element G3100-040)	Auditor’s Supplemental report on FDS
4	Audit findings narrative (data element G5200-010)	Schedule of findings and Questioned Costs
5	General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned Costs , Part 1 of OMB Data Collection Form
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned Costs , Part 1 of OMB Data Collection Form
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form
9	Basic financial statements and auditor reports required to be submitted electronically	Basic Financial Statements (inclusive of auditor reports)

(GAGAS ONLY)

Procedure	UFRS Rule Information	Hard Copy Document(s)
1	Balance Sheet and Revenue Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, if applicable
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements
3	Type of opinion on FDS (data element G3100-040)	Auditor's Supplemental report on FDS
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)

3. We have disclosed to you all information of which we are aware that may contradict the completeness or accuracy of the electronic submission and related hard copy documents, and we have disclosed to you all communications from regulatory agencies affecting the electronic submission and related hard copy documents.
4. We have made available to you all information that we believe is relevant to the electronic submission and related hard copy documents.
5. We have responded fully to all inquiries made to us by you during the engagement.
6. No events have occurred subsequent to **Date of Subsequent Events** that would require adjustment to or modification of the electronic submission or related hard copy documents.

Signature

Date

Signature

Date