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Housing Authority of Washington Parish, PHA

Annual Financial Report

Year Ended September 30, 1999

HUD SECTION 8

HOUSING ASSISTANCE PAYMENTS PROGRAM
EXISTING HOUSING CERTIFICATES
PROJECT LA-217CE
ANNUAL CONTRIBUTIONS CONTRACT FW-2138

VOUCHER PROGRAM
PROJECT LA-217V0
ANNUAL CONTRIBUTIONS CONTRACT FW-2259V

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 19 2000

**Housing Authority of Washington Parish, PHA
Annual Financial Report
As of and For the Year Ended September 30, 1999**

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**Housing Authority of Washington Parish, PHA
Annual Financial Report
As of and For the Year Ended September 30, 1999**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Housing Authority of Washington Parish
Franklinton, Louisiana 70438

We have audited the accompanying general purpose financial statements of the Housing Authority of Washington Parish, Louisiana, as of and for the year ended September 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Housing Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements present fairly, in all material respects, the financial position of the Housing Authority of Washington Parish, Louisiana, as of September 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principals.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2000 on our consideration of the Housing Authority of Washington Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Housing Authority of Washington Parish, Louisiana, taken as a whole. The accompanying schedules of individual HUD Section 8 Housing Assistance Payments programs, and the Supplemental Financial Data Schedule, are presented for the purpose of additional analysis as required by the U.S. Department of Housing and Urban Development. Also, the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These schedules are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relationship to the financial statements taken as a whole.



Bruce Harrell & Company, CPAs

A Professional Accounting Corporation

January 27, 2000

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana
All Fund Types and Account Groups**

Statement A

**Balance Sheet
September 30, 1999**

	Governmental Fund	Account Group	Totals
	General Fund	General Fixed Assets	(Memorandum Only)
Assets			
Assets:			
Cash	\$ 115,737	\$ -	\$ 115,737
Restricted Asset:			
Cash - Self-Sufficiency Program Escrow	1,716	-	1,716
Furniture and Equipment	-	4,303	4,303
Total Assets	\$ 117,453	\$ 4,303	\$ 121,756
 Liabilities, Equity, and Other Credits			
Liabilities:			
Accounts Payable - HUD	\$ 82,364	\$ -	\$ 82,364
Accounts Payable - Other	4,331	-	4,331
Accrued Payroll Taxes	1,231	-	1,231
Deferred Revenue - Self-Sufficiency Escrow	1,716	-	1,716
Total Liabilities	89,642	-	89,642
 Equity and Other Credits:			
Investment in General Fixed Assets	-	4,303	4,303
Fund Balance	27,811	-	27,811
Total Equity and Other Credits	27,811	4,303	32,114
Total Liabilities, Equity and Other Credits	\$ 117,453	\$ 4,303	\$ 121,756

The accompanying notes are an integral part of these statements.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana
Governmental Fund**

Statement B

**Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 1999**

		<u>General Fund</u>
Revenues		
Intergovernmental:		
Contributions Received from HUD	\$	393,956
Contributions Received from Other PHAs		1,022
Interest Earned		178
Total Revenues		<u>395,156</u>
 Expenditures		
General and Administrative:		
Ongoing Administrative Expenditures		60,074
Accountant Audit Cost		3,000
Housing Assistance Program Payments		334,313
Total Expenditures		<u>397,387</u>
 Excess of Revenues (Expenditures)		 (2,231)
Fund Balance at Beginning of Year:		
As Previously Reported	20,070	
Prior Period Adjustment (Note 6)	<u>9,972</u>	
As Restated		<u>30,042</u>
Fund Balance at End of Year		\$ <u>27,811</u>

The accompanying notes are an integral part of these statements.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana
General Fund**

Statement C

**Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
For the Year Ended September 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental:			
Contributions Received from HUD	\$ 490,851	\$ 393,956	\$ (96,895)
Contributions Received from Other PHAs	-	1,022	1,022
Interest Earned	-	178	178
Total Revenues	490,851	395,156	(95,695)
Expenditures			
General and Administrative:			
Ongoing Administrative Expenditures	61,063	60,074	989
Accountant Audit Cost	3,000	3,000	-
Housing Assistance Program Payments	407,184	334,313	72,871
Total Expenditures	471,247	397,387	73,860
Excess of Revenues (Expenditures)	19,604	(2,231)	(21,835)
Fund Balance at Beginning of Year:			
As Previously Reported	20,070	20,070	-
Prior Period Adjustment (Note 6)	-	9,972	9,972
As Restated	20,070	30,042	9,972
Fund Balance at End of Year	\$ 39,674	\$ 27,811	\$ (11,863)

The accompanying notes are an integral part of these statements.

Housing Authority of Washington Parish, PHA
Notes to Financial Statements
As of and For the Year Ended September 30, 1999

INTRODUCTION

The Housing Authority of Washington Parish (Housing Authority) was created on July 17, 1985, under Louisiana Revised Statute (LSA-R.S.) 40:391 to engage in the acquisition, development, and administration of a low rent housing program to provide safe, sanitary, and affordable housing to the citizens of the parish. On January 8, 1986, a resolution by the Washington Parish Council (formerly Police Jury) was passed to request the Granteeship of the HUD Section 8 Program be transferred to the Housing Authority.

The Housing Authority is administered by a 5-member board appointed by the Washington Parish Council (formerly Police Jury). Members on the board serve 4-year terms.

Under the United States Housing Act of 1937, as amended, the U.S. Department of Housing and Urban Development (HUD) has direct responsibility for administering low rent housing programs in the United States. Accordingly, HUD has entered into an annual contributions contract with the Housing Authority for the purpose of assisting the authority in leasing of housing units and to make annual contributions (subsidies) to the authority for the purpose of maintaining this low rent character.

The Housing Authority participates in Section 8 housing assistance payment programs. The existing and moderate rehabilitation programs provide assistance to low-income persons seeking housing by subsidizing rents between tenants and owners of existing private housing. Under these two programs, the authority enters into housing assistance payment contracts with landlords. Section 8 Rental Voucher Program, another Section 8 housing assistance program, provides assistance to low-income families. The program provides for a voucher that can be used by the tenant to pay rent to any landlord he chooses.

At September 30, 1999, the authority managed 131 public housing units and provided assistance to 131 Section 8 housing units.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The accompanying schedule, "Supplemental Financial Data Schedule", is on page 31. The purpose of this schedule is to provide information to analyze the financial condition of each PHA without additional inquiry from the field offices or preparing more HUD forms.

B. REPORTING ENTITY

GASB Statement No. 14 established criteria for determining which component unit should be considered part of the Washington Parish Council (formerly Police Jury) for financial reporting purposes. The basic criterion for including a potential component unit within the financial reporting entity is financial accountability.

Housing Authority of Washington Parish, PHA
Notes to Financial Statements
As of and For the Year Ended September 30, 1999

Because the Washington Parish Council (formerly Police Jury) appoints the board of the Housing Authority, has the ability to impose its will and the potential for financial benefit or financial burden, the Housing Authority was determined to be a component unit of the Washington Parish Council (formerly Police Jury), the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Housing Authority and do not present information on the Washington Parish Council (formerly Police Jury), the general government services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Housing Authority uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

The fund of the Housing Authority is classified into one category. It is a governmental fund type. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds account for all or most of the authority's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets. The Housing Authority governmental fund is a general fund.

The general fund is the general operating fund of the authority and accounts for all financial resources, except those required to be accounted for in other funds. The general fund includes transactions of the low rent housing assistance programs.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Operating subsidies and the annual contributions received from HUD are recorded when available and measurable. Federal restricted grants are recorded when reimbursable expenditures have been incurred.

Rental income is recorded in the month earned.

Housing Authority of Washington Parish, PHA
Notes to Financial Statements
As of and For the Year Ended September 30, 1999

Expenditures

Expenditures are recorded when the related liability is incurred.

Deferred Revenues

The housing authority reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the housing authority before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the authority has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

E. BUDGET AND BUDGETARY ACCOUNTING

In accordance with a HUD requirement, the Housing Authority prepares and submits a budget for the next fiscal year for approval by HUD. Any amendments to the budget must be approved by HUD.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Housing Authority may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the Housing Authority may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. COMPENSATED ABSENCES

The Housing Authority has two employees, who are not subject to vacation or sick leave accruals.

I. TOTAL COLUMNS

The total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Housing Authority of Washington Parish, PHA
Notes to Financial Statements
As of and For the Year Ended September 30, 1999

2. CASH AND CASH EQUIVALENTS

At September 30, 1999, the Housing Authority has cash and cash equivalents (book balances) totaling \$117,453 as follows:

Interest-bearing demand deposit	\$ 45,736
Time deposits	<u>71,717</u>
Total	<u><u>\$ 117,453</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At September 30, 1999, the Housing Authority has \$119,645 in deposits (collected bank balances). These deposits are secured from risk by \$119,645 of federal deposit insurance.

3. FIXED ASSETS

The changes in general fixed assets follow:

	Balance 10/01/98	Additions	Deletions	Balance 9/30/99
Equipment	\$ 4,303	\$ -	\$ -	\$ 4,303
Total	<u><u>\$ 4,303</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,303</u></u>

4. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended September 30, 1999.

5. LITIGATION AND CLAIMS

There were no litigation and claims during the year ended September 30, 1999.

Housing Authority of Washington Parish, PHA
Notes to Financial Statements
As of and For the Year Ended September 30, 1999

6. PRIOR PERIOD ADJUSTMENTS

For the fiscal year ended September 30, 1999, prior period adjustments were made to the fund balance for the Section 8 Rental Certificate Program and the Section 8 Rental Voucher Program, as follows:

GENERAL PURPOSE FINANCIAL STATEMENTS

9/30/98	Beginning Fund Balance - Section 8 Rental Certificate Program:		
	As Previously Reported	\$ 20,347	
	Prior Period Adjustments:		
	HUD Adjustments to Prior Year-End Settlements	1,709	
	Transfer Prior Year's Self-Sufficiency Escrow To Deferred Revenue	<u>(524)</u>	
9/30/98	Restated Fund Balance - Section 8 Rental Certificate Program		\$21,532
9/30/98	Beginning Fund Balance - Section 8 Rental Voucher Program:		
	As Previously Reported	(278)	
	Prior Period Adjustments:		
	HUD Adjustments to Prior Year-End Settlements	8,788	
9/30/98	Restated Fund Balance - Section 8 Rental Voucher Program		<u>8,510</u>
9/30/98	Total Restated Fund Balance - Section 8 Housing Programs		<u><u>\$30,042</u></u>

INDIVIDUAL FUND STATEMENTS

9/30/98	Beginning Fund Balance - Section 8 Rental Certificate Program:		
	As Previously Reported	\$23,266	
	Prior Period Adjustments:		
	HUD Adjustments to Prior Year-End Settlements	1,709	
	GAAP Conversion - Transfer of Equipment to General Fixed Assets Account Group	(2,919)	
	Transfer Prior Year's Self-Sufficiency Escrow To Deferred Revenue	<u>(524)</u>	
9/30/98	Restated Fund Balance - Section 8 Rental Certificate Program		\$21,532
9/30/98	Beginning Fund Balance - Section 8 Rental Voucher Program:		
	As Previously Reported	1,106	
	Prior Period Adjustments:		
	HUD Adjustments to Prior Year-End Settlements	8,788	
	GAAP Conversion - Transfer of Equipment to General Fixed Assets Account Group	<u>(1,384)</u>	
9/30/98	Restated Fund Balance - Section 8 Rental Voucher Program		<u>8,510</u>
9/30/98	Total Restated Fund Balance - Section 8 Housing Programs		<u><u>\$30,042</u></u>

(INDIVIDUAL FUND SCHEDULES)

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana
General Fund**

Schedule 1

**HUD Section 8
Housing Assistance Payments Program
Annual Contributions Contracts**

**Combined Balance Sheet
September 30, 1999**

Assets	<u>Existing Housing Certificates</u>	<u>Voucher Program</u>	<u>Total</u>
Cash	\$ 59,471	\$ 56,266	\$ 115,737
Restricted Assets:			
Cash - Self-Sufficiency Program Escrow	1,716	-	1,716
Due from HUD Voucher Program	43,700	-	43,700
Total Assets	<u>\$ 104,887</u>	<u>\$ 56,266</u>	<u>\$ 161,153</u>
Liabilities and Fund Balance			
Liabilities:			
Accounts Payable - HUD	\$ 79,576	\$ 2,788	\$ 82,364
Accounts Payable - Other	4,331	-	4,331
Accrued Payroll Taxes	1,231	-	1,231
Due to HUD Section 8 Housing - Existing Certificate Fund	-	43,700	43,700
Deferred Revenue - Self-Sufficiency Escrow	1,716	-	1,716
Total Liabilities	<u>86,854</u>	<u>46,488</u>	<u>133,342</u>
Fund Balance	18,033	9,778	27,811
Total Liabilities and Fund Balance	<u>\$ 104,887</u>	<u>\$ 56,266</u>	<u>\$ 161,153</u>

The accompanying notes are an integral part of these statements.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana
General Fund**

Schedule 2

H.U.D. Section 8
Housing Assistance Payments Program
Project LA-217CE
Existing Housing Certificates
Annual Contributions Contract FW-2138

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
For the Year Ended September 30, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental:			
Contributions Received from HUD	\$ 396,232	\$ 308,940	\$ (87,292)
Contributions Received from Other PHAs	-	1,022	1,022
Interest Earned	-	136	136
Total Revenues	396,232	310,098	(86,134)
Expenditures			
General and Administrative:			
Ongoing Administrative Expenditures	48,632	48,164	468
Accountant Audit Cost	2,400	2,400	-
Housing Assistance Program Payments	329,724	263,033	66,691
Total Expenditures	380,756	313,597	67,159
Excess of Revenues (Expenditures)	15,476	(3,499)	(18,975)
Fund Balance, Beginning of Year:			
As Previously Reported	23,266	23,266	-
Prior Period Adjustment (Note 6)	-	(1,734)	(1,734)
As Restated	23,266	21,532	(1,734)
Fund Balance, End of Year	\$ 38,742	\$ 18,033	\$ (20,709)

The accompanying notes are an integral part of these statements.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana
General Fund**

Schedule 3

HUD Section 8
Housing Assistance Payments Program
Project LA-217CE
Voucher Program
Annual Contributions Contract FW-2259V

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
For the Year Ended September 30, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental:			
Contributions Received from HUD	\$ 94,619	\$ 85,016	\$ (9,603)
Interest Earned	-	42	42
Total Revenues	94,619	85,058	(9,561)
Expenditures			
General and Administrative:			
Ongoing Administrative Expenditures	12,431	11,910	521
Accountant Audit Cost	600	600	-
Housing Assistance Program Payments	77,460	71,280	6,180
Total Expenditures	90,491	83,790	6,701
Excess of Revenues (Expenditures)	4,128	1,268	(2,860)
Fund Balance, Beginning of Year:			
As Previously Reported	1,106	1,106	-
Prior Period Adjustment (Note 6)	-	7,404	7,404
As Restated	1,106	8,510	7,404
Fund Balance, End of Year	\$ 5,234	\$ 9,778	\$ 4,544

The accompanying notes are an integral part of these statements.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana
Supplemental Information Schedules
(GAAP Basis)
For the Year Ended September 30, 1999**

GENERAL

COMPENSATION OF BOARD MEMBERS

All of the board members of the Housing Authority of Washington Parish serve without compensation.

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Schedule 4

Schedule of Compensation
(GAAP Basis)
For the Year Ended September 30, 1999

<u>Name, address and telephone number</u>	<u>Compensation</u>
Freddie Jefferson, President 3110 School Road Angie, LA 70426 (504)986-2460	None
Walter Crain, Vice-President Post Office Box 10 Franklinton, LA 70438 (504)839-4829	None
Henry Harrison 26212 Old Columbia Road Franklinton, LA 70438 (504)839-5767	None
Bernell Johnson 29622 Will Roberts Road Angie, LA 70426 (504)986-2932	None
Russell Knight Post Office Box 483 Franklinton, LA 70438 (504)839-3451	None

All of the commissioners served without compensation.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana**

**Supplemental Information Schedules
For the Year Ended September 30, 1999**

GENERAL

**EXPENDITURES OF FEDERAL AWARDS
AND AUDIT FINDINGS RESOLUTION**

In accordance with Office of Management and Budget Circular A-133, schedules of expenditures of federal awards, follow-up and corrective action taken on prior audit findings, and corrective action plan for current year audit findings are presented.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana**

Schedule 5

**Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 1999**

<u>Federal Grantor Pass-Through Grantor Program Name</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Federal Expenditures</u>
United States Department of Housing and Urban Development			
Rental Certificate Program	14.857	FW2138	\$ 313,597
Rental Voucher Program	14.855	FW2259V	83,790
<i>Total Federal Financial Assistance</i>			<u>\$ 397,387</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Washington Parish Housing Authority and is presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations".

The accompanying notes are an integral part of these statements.

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Schedule 6

Summary Schedule of Prior Year Audit Findings
For the Year Ended September 30, 1999

Section I - Internal Control and Compliance Material to the Financial Statements

Reference Number: 98-C1

Fiscal Year Finding Initially Occurred: Fiscal year ending September 30, 1998

Description of Finding:

It was noted within Footnote 6 of the *Notes to the Financial Statements*, for the fiscal year ending September 30, 1998, that the Housing Authority of Washington Parish had not inventoried computer systems and other electronic equipment that may be affected by the year 2000 issue. It was also noted that management of the Housing Authority could not assure that parties with which the Housing Authority does business will be year 2000 ready. The Housing Authority relies primarily on an outside service for processing of accounting data, and on the U.S. Department of Housing and Urban Development for processing of data required in the Section 8 Program.

Corrective Action Taken: Final

Description of Corrective Action Taken:

The Housing Authority of Washington Parish maintained contact with the agency processing their accounting data, to insure that systems and programs were year 2000 compliant. In addition, the Housing Authority monitored requirements and actions of the U.S. Department of Housing and Urban Development, related to the year 2000 issue. The Housing Authority, as of the date of this report, has not experienced any year 2000 problems.

Section II - Internal Control and Compliance Material to Federal Awards

Reference Number: 98-F1

Fiscal Year Finding Initially Occurred: Fiscal year ending September 30, 1998

Description of Finding:

As part of the review and testing of the Section 8 Rental Voucher Program (CFDA No. 14.855) and the Section 8 Rental Certificate Program (CFDA No. 14.857), in addition to other procedures applied to determine compliance to program requirements, a sample of 25 tenant files was selected for testing. The findings are disclosed in Reference Numbers 98-F1 below, and follow for Reference Numbers 98-F2 and 98-F3. The finding for Reference Number 98-F1 was as follows:

Of the 25 tenant files selected for testing, it was noted that rent was computed incorrectly for three tenants. The errors noted did not affect the total rental assistance paid; they resulted in a difference of an additional \$40 per month in the amount the tenant paid for monthly rent. Although the total error (projected to the population in the following Schedule of Findings and Questioned Costs) was not considered material, the determination and

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana**

**Schedule 6
(Continued)**

**Summary Schedule of Prior Year Audit Findings
For the Year Ended September 30, 1999**

calculation of correct rental payments is a requirement of the *Compliance Supplement* for Section 8 Programs. We recommended that management of the Housing Authority of Washington Parish immediately review all files for Section 8 participants to determine that rent is computed correctly.

Corrective Action Taken: Final

Description of Corrective Action Taken:

Management of the Housing Authority of Washington Parish reviewed its entire file of Section 8 tenants to make any necessary corrections in rent computations. There were no findings for the fiscal year ending September 30, 1999.

Reference Number: 98-F2

Fiscal Year Finding Initially Occurred: Fiscal year ending September 30, 1998

Description of Finding:

As noted above, and as part of the review and testing of the Section 8 Rental Voucher Program (CFDA No. 14.855) and the Section 8 Rental Certificate Program (CFDA No. 14.857) for the fiscal year ending September 30, 1998, a sample of 25 tenant files was selected for testing. The finding for Reference Number 98-F2 was as follows:

Of the 25 tenant files selected for testing, it was noted that documentation for verification of income level was not on file for two tenants. Upon review, it was noted that income levels had not changed, and that housing assistance payment amounts were correct. However, as with the previous finding, this is a requirement of the *Compliance Supplement* for the Section 8 program, and income must be re-verified every twelve months. We recommended that management of the Housing Authority of Washington Parish review its entire file of Section 8 tenants and make certain that the required income documentation is on file for each tenant.

Corrective Action Taken: Final

Description of Corrective Action Taken:

Management of the Housing Authority of Washington Parish reviewed its entire file of Section 8 tenants to make certain that income had been verified every twelve months for each Section 8 participant. There were no findings for the fiscal year ending September 30, 1999.

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Schedule 6
(Continued)

Summary Schedule of Prior Year Audit Findings
For the Year Ended September 30, 1999

Reference Number: 98-F3

Fiscal Year Finding Initially Occurred: Fiscal year ending September 30, 1998

Description of Finding:

As noted above, and as part of the review and testing of the Section 8 Rental Voucher Program (CFDA No. 14.855) and the Section 8 Rental Certificate Program (CFDA No. 14.857) for the fiscal year ending September 30, 1998, a sample of 25 tenant files was selected for testing. The finding for Reference Number 98-F3 was as follows:

Of the 25 tenant files selected for testing, it was noted that documentation for dependents was not on file for two tenants. Upon review, the documentation was obtained, and we noted that housing assistance payment amounts were correct. However, as with the previous finding, this is a requirement of the *Compliance Supplement* for the Section 8 program, and management of the Housing Authority must re-examine family composition at least once every twelve months. We recommended that management of the Housing Authority of Washington Parish review its entire file of Section 8 tenants and make certain that the required documentation for family composition is on file for each tenant.

Corrective Action Taken: Final

Description of Corrective Action Taken:

Management of the Housing Authority of Washington Parish reviewed its entire file of Section 8 tenants to make certain that family composition had been verified every twelve months for each Section 8 participant. There were no findings for the fiscal year ending September 30, 1999.

Section III - Management Letter

No Section III Findings.

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Schedule 7

Corrective Action Plan for Current Year Audit Findings
For the Year Ended September 30, 1999

Section I - Internal Control and Compliance Material to the Financial Statements:

No Section I findings.

Section II-Internal Control and Compliance Material to Federal Awards

No Findings for Section II.

Section III - Management Letter

No findings for Section III.

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Schedule 8

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 1999

I. Type of Report Issued on the Financial Statements.

A unqualified opinion was issued on the financial statements for the Housing Authority of Washington Parish, Franklinton, Louisiana

II. Disclosure of Reportable Conditions in Internal Control.

There were no reportable conditions disclosed by the audit of the financial statements of the Housing Authority.

III. Disclosure of noncompliance material to the financial statements.

There were no material instances of noncompliance disclosed by the audit of the financial statements of the Housing Authority of Washington Parish, which are required to be reported in accordance with *Government Auditing Standards*.

IV. Disclosure of Reportable Conditions in Internal Control over Major Programs.

There were no reportable conditions for Major Programs for the Housing Authority of Washington Parish for the fiscal year ending September 30, 1999.

V. Type of Report Issued for Major Programs.

Unqualified.

VI. Disclosure of Audit Findings Required to be Reported under S___ .510 Audit Findings.

There were no findings to be reported under S___ .510 Audit Findings. ,

VII. Identification of Major Programs.

The Major Programs for the Housing Authority of Washington Parish was the Section 8 Rental Certificate Program (CFDA 14.857).

VIII. Dollar Threshold to Distinguish Between Type "A" and Type "B" programs.

Expenditures of \$300,000.

IX. Statement as to Whether the Auditee qualified as Low-Risk Auditee under S___ .530.

No.. The Housing Authority of Washington Parish did not qualify as a low-risk auditee under the provisions of S___ .530, because of reportable conditions reported for its major program for the fiscal year ending September 30, 1998.

**Housing Authority of Washington Parish, PHA
Franklinton, Louisiana**

**Schedule 8
(Continued)**

**Schedule of Findings and Questioned Costs
For the Year Ended September 30, 1999**

X. Findings - Financial Statement Audit.

There were no findings to be reported in accordance with GAGAS for the fiscal year ending September 30, 1999.

XI. Findings and Questioned Costs for Federal Awards.

There were no findings or questioned costs for the Housing Authority of Washington Parish for the fiscal year ending September 30, 1999.

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REPORT ON COMPLIANCE AND ON THE INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
Housing Authority of Washington Parish
Franklinton, Louisiana 70438

We have audited the general purpose financial statements of the Housing Authority of Washington Parish, Louisiana, as of and for the year ended September 30, 1999, and have issued our report thereon dated January 27, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Washington Parish Housing Authority's financial statements are free of material misstatement, we performed tests of the Housing Authority's compliance with certain provisions of laws, regulations, contracts, and grants, 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 test disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Housing Authority of Washington Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting that we consider to be material weaknesses.

This report is intended for the information of management, the Legislative Auditor and federal awarding agencies and pass-through entities. However this report is a matter of public record and its distribution is not limited.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

January 27, 2000

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE OMB CIRCULAR A-133**

To the Board of Commissioners
Housing Authority of Washington Parish
Franklinton, Louisiana 70438

Compliance

We have audited the compliance of the Housing Authority of Washington Parish with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 1999. The Housing Authority of Washington Parish's major federal programs are identified in the accompanying schedule of federal awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Housing Authority of Washington Parish's management. Our responsibility is to express an opinion on the Housing Authority of Washington Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Housing Authority of Washington Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Housing Authority of Washington Parish's compliance with those requirements.

In our opinion, the Housing Authority of Washington Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 1999.

Internal Control Over Compliance

The management of the Housing Authority of Washington Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Housing Authority of Washington Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

BRUCE HARRELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

To the Board of Commissioners
Housing Authority of Washington Parish
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.


Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

January 27, 2000

SUPPLEMENTAL INFORMATION SCHEDULES

(Statutory Basis)

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Financial Data Schedule for PHA Number LA217

Schedule 9

Balance Sheet
For the Fiscal Year Ended September 30, 1999

Line	Account Description	Section 8 Rental Voucher Program 14.855	Section 8 Rental Cert. Prgm./ Exist. Housing 14.857	TOTAL
ASSETS:				
CURRENT ASSETS:				
Cash:				
111	Cash - unrestricted	56,266	59,471	115,737
112	Cash - restricted - modernization and dev	-	-	-
113	Cash - other restricted	-	1,716	1,716
114	Cash - tenant security deposits	-	-	-
100	Total cash	56,266	61,187	117,453
Accounts and notes receivables:				
121	Accounts receivable - PHA projects	-	-	-
122	Accounts receivable - HUD other projects	-	-	-
124	Accounts receivable - other government	-	-	-
125	Accounts receivable - miscellaneous	-	-	-
126	Accounts receivable- tenants - dwelling rents	-	-	-
126.1	Allow. for doubtful accounts - dwelling rents	-	-	-
126.2	Allow. for doubtful accounts - other	-	-	-
127	Notes and mortgages receivable- current	-	-	-
128	Fraud recovery	-	-	-
128.1	Allowance for doubtful accounts - fraud	-	-	-
129	Accrued interest receivable	-	-	-
120	Total receivables, net of allowances for uncoll.	-	-	-
Current investments				
131	Investments - unrestricted	-	-	-
132	Investments - restricted	-	-	-
142	Prepaid expenses and other assets	-	-	-
143	Inventories	-	-	-
143.1	Allowance for obsolete inventories	-	-	-
144	Interprogram due from	-	43,700	43,700
146	Amounts to be provided	-	-	-
150	TOTAL CURRENT ASSETS	56,266	104,887	161,153
NONCURRENT ASSETS:				
Fixed assets:				
161	Land	-	-	-
162	Buildings	-	-	-
163	Furniture, equipment & mach. - dwellings	-	-	-
164	Furniture, equipment & mach. - admin.	-	-	-
165	Leasehold improvements	-	-	-
166	Accumulated depreciation	-	-	-
160	Total fixed assets, net of accumulated deprec.	-	-	-
171	Notes and mortgages receivable - non-current	-	-	-
172	Notes and mortg receivable-non-current-past due	-	-	-
174	Other assets	-	-	-
175	Undistributed debits	-	-	-
176	Investment in joint ventures	-	-	-
180	TOTAL NONCURRENT ASSETS	-	-	-
190	TOTAL ASSETS	56,266	104,887	161,153

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Financial Data Schedule for PHA Number LA217
Balance Sheet
For the Fiscal Year Ended September 30, 1999

Schedule 9
(Continued)

Line	Account Description	Section 8 Rental Voucher Program 14.855	Section 8 Rental Cert. Prgm./ Exist. Housing 14.857	TOTAL
LIABILITIES AND EQUITY:				
CURRENT LIABILITIES				
311	Bank overdraft	-	-	-
312	Accounts payable ≤ 90 days	-	4,331	4,331
313	Accounts payable > 90 days past due	-	-	-
321	Accrued wage/payroll taxes payable	-	1,231	1,231
322	Accrued compensated absences	-	-	-
324	Accrued contingency liability	-	-	-
325	Accrued interest payable	-	-	-
331	Accounts payable - HUD PHA programs	2,788	79,576	82,364
332	Accounts Payable - PHA Projects	-	-	-
333	Accounts payable - other gov.	-	-	-
341	Tenant security deposits	-	-	-
342	Deferred revenues	-	1,716	1,716
343	Current portion of L-T debt - capital projects	-	-	-
344	Current portion of L-T debt - oper. borrowings	-	-	-
345	Other current liabilities	-	-	-
346	Accrued liabilities - other	-	-	-
347	Inter-program (due to)	43,700	-	43,700
310	TOTAL CURRENT LIABILITIES	46,488	86,854	133,342
NONCURRENT LIABILITIES:				
351	Long-term debt, net of current- capital projects	-	-	-
352	Long-term debt, net of current- oper. borrowings	-	-	-
353	Noncurrent liabilities- other	-	-	-
350	TOTAL NONCURRENT LIABILITIES	0	0	0
300	TOTAL LIABILITIES	46,488	86,854	133,342
EQUITY:				
501	Investment in general fixed assets	-	-	-
Contributed Capital:				
502	Project notes (HUD)	-	-	-
503	Long-term debt - HUD guaranteed	-	-	-
504	Net HUD PHA contributions	-	-	-
505	Other HUD contributions	-	-	-
507	Other contributions	-	-	-
508	Total contributed capital	-	-	-
Reserved fund balance:				
509	Reserved for operating activities	-	-	-
510	Reserved for capital activities	-	-	-
511	Total reserved fund balance	-	-	-
512	Undesignated fund balance/retained earnings	9,778	18,033	27,811
513	TOTAL EQUITY	9,778	18,033	27,811
600	TOTAL LIABILITIES AND EQUITY	56,266	104,887	161,153
	Proof of concept	0	0	0

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Financial Data Schedule for PHA Number LA217
Revenue and Expense Schedule
For the Fiscal Year Ended September 30, 1999

Schedule 9
(Continued)

Line	Account Description	Section 8 Rental Voucher Program 14.855	Section 8 Rental Cert. Prgm./ Exist. Housing 14.857	TOTAL
REVENUE:				
703	Net tenant rental revenue	-	-	-
704	Tenant revenue - other	-	-	-
705	Total tenant revenue	-	-	-
706	HUD PHA grants	85,016	308,940	393,956
708	Other government grants	-	-	-
711	Investment income - unrestricted	44	135	179
712	Mortgage interest income	-	-	-
714	Fraud recovery	-	-	-
715	Other revenue	-	1,024	1,024
716	Gain or loss on the sale of fixed assets	-	-	-
720	Investment income - restricted	-	-	-
700	TOTAL REVENUE	85,060	310,099	395,159
EXPENSES:				
Administrative				
911	Administrative salaries	8,340	33,361	41,701
912	Accounting and Auditing fees	600	2,400	3,000
913	Outside management fees	-	-	-
914	Compensated absences	-	-	-
915	Employee benefit contributions- administrative	-	-	-
916	Other operating- administrative	3,571	14,804	18,375
Tenant services				
921	Tenant services - salaries	-	-	-
922	Relocation costs	-	-	-
923	Employee benefit contributions- tenant serv.	-	-	-
924	Tenant services - other	-	-	-
Utilities				
931	Water	-	-	-
932	Electricity	-	-	-
933	Gas	-	-	-
934	Fuel	-	-	-
935	Labor	-	-	-
937	Employee benefit contributions- utilities	-	-	-
938	Other utilities expense	-	-	-
Ordinary maintenance & operation				
941	Ordinary maint and op - labor	-	-	-
942	Ordinary maint. and op - materials & other	-	-	-
943	Ordinary maintenance and op - contract costs	-	-	-
945	Employee benefit contributions- ord. maint.	-	-	-

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Financial Data Schedule for PHA Number LA217
Revenue and Expense Schedule
For the Fiscal Year Ended September 30, 1999

Schedule 9
(Continued)

Line	Account Description	Section 8 Rental Voucher Program 14.855	Section 8 Rental Cert. Prgm./ Exist. Housing 14.857	TOTAL
	Protective services			
951	Protective services - labor	-	-	-
952	Protective services- other contract costs	-	-	-
953	Protective services - other	-	-	-
955	Employee benefit contributions- protective serv.	-	-	-
	General expenses			
961	Insurance premiums	-	-	-
962	Other General Expenses	-	-	-
963	Payments in lieu of taxes	-	-	-
964	Bad debt - tenant rents	-	-	-
965	Bad debt- mortgages	-	-	-
966	Bad debt - other	-	-	-
967	Interest expense	-	-	-
968	Severance expense	-	-	-
969	TOTAL OPERATING EXPENSES	12,511	50,565	63,076
970	EXCESS OPERATING REVENUE OVER OPERATING EXPENSES	72,549	259,534	
971	Extraordinary maintenance	-	-	-
972	Casualty losses - non capitalized	-	-	-
973	Housing assistance payments	71,281	263,033	334,314
974	Depreciation expense	-	-	-
975	Fraud losses	-	-	-
976	Capital outlays- governmental funds	-	-	-
977	Debt principal payment- governmental funds	-	-	-
978	Dwelling units rent expense	-	-	-
900	TOTAL EXPENSES	83,792	313,598	397,390
	OTHER FINANCING SOURCES (USES)			
1001	Operating transfers in	-	-	-
1002	Operating transfers out	-	-	-
1003	Operating transfers from primary government	-	-	-
1004	Operating transfers from component unit	-	-	-
1005	Proceeds from notes, loans and bonds	-	-	-
1006	Proceeds from property sales	-	-	-
1010	TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
1000	EXCESS OF REVENUE OVER EXPENSES	1,268	(3,499)	(2,231)

Housing Authority of Washington Parish, PHA
Franklinton, Louisiana

Financial Data Schedule for PHA Number LA217
Revenue and Expense Schedule
For the Fiscal Year Ended September 30, 1999

Schedule 9
(Continued)

Line	Account Description	Section 8 Rental Voucher Program 14.855	Section 8 Rental Cert. Prgm./ Exist. Housing 14.857	TOTAL
MEM				
1102	Debt principal payments- enterprise funds	-	-	
1103	Beginning equity	1,106	23,266	
1104	Prior period adjustments	7,404	(1,734)	
1105	Changes in compensated absence liab. balance	-	-	
1106	Changes in self-insurance liability balance	-	-	
1107	Changes in unrecognized pension transition liab.	-	-	
1108	Changes in special term/severance benefits liab.	-	-	
1109	Changes in allowance for doubtful accounts - dwelling rents (126.1)	-	-	
1110	Changes in allowance for doubtful accounts - other (126.2)	-	-	
1112	Depreciation "add back"	-	-	
1120	Gross number of units	-	-	
1121	Number of unit months leased	-	-	
	Equity Roll Forward Test			Sum of A:
	Calculation from R/E Statement	9,778	18,033	
	B/S Line 513	9,778	18,033	Sum of B:
		0	0	A/B