

Colorado Department of Local Affairs

**Independent Accountant's Report on Applying
Real Estate Assessment Center (REAC) Agreed-Upon Procedures**

For the Year Ended June 30, 2021

LEGISLATIVE AUDIT COMMITTEE

Senator Jim Smallwood
Chair

Senator Robert Rodriguez
Vice Chair

Representative Rod Bockenfeld

Representative Dafna Michaelson Jenet

Senator Jeff Bridges

Representative Dylan Roberts

Representative Colin Larson

Senator Rob Woodward

OFFICE OF THE STATE AUDITOR

Kerri L. Hunter

State Auditor

Marisa L. Edwards

Deputy State Auditor

Chris McClain

Contract Monitor

Priscilla A. Chesler

Contractor

PRISCILLA A. CHESLER, CPA, PC
Certified Public Accountant

Office: 501 E. Plaza Circle, Suite 1
Litchfield Park, AZ 85340
Tel. No.: (623) 935-1080
FAX No.: (623) 535-1999

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURE

Members of the Legislative Audit Committee:

We have performed the procedure described in the second paragraph of this report, which was agreed to by the Colorado Division of Housing and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), on whether the electronic submission of certain information as of June 30, 2021 agrees with the related hard copy documents included within the Federal Office of Management and Budget (OMB) Uniform Administrative Requirements reporting package as of June 30, 2021. The Colorado Division of Housing has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of this engagement. The Colorado Division of Housing is responsible for the accuracy and completeness of the electronic submission. The sufficiency of the procedure is solely the responsibility of the Colorado Division of Housing and the U.S. Department of Housing and Urban Development, REAC. 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.

The procedures and associated findings are as follows:

We compared the electronic submission of the items listed in the "Uniform Financial Reporting Standard (UFRS) Rule Information" column, as of June 30, 2021, 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 the attached chart.

We were engaged by the Colorado Division of Housing (CO911), a division within the Department of Local Affairs, which is a Department of the State of Colorado (the Reporting Entity) to perform this agreed-upon procedures engagement. This agreed-upon procedure engagement was conducted 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, 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 agrees with the related hard copy documents within the audit reporting package. Accordingly, we do not express such an opinion or conclusion. Further, we did not perform an audit in accordance with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Independent Accountant's Report
On Applying Agreed
Upon Procedures
Page 2 of 3
(Continued)

A copy of the reporting package required by OMB Uniform Administrative Requirements, which includes the auditor's report, is available in its entirety from the reporting entity. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, 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.



Priscilla A Chesler, CPA, PC
Litchfield Park, AZ
June 25, 2022

**ATTACHMENT TO INDEPENDENT ACCOUNTANT'S REPORT ON
 APPLYING AGREED-UPON PROCEDURE**

UFRS RULE INFORMATION	HARD COPY DOCUMENTS	RESULTS OF PROCEDURES PERFORMED
Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedules of Component Unit	Agrees
Footnotes (data element G5000-0010)	Footnotes to audited basic financial statements of the reporting entity	Agrees
Types of opinion on the FDS (data element (G3100-04)	Auditor's supplemental reports on FDS	Agrees