

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING THE AGREED-UPON PROCEDURE

To the Board of Commissioners
Mobile Housing Authority

We have performed the procedure described in the second paragraph of this report on whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package. The Mobile Housing Authority is responsible for the accuracy and completeness of the electronic submission.

The Mobile Housing Authority has agreed to and acknowledged that the procedure performed is appropriate to meet the intended purpose to determine whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package. Additionally, the U.S. Department of Housing and Urban Development ("HUD") Real Estate Assessment Center ("REAC") has agreed to and acknowledged that the procedure performed is appropriate for its purposes. This report may not be suitable for any other purpose. The procedure 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 procedure performed is appropriate for their purposes.

We compared the electronic submission of the items listed in the attached table ("Attachment A") in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The associated findings from the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in Attachment A.

We were engaged by the Mobile Housing Authority to perform this agreed-upon procedure 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 whether the electronic submission of the items listed in the "UFRS Rule Information" column in Attachment A agrees with the related hard copy documents within the audit reporting package. 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 Mobile Housing Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedure engagement.

We were engaged to perform an audit in accordance with the *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance")*, by the Mobile Housing Authority as of and for the year ended December 31, 2020, and have issued our reports thereon dated March 31, 2023. 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 supplementary information dated March 31, 2023, was expressed in relation to the basic financial statements of the Mobile Housing Authority taken as a whole.

A copy of the reporting package required by the *Uniform Guidance*, which includes the auditor’s reports, is available in its entirety from the Mobile 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 HUD REAC.

The purpose of this report on applying the agreed-upon procedure is solely to describe the procedure performed on the electronic submission of the items listed in the “UFRS Rule Information” column and the associated findings, and not to provide an opinion or conclusion. Accordingly, this report is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS

New York, New York
March 31, 2023

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**MOBILE HOUSING AUTHORITY
DECEMBER 31, 2020
ATTACHMENT A**

1) Compare 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 as shown below.

UFRS RULE INFORMATION	HARD COPY DOCUMENTS	FINDINGS
Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDA's, if applicable	Agrees
Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	Agrees
Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned Costs	Agrees
General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form	Agrees
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
Financial statement report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned Costs, Part 1, and OMB Data Collection Form	Agrees
Types of compliance requirements (G4200-020 and G4000-030)	OMB Data Collection Form	Agrees
Basic financial statements and auditor's reports required to be submitted electronically	Basic financial statements (inclusive of auditor's reports)	Agrees

See independent accountant's report on applying the agreed-upon procedure.