Chapter 8: FASS-PH for Auditors

Accessing FASS-PH

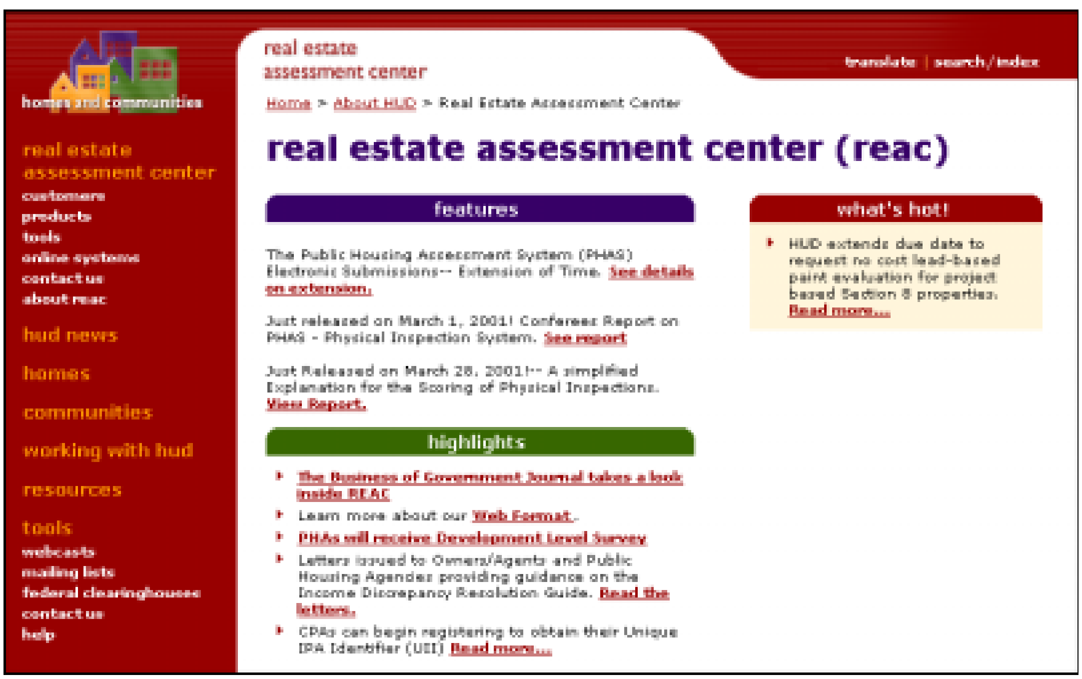
To view and verify a PHA's financial data via the Internet using FASS-PH, an Independent Public Accountant (IPA), or Auditor, must:

- Have a HUD user ID
- Be assigned a PHA Verifier role (FASS-PH Verifier)
- Be assigned to the PHA

Although the Auditor is responsible for registering for their user ID (refer to ***Appendix B: Registration***), they must contact the Coordinator for the PHA they represent to receive the user ID and system PHA access rights. An Auditor is considered an authorized User when they have received their user ID from the PHA's Coordinator.

⇒ *NOTE: You only register once for a HUD user ID. If you represent more than one PHA, simply provide your existing user ID to the Coordinator for every additional PHA. Each Coordinator will, in turn, assign the necessary access rights for their PHA to that user ID.*

The **home** page of the **Real Estate Assessment Center (REAC) Web site** (below) is the central point for obtaining current information on FASS-PH and the financial assessment of public housing agencies, as well as for accessing FASS-PH itself.



Starting on the REAC Website

To access the REAC Web site:

1. From your desktop, double-click on your Internet browser icon.

2. Double-click in the *Location* field under the toolbar to highlight the current URL.

NOTE: Highlighting the URL allows users to overwrite it with the desired URL. Users can also use the Backspace or Delete key to delete the current URL.

3. Enter the following URL address in the *Location* field: **www.hud.gov/offices/reac/index/cfm**.

4. Press the Enter key. The **home** page of the **REAC Web site** displays. Use the scroll bar to view the entire page.

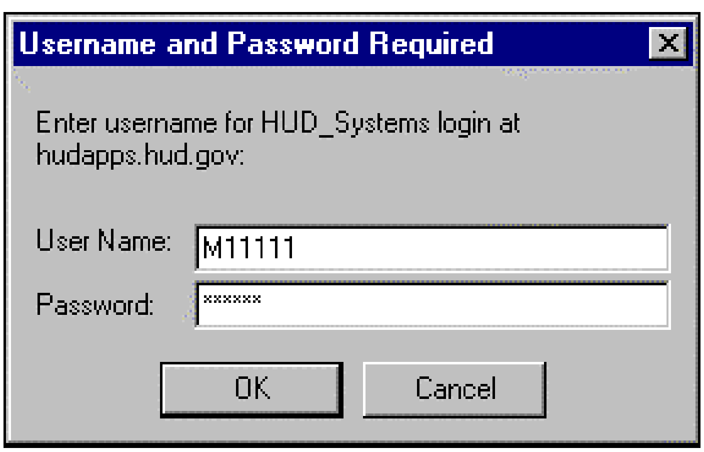
Logging In to FASS-PH

To log in to FASS-PH:

1. On the home page of the REAC Web site, click on the online systems link in the left column. The **online systems** page displays.

2. On the **online systems** page, click on the Log In  button. The **Username and Password Required** window displays.

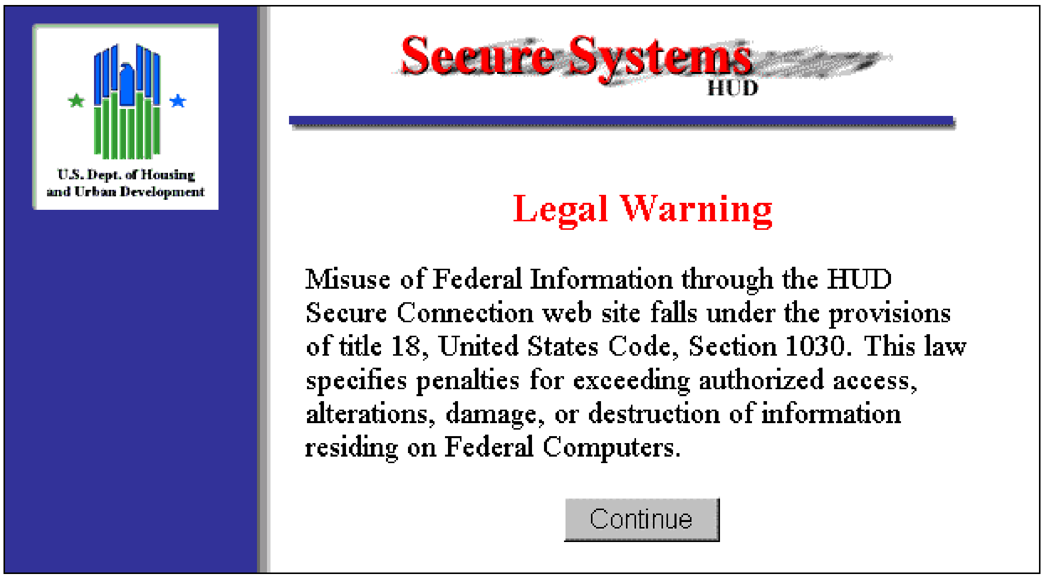
➠ *NOTE: If a **Registration Certification** box displays, click on the Continue button to close the box and continue to the Username and Password Required window.*



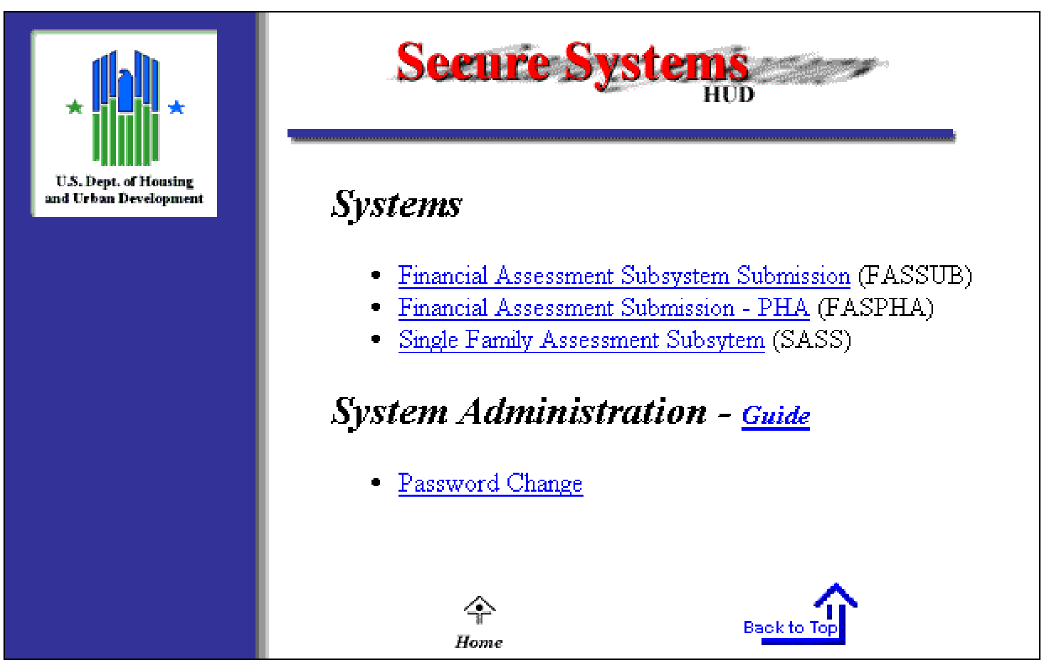
3. Enter your HUD user ID in the *User Name* field. The user ID is case-sensitive (uppercase/lowercase); remember to capitalize the letter in your user ID. ***Do not enter your name in the User Name field***.

4. Using the Tab key on the keyboard, move to the *Password* field. Enter your password. The password is also case-sensitive; enter the password exactly as you requested it on the registration application.

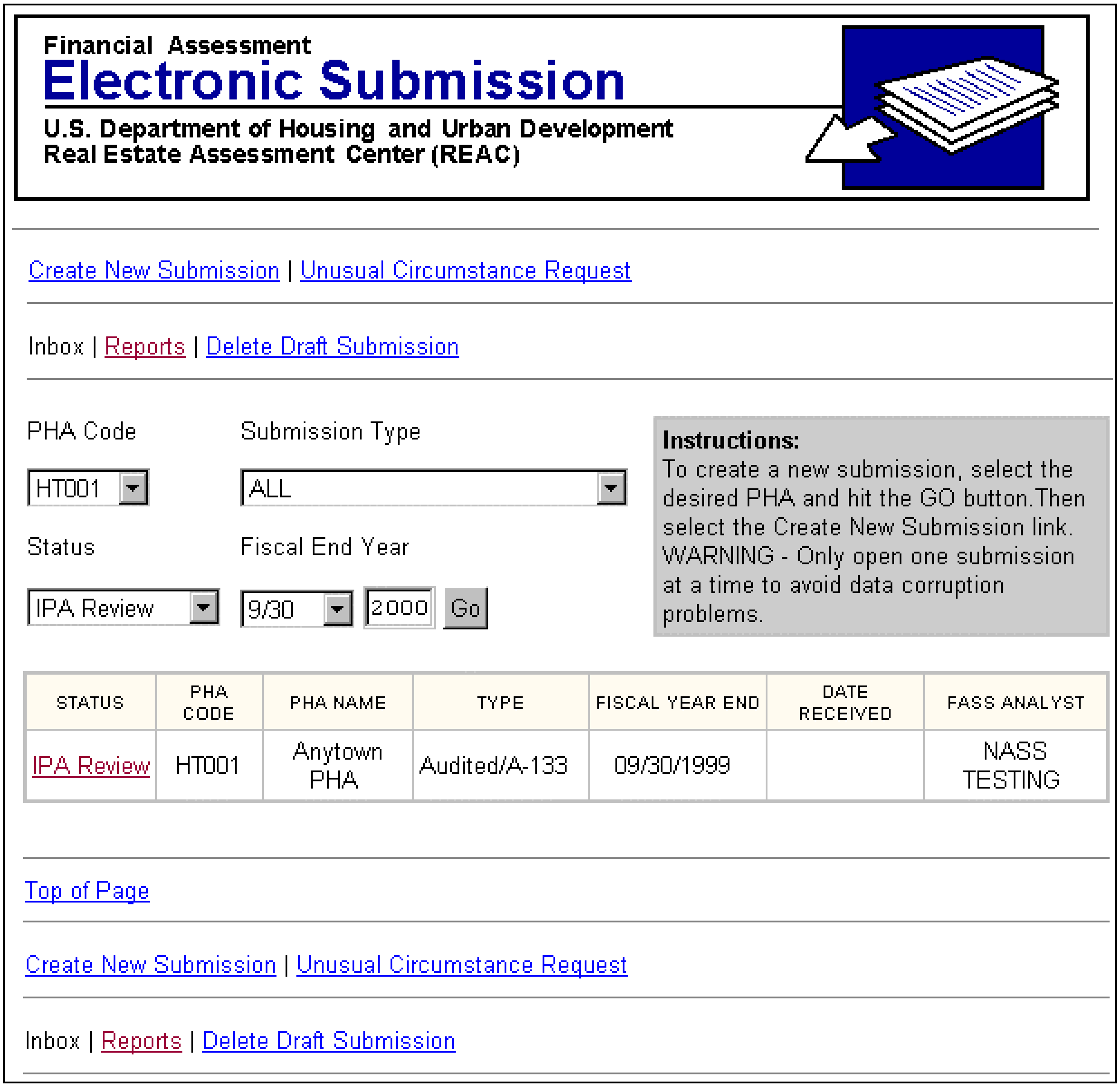
5. Click on the OK [OK] button. A **Legal Warning** page displays.



6. Click on the Continue [Continue] button. The **Secure Systems** page displays.

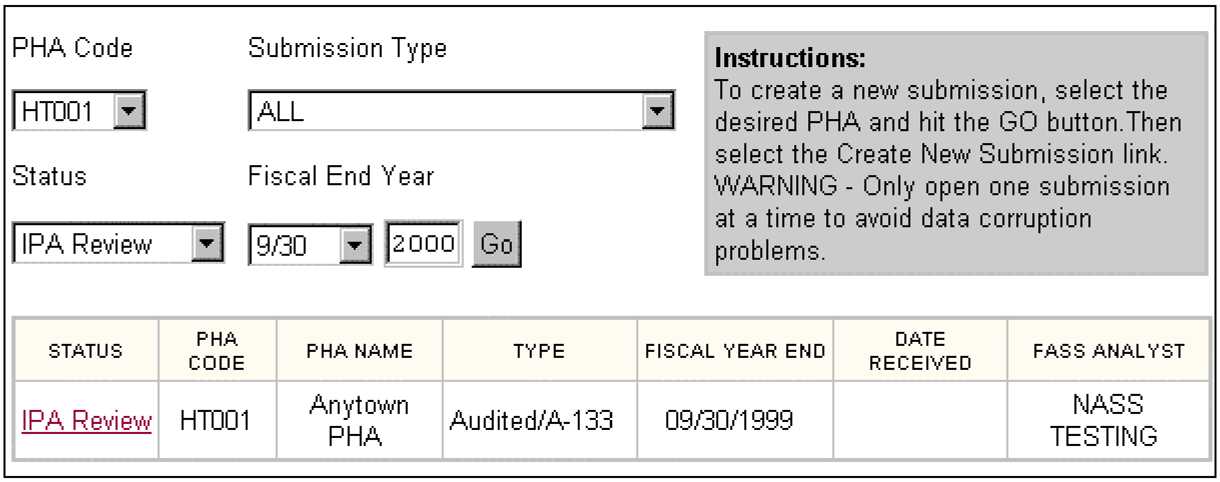


7. Under the *Systems* heading, click on the underlined Financial Assessment Submission-PHA (FASPHA) link to access PHAS. The **Inbox** page displays.



Inbox Page

The **Inbox** page is the first page in FASS-PH. The table on the **Inbox** page displays all financial submissions assigned to the authorized user to date (only one is shown in this example). The table shows the *Status*, *PHA Code*, *PHA Name*, *Type*, *Fiscal Year End*, *Date Received*, and *FASS-PH Analyst* for each submission. Use the scroll bar to view the entire page, if necessary.



STATUS	PHA CODE	PHA NAME	TYPE	FISCAL YEAR END	DATE RECEIVED	FASS ANALYST
IPA Review	HT001	Anytown PHA	Audited/A-133	09/30/1999		NASS TESTING

⇒ *NOTE: The table may be blank the first time you access FASS-PH, as data submissions do not display until PHAs create them in the system.*

Submission Status

There are two status categories for FASS-PH submissions in Release 5.0, *Interim* and *Final*. An *Interim* status identifies where a submission is in the financial assessment process and indicates the next action to be performed on the submission. *Final* status indicates that the financial assessment of the submission has been completed. Submission statuses are defined in the table below.

FASS-PH Submission Status	
Interim Status	***Definition***
Draft	The submission has been created but has not been submitted for review.
Invalidated	*The submission has been created and submitted, and REAC assigned an unapproved status that had a previous status of approved. *When an approved submission is invalidated, a letter is sent to the PHA.
IPA Review	The submission has been completed by the PHA and is ready for IPA review.
IPA Disagree	The IPA has reviewed the submission and has not agreed that all items are exactly as shown in the hard copy audit report for the PHA. The submission is ready for the PHA to make the necessary corrections. Once corrections have been made and data has been resubmitted, the status changes to "IPA Review."
IPA Agree	The IPA has reviewed the submission and has agreed that all items are exactly as shown in the audit report for the PHA. The audited submission is now ready for the PHA to submit to REAC (allow approximately 24 hours).
Ready for Scoring	The submission is ready for scoring in the FASS-PH system.
Review	The PHA has sent the submission to REAC. It has been scored and assigned to a REAC FASS-PH Team Analyst for review.
Final Status	***Definition***
Approved	The submission has been approved by REAC.
Rejected	The submission has been rejected by REAC. A letter concerning reason(s) for the rejection will be sent to the PHA.
Section 8 Submitted	Indicates a submission from a Section 8 entity.

An auditor is primarily interested in submissions with the status of *IPA Review* in order to verify the submission.

Submission Types

There are three categories of submission types in Release 5.0: *Unaudited*, *Audited*, and *Requests*.

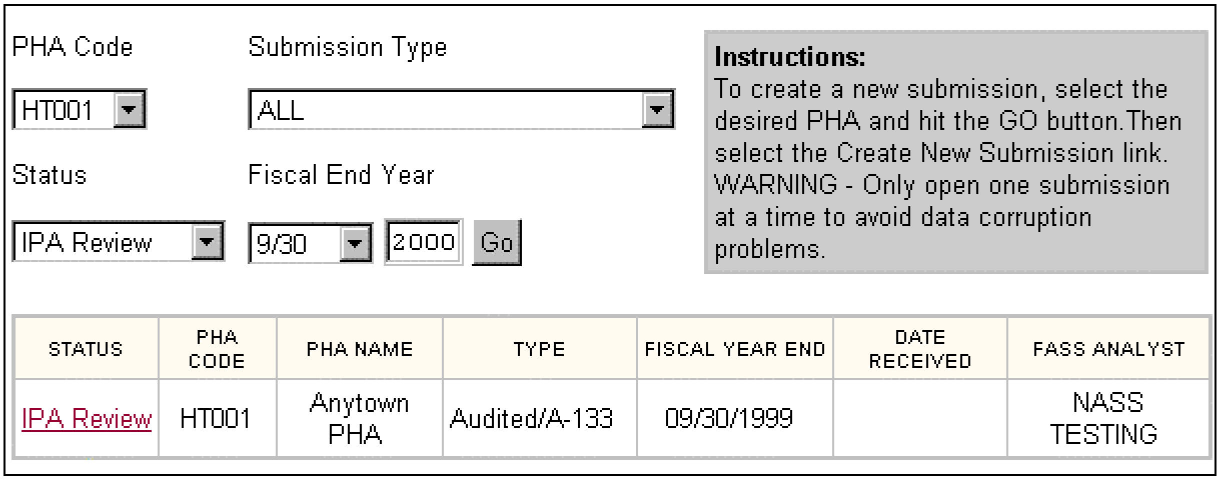
- Unaudited submissions are submitted to REAC within 2 months of the PHA's fiscal year end.
- If an audit is required, the *Audited* submission is then submitted to REAC within 9 months of the PHA's fiscal year end.
- *Requests* are submitted to REAC when circumstances impede the electronic submission of financial data to REAC.

Submission types are defined in the table below.

FASS-PH Submission Types	
Unaudited (submitted within 2 months of FYE)	***Definition***
Unaudited/A-133 Audit	Annual federal funding to the PHA is > or = $300,000, which mandates completion of an OMB Circular A-133 audit.
Unaudited/Non A-133 Audit	Annual federal funding to the PHA is < $300,000, which mandates completion of an audit.
Unaudited/No Audit	Annual federal funding to the PHA is < $300,000, and no audit is mandated or chosen.
Audited (submitted within 9 months of FYE)	***Definition***
Audited/A-133 Audit	Annual federal funding to the PHA is > or = $300,000, an OMB Circular A-133 audit was completed.
Audited/Non A-133 Audit	Annual federal funding to the PHA is < $300,000, an audit was completed.
Requests	***Definition***
Unusual Circumstances Request	Can only be made for an original *Unaudited* submission. Request is due 15 days before the unaudited submission due date. Status of the request displays on **Inbox** page.
Manual Submission Request	Must be made by U.S. mail to the REAC Technical Assistance Center. Request is due 60 days before the unaudited submission due date. Status of the request displays on **Inbox** page.

Reviewing a PHA's Submission

To review a submission with an IPA Review status:


PHA Code: HT001
Submission Type: ALL
Status: IPA Review
Fiscal End Year: 9/30 2000 Go

Instructions:
To create a new submission, select the desired PHA and hit the GO button.Then select the Create New Submission link. WARNING - Only open one submission at a time to avoid data corruption problems.

STATUS	PHA CODE	PHA NAME	TYPE	FISCAL YEAR END	DATE RECEIVED	FASS ANALYST
IPA Review	HT001	Anytown PHA	Audited/A-133	09/30/1999		NASS TESTING

Starting on the **Inbox** page, in the *Status* column, click on the IPA Review link to view the **Financial Data Schedule** page for the selected submission.

Financial Data Schedule Page

The **Financial Data Schedule** (FDS) page contains financial information on every federal program under which a PHA receives funding. The Auditor compares this read-only electronic FDS with the hard copy FDS that was submitted by the PHA for comparison. Each electronic FDS is comprised of two tabs: **Balance Sheet** and **Revenue & Expense**.

- The **Balance Sheet** tab lists specific line items for assets, liability, and equity.
- The **Revenue & Expenses** tab lists specific line items for revenue and expenses.

To navigate between the tab pages, click on the tab name at the top of the table, or click on the link at the bottom of the table. A darkened tab denotes the page currently displayed. Some line items include Details links to additional **Details** pages, which require review by the Auditor.

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

SELECT A PROGRAM AND CLICK GO
Low Rent Public Housing [Go]
SELECT AN ACCOUNTING METHOD
Full Accrual

Instructions:
For the selected program, please select the corresponding accounting method.

Balance Sheet | Revenue & Expense

LINE ITEM #	ACCOUNT DESCRIPTION	AMOUNT	DETAILS
Assets	**Current Assets** **Cash:**		
111	Cash - Unrestricted	$104,530	---
112	Cash - Restricted - Modernization and Development		---
113	Cash - Other Restricted		---
114	Cash - Tenant Security Deposits		---
100	**Total Cash**	$104,530	---
	Receivables:		

Top of Page | Balance Sheet | Revenue & Expense

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

User Guide and System Documentation | Technical Assistance Center

*To view the **Financial Data Schedule** page for a specific federal program:*

1. At the top of the **Financial Data Schedule** page, click on the right Arrow button in the *Select a Program* field to view a list of programs, and click on the program name to select it.

✏ NOTE: *The Select An Accounting Method field is "fixed" for a submission in IPA Review status. It reflects the accounting method used by the PHA in creating the submission.*

2. Click on the Go button. The **Financial Data Schedule** page for the selected program displays with the **Balance Sheet** tab as the default page. Use the scroll bar to view the entire page.

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

SELECT A PROGRAM AND CLICK GO
Low Rent Public Housing Go
SELECT AN ACCOUNTING METHOD
Full Accrual

Instructions:
For the selected program, please select the corresponding accounting method.

Balance Sheet | Revenue & Expense

LINE ITEM #	ACCOUNT DESCRIPTION	AMOUNT	DETAILS
Assets	**Current Assets** **Cash:**		
111	Cash - Unrestricted	$104,530	---
112	Cash - Restricted - Modernization and Development		---
113	Cash - Other Restricted		---
114	Cash - Tenant Security Deposits		---
100	**Total Cash**	$104,530	---
	Receivables:		

Top of Page | Balance Sheet | Revenue & Expense

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

User Guide and System Documentation | Technical Assistance Center

3. Click on the **Revenue & Expense** tab name at the top of the table. The **Revenue & Expense** tab page displays. Again, use the scroll bar to view the entire page.

Balance Sheet | Revenue & Expense

LINE ITEM #	ACCOUNT DESCRIPTION	AMOUNT	DETAILS
703	Net Tenant Rental Revenue		---
704	Tenant Revenue - Other	$3,452	---
705	**Total Tenant Revenue**	$3,452	---
706	HUD PHA Grants	$5,597,221	---
708	Other Government Grants		---
711	Investment Income - Unrestricted	$0	---
1104	Prior Period Adjustments, Equity Transfers and Correction of Errors	$6,122,231	[Details]
1105	Changes in Compensated Absence Balance		---
1106	Changes in Contingent Liability Balance		---
1107	Changes in Unrecognized Pension Transition Liability		---
1108	Changes in Special Term/Severance Benefits Liability		---
1109	Changes in Allowance for Doubtful Accounts - Dwelling Rents		---
1110	Changes in Allowance for Doubtful Accounts - Other		---
1112	Depreciation Add Back		---
1120	Unit Months Available	13,872	[Details]
1121	Number of Unit Months Leased	12,587	---

Top of Page | Balance Sheet | Revenue & Expense

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Submit | Late Reason

4. Repeat these steps to review the **Balance Sheet** and **Revenue & Expense** tabs for each federal program under which the PHA receives funding.

Details Page

A Details link in the *Details* column of a line item indicates a **Details** page containing additional required information. It is important that an auditor review every **Details** page.

*To review a **Details** page:*

1120	Unit Months Available	13,872	[Details]

1. In the *Details* column of the line item, click on the Details link. The **Details** page displays. Scroll down, if necessary, to view the entire page.

Program #: 14.850a - Low Rent Public Housing
Line Item #: 1120 - Unit Months Available

Instructions:
Please reconcile the System Reported Unit Months Available to the actual Unit Months Available for the current year. Provide detailed explanation for Other Adjustments made. For Section 8 Programs, Line 1120-010 represents all PHA Section 8 units. Please reconcile the System Reported Units for Section 8 Programs on a program by program basis. Please refer to the system guide for more detailed explanations.

Account Details | Back to Revenue & Expense

LINE ITEM #	ACCOUNT DESCRIPTION	AMOUNT
1120-010	System Reported Units per PHA Profiles (times 12)	1,320
1120-020	Preapproved Unit Months for Demolition	0
1120-030	Preapproved Unit Months for Conversion	0
1120-040	Vacant and Preapproved Unit Months for Modernization	0
1120-050	Preapproved Non-Dwelling Unit Months	0
	Other Adjustments	
1120-060	Testing adjustment	12,552
1120-070		
1120-080		
1120-090	**Total Unit Months**	13,872

Top of Page | Back to Revenue & Expense

2. To return to the previous page, click on the Back to link (e.g., Back to Revenue & Expense link to return to the **Revenue & Expense** page) at the top or bottom of the table.

3. After reviewing the **Financial Data Schedule** pages for each federal program under which the PHA receives funding, click on the Data Collection Form link at either the top or bottom of the page to continue to the **Data Collection Form** page.

Data Collection Form Page

The **Data Collection Form** page contains supplemental information pertaining to the PHA's submission. Use the scroll bar to view the entire page. The **Data Collection Form** page has three tabs: **General Information**, **Financial Statements**, and **Federal Programs**.

- The **General Information** tab contains basic background information on the PHA, including fiscal year end and audit information.
- The **Financial Statements** tab contains information concerning the expected results of the audit for the reporting period.
- The **Federal Programs** tab contains identification of agencies required to receive the reporting package as well as additional financial statement information.

The auditor must review all three tabs. To navigate between the pages, click on the tab name at the top of the table. The tab for the current page displays in dark bold. Some line items on the **Data Collection Form** page include links to **Details** pages, which also require review by the auditor.

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

PHA Code: HT001
PHA Name: Hometown PHA

General Information | Financial Statements | Federal Programs

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G9000-010	Fiscal Year Ending Date	09/30/1999	---
G2000-010	Type of Circular A-133 Audit	Single Audit	---
G2000-020	Audit Period Covered	Annual	---
G2000-030	Audit Period Covered - Months	12	---
G9000-020	Employer Identification Number	741767699	---
G2000-040	Multiple EIN Indicator	No	---
G9100-010	Auditee Name	Hometown PHA	---
G9100-020	Auditee Street Address Line 1	100 Main Street	---
G9100-030	Auditee Street Address Line 2	Suite 201	---
G9100-040	Auditee City	Anytown	---

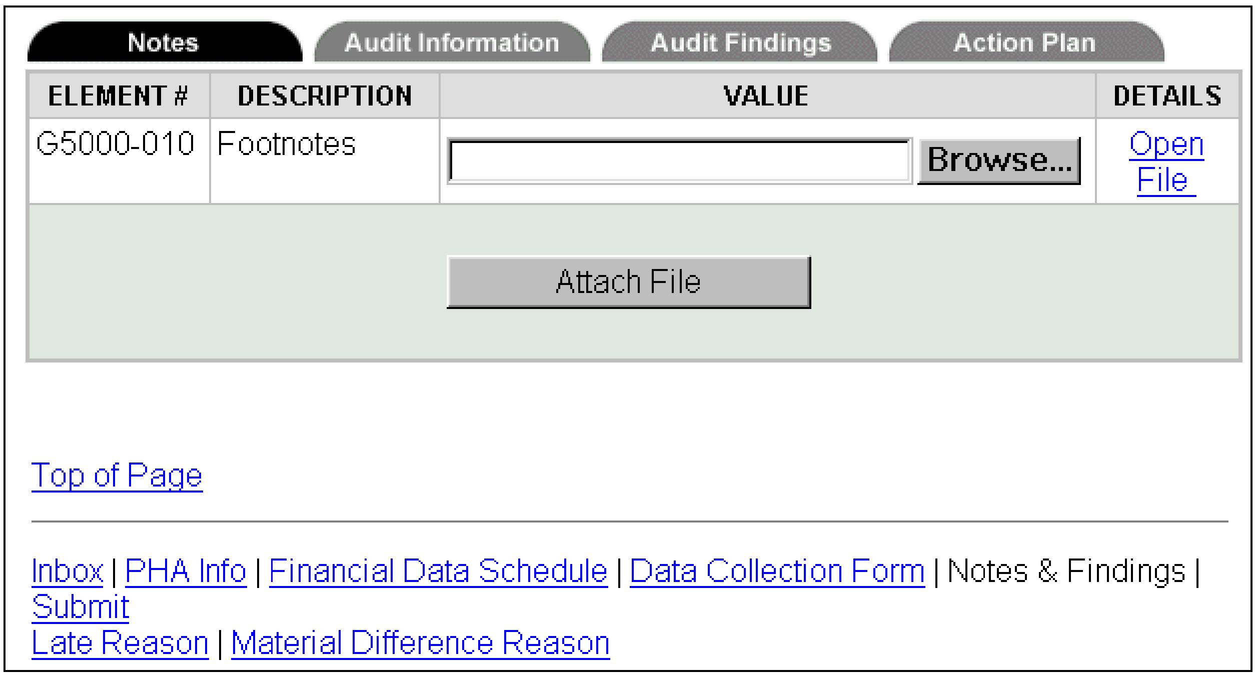
When the review of the **Data Collection Form** is complete, click on the Notes & Findings link to continue to the **Notes & Findings** page.

Notes & Findings Page (Audited Submissions Only)

Audited submissions contain additional **Notes & Findings** pages. The **Notes & Findings** pages contain a PHA's narrative notes pertaining to their submission, information on the audit, the Auditor's findings, and a corrective action plan created by the PHA in response to the audit. While the auditor (of the original, unaudited submission) provides the audit information and findings to the PHA, the PHA is required to attach them to the audited electronic submission. These attachments comprise the four tabs on the **Notes & Findings** page: **Notes**, **Audit Information**, **Audit Findings**, and **Action Plan**.

➡ *NOTE: The* ***Audit Findings*** *and* ***Action Plan*** *tab pages are for A-133 Audits only.*

The review of an audited submission must include these four tabs. As with the **Financial Data Schedule** and **Data Collection Form** pages, the tabs on the **Notes & Findings** page are accessed by clicking on the tab name at the top of the table. The tab is current if the name displays in dark bold. To view a file attached to any of the tab pages, click on the Open File link in the *Details* column of the table.



When the review of the **Notes & Findings** page is complete, auditors should check the **Late Reason** and **Material Difference Reason** pages. At the top or bottom of the page, click on the Late Reason link to continue to the **Late Reason** page.

Late Reason Page

If the submission is late, the **Late Reason** page contains an explanation from the PHA why it is late.

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

PHA Code: HT001
PHA Name: Hometown PHA

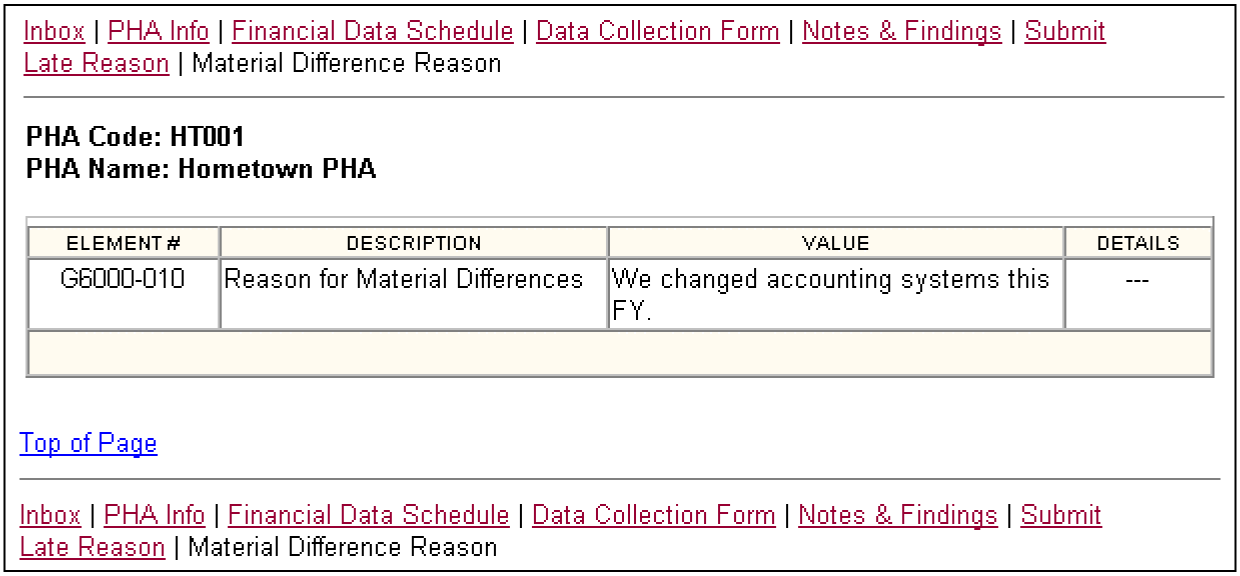
ELEMENT #	DESCRIPTION	VALUE	DETAILS
G6000-020	Late Reason	Our Internet system crashed last week.	---

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

At the top or bottom of the page, click on Material Difference Reason link to continue to the **Material Difference Reason** page.

Material Differences Reason Page

If applicable, the **Material Differences Reason** page contains the PHA's written explanation for any differences in the financial data between the audited and unaudited submissions.



Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

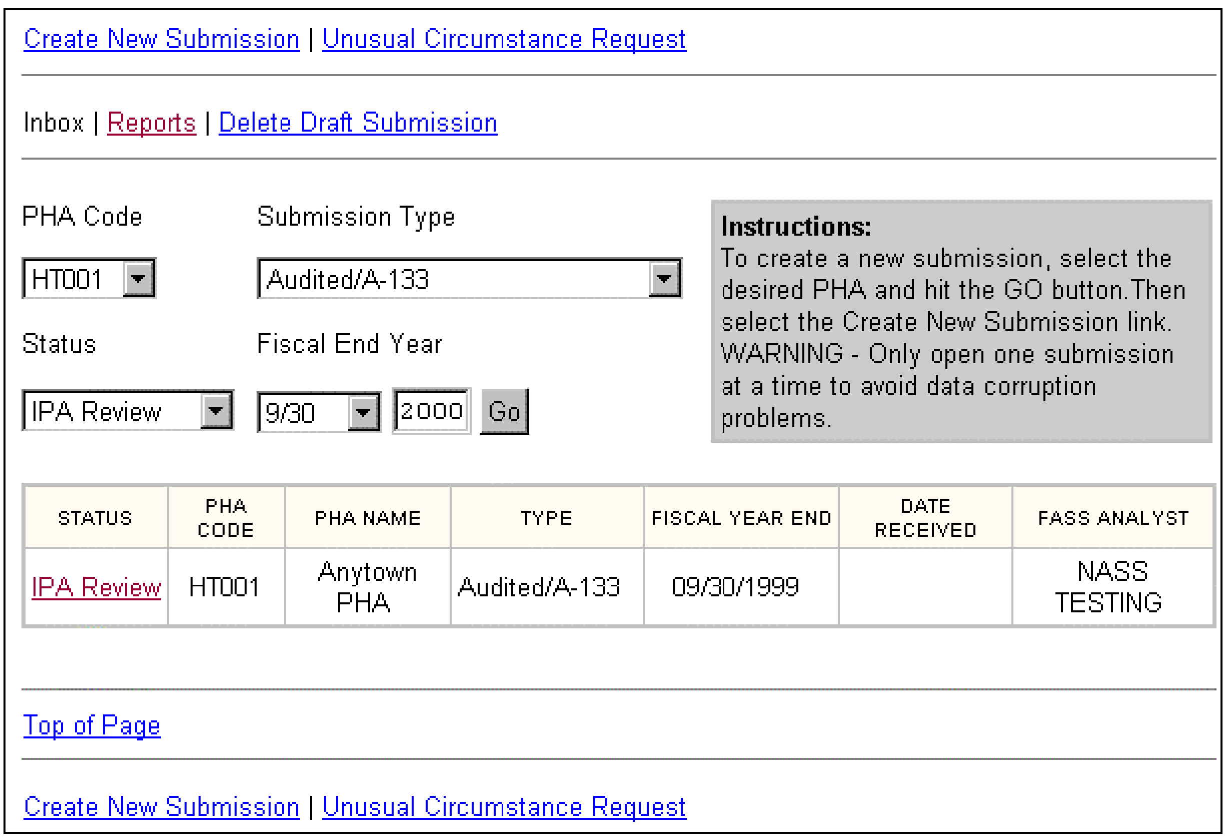
PHA Code: HT001
PHA Name: Hometown PHA

ELEMENT #	DESCRIPTION	VALUE	DETAILS
G6000-010	Reason for Material Differences	We changed accounting systems this FY.	---

Top of Page

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

Click on the Inbox link to return to the **Inbox** page.



Create New Submission | Unusual Circumstance Request

Inbox | Reports | Delete Draft Submission

PHA Code: HT001
Submission Type: Audited/A-133
Status: IPA Review
Fiscal End Year: 9/30 2000 Go

Instructions:
To create a new submission, select the desired PHA and hit the GO button.Then select the Create New Submission link. WARNING - Only open one submission at a time to avoid data corruption problems.

STATUS	PHA CODE	PHA NAME	TYPE	FISCAL YEAR END	DATE RECEIVED	FASS ANALYST
IPA Review	HT001	Anytown PHA	Audited/A-133	09/30/1999		NASS TESTING

Top of Page

Create New Submission | Unusual Circumstance Request

Completing Auditors Procedures

The **Submit** page contains two tabs: **Submit Data** and **Auditor Procedures**.

- The **Submit Data** tab contains the PHA's certification statement as to the validity of their submission data.
- The **Auditor Procedures** tab contains the agreed upon procedures for the IPA to complete.

Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Notes & Findings | Submit
Late Reason | Material Difference Reason

Submit Data Auditor Procedures

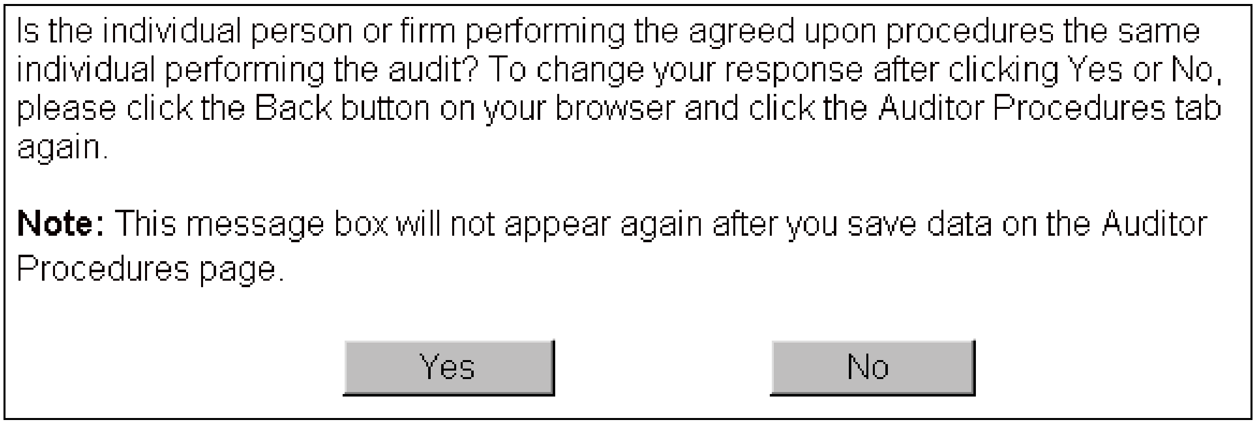
CERTIFICATION STATEMENT

This is to certify that, to the best of my knowledge and belief, the information contained in this submission - including but not limited to the accompanying FDS and entity self assessment - is accurate and complete for the period described on data element lines G9000-010, G2000-020, and G2000-030. By selecting Submit Financial Data, I declare that the foregoing is true and correct.

LINE ITEM #	ACCOUNT DESCRIPTION	TOTAL
190	Total Assets	$7,208,265
600	Total Liabilities and Equity	$7,208,265
700	Total Revenue	$2,611,822
969	Total Operating Expenses	$1,408,230
970	Excess (Deficiency) of Operating Revenue Over (Under) Operating Expenses	$1,203,592
900	Total Expenses	$3,016,334
1000	Excess (Deficiency) of Operating Revenue Over (Under) Expenses	$-404,512

To complete the IPA review:

1. On the **Submit Data** page, click on the **Auditor Procedures** tab name. The **Auditor Procedures** tab page displays.



2. Click either the Yes  or No  button. The **Auditor Procedures** page re-displays with the *Independent Accountant's Report on Applying Agreed-Upon Procedure*. (The **A-133 Auditor Procedures** page is shown in this example.) This report is the auditor's attestation that the data contained in the PHA's electronic financial submission agrees with the data in the hard copy financial documents. Read the report.

Submit Data | Auditor Procedures

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph, which was agreed to by [ ] (the Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with the related hard copy documents included within the OMB Circular A-133 reporting package. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 electronically submitted information and hard copy documents as shown in the chart below.

We were engaged to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* for the Housing Authority as of and for the year ended [ ] , and have issued our report thereon dated [ ] . The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Financial Data Schedule (FDS) dated [ ] , was expressed in relation to the basic financial statements of the Housing Authority taken as a whole.

A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from the Housing 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.

This report is intended solely for the information and use of the Housing Authority and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

3. In the blank field of the first paragraph enter the name of the PHA. And, in the blank fields of the third paragraph, enter dates using a text month, two-digit day, and four-digit year (Month, DD, YYYY):
   - *Field 1 – name of PHA*
   - *Field 2* - fiscal year-end date
   - *Field 2* - date this report was issued
   - *Field 3* - date of the PHA's Financial Data Schedule (FDS)

4. Below the text of the agreement is a table listing the eight procedures by which the auditor compares the Uniform Financial Reporting Standards (UFRS) rule for electronic data reporting with the PHA's hard copy documents. For each procedure in the table, click on the *Agrees* radio button on that line if the items match. The default response is *Does Not Agree*. Therefore, if the items in the procedure do not match, leave the radio button as it is.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet and Revenue and Expense (data line items 111 to 1121)	Financial Data Schedule,all CFDAs	○	◉
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	○	◉
3	Type of opinion on FDS(data element G3000-010)	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,G2300,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 and OMB Data Collection Form*	○	◉
7	Federal program report information (data element G4000-10 to G4000-40)	Schedule of Findings and Questioned costs,Part 1 and OMB Data Collection Form*	○	◉
8	Federal agencies required to receive reporting package (data element G4000-050)	OMB Data Collection Form*	○	◉
9	Basic financial statements and auditor's reports required to be submitted electronically	Basic finacial statements (inclusive of auditor reports)	○	◉

UII	[ ] Search
Firm Name	
Employer Identification Number	
Date	

Completed

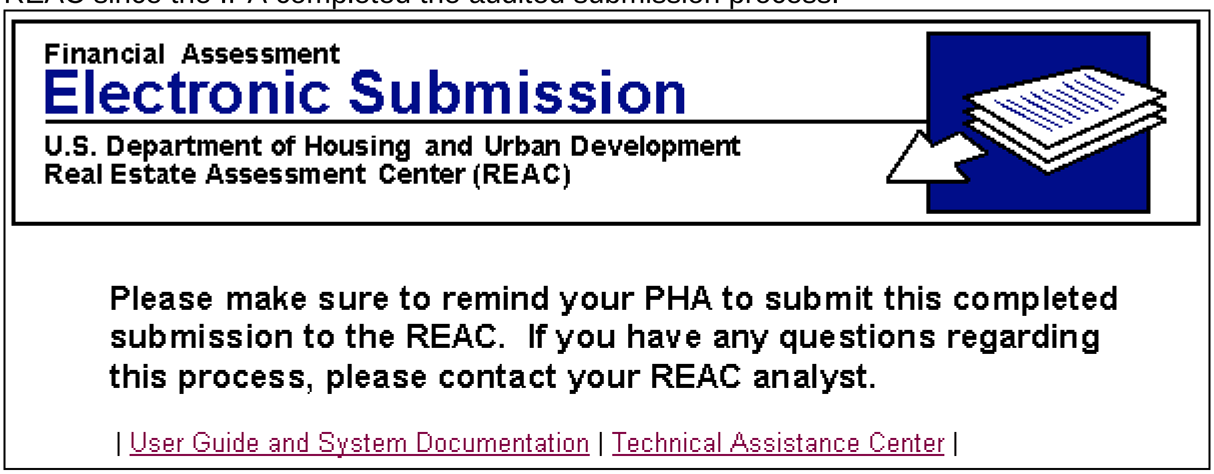
*While the OMB Data Collection Form can be produced from the UFRS system, the hard copy of the form listed in the second column above, against which the auditor will compare UFRS data, should be the signed hard copy of the form that will be filed with the Single Audit Clearinghouse. In other words, the auditor should assure that the data in the UFRS Rule Information column agrees with the final Data Collection Form signed by both the auditee and the auditor for filing with the Clearinghouse.

5. When the agreed upon procedures are completed, at the bottom of the table, enter the *UII Number, Firm Name*, *Employer Identification Number*, and *Date* (MM/DD/YYYY) of completion.

6. When these have been entered and the review is completed, click on the Completed [Completed] button. The report is saved in the FASS-PH system, and the **Agreed Upon Procedures** page redisplays with all the fields now appearing as read-only.

➡ *NOTE: No changes to the auditor responses may be made once the Completed button has been selected.*

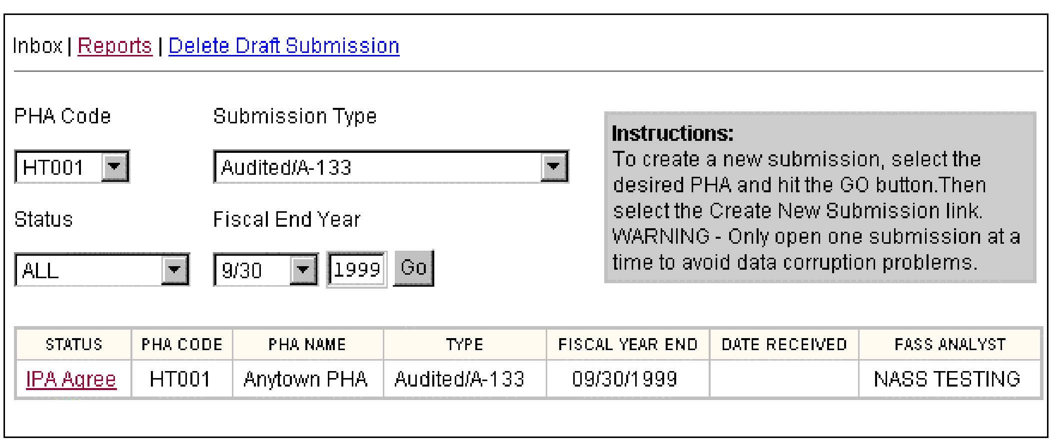
An enhancement to FASS-PH with Release 6.0 is a message window (see below) informing the Independent Public Accountant (IPA) to remind the PHA to transmit a completed submission to REAC since the IPA completed the audited submission process.



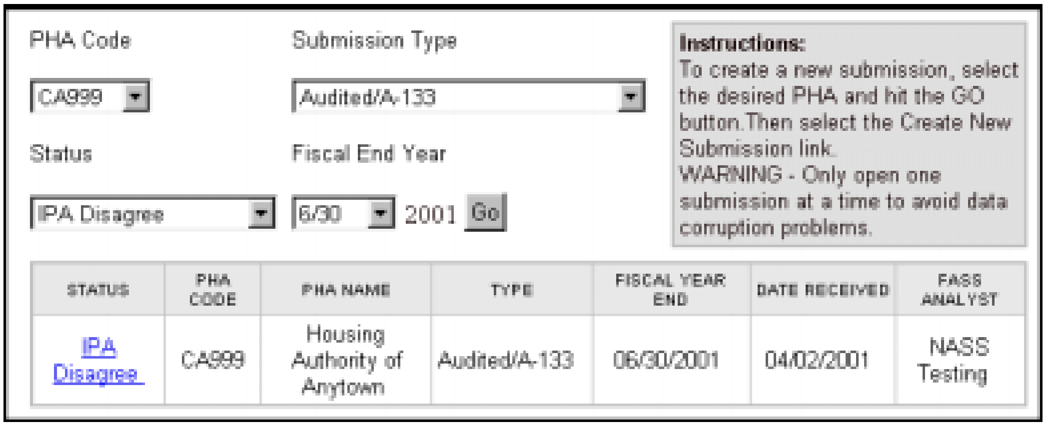
7. Click on the Inbox link to continue. The **Inbox** page displays.

In the table on the **Inbox** page, the status for the submission changes from *IPA Review* to either *IPA Agree* or *IPA Disagree*, with each status requiring different actions by the PHA.

- *IPA Agree* indicates that the auditor found all comparison procedures in agreement. The PHA may then submit the electronic data to HUD.



- *IPA Disagree* indicates that the auditor found that one or more of the comparison procedures did not agree. In this case, the PHA must go back to the electronic submission, correct the discrepancies, and resubmit the data for the auditor's review. Such a submission would again have an *IPA Review* status, and the auditor repeats the steps described in this chapter.



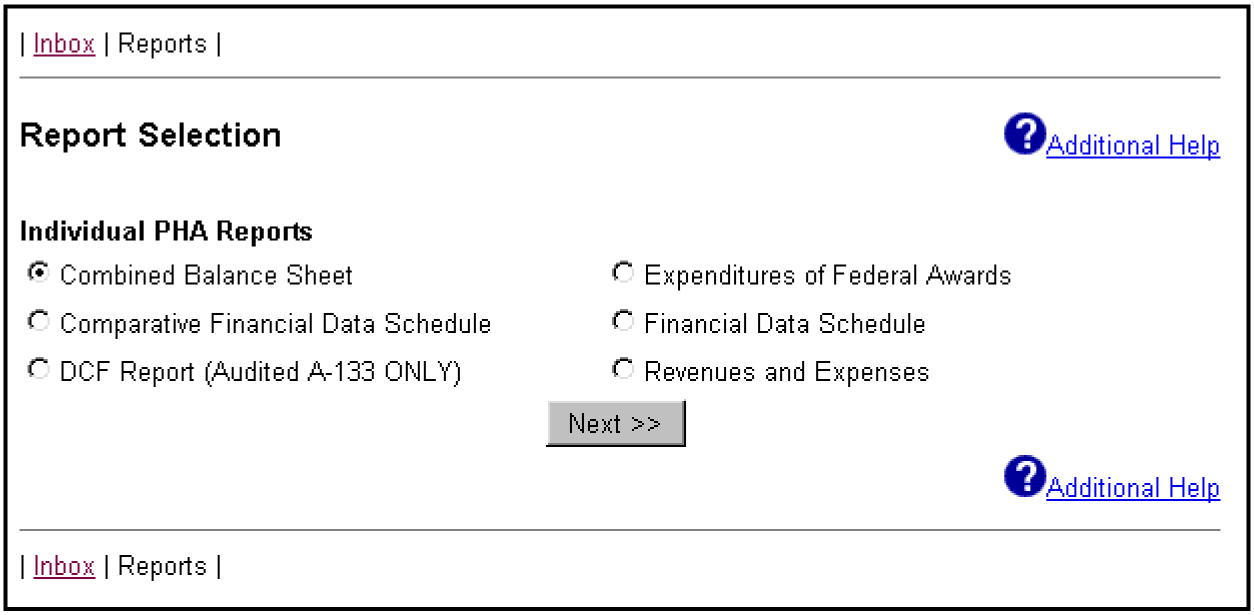
8. Click on the Close control icon in the upper right corner of the screen to exit FASS-PH.

Generating Reports

The following reports, based on completed unaudited and audited PHA submissions, can be generated by auditors from the **Report Selection** page in FASS-PH to assist in their review:

- **Combined Balance Sheet**
- **Revenue and Expense**
- **Expenditures of Federal Awards**
- **Financial Data Schedule**
- **Data Collection Form** (Available for Audited/A-133 submissions only).

Reports are generated from the **Report Selection** page, which is accessed by clicking on the Reports link on the **Inbox** page. For instruction on how to generate reports, refer to **Chapter 7: Generating Reports** in this guide.



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