**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

PHA

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# NNN – No Noncompliance; No Weakness; No Deficiency

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors

PHA NAME

[ENTITY CITY], [STATE]

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of PHA NAME, described in the Table of Contents and the related notes to the financial statements, and have issued our report thereon dated Date.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered PHA NAME's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of PHA NAME's internal control. Accordingly, we do not express an opinion on the effectiveness of PHA NAME's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of PHA NAME's financial statements will not be prevented, or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether PHA NAME's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of PHA NAME's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering PHA NAME's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

# NNS – No Noncompliance; No Weakness; Significant Deficiency

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors

PHA NAME

[ENTITY CITY], [STATE]

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**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether PHA NAME's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**PHA NAME's Response(s) to Findings**

PHA NAME's response(s) to the findings identified in our audit is (are) described in the accompanying schedule of findings, questioned costs, and recommendations. PHA NAME's response(s) was (were) not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it (them).

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

# NMN – No Noncompliance; Material Weakness; No Deficiency

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors

PHA NAME

[ENTITY CITY], [STATE]

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**Compliance and Other Matters**

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**PHA NAME's Response(s) to Findings**

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

# NMS – No Noncompliance; Material Weakness; Significant Deficiency

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To the Board of Directors

PHA NAME

[ENTITY CITY], [STATE]

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**Compliance and Other Matters**

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**PHA NAME's Response(s) to Findings**

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

# MNN – Material Noncompliance; No Weakness; No Deficiency

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors

PHA NAME

[ENTITY CITY], [STATE]

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**PHA NAME's Response(s) to Findings**

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

# MNS – Material Noncompliance; No Weakness; Significant Deficiency

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors

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**PHA NAME's Response(s) to Findings**

PHA NAME's response(s) to the findings identified in our audit is (are) described in the accompanying schedule of findings, questioned costs, and recommendations. PHA NAME's response(s) was (were) not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it (them).

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

# MMN – Material Noncompliance; Material Weakness; No Deficiency

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**PHA NAME's Response(s) to Findings**

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

# MMS – Material Noncompliance; Material Weakness; Significant Deficiency

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