

Program Information

Included in this Chapter 235 legislation is a requirement that each LHA must contract with an independent external certified public accounting (CPA) firm annually to perform “Agreed Upon Procedures (AUP)” review of the LHA’s financial records.

The review of the LHA’s financial records focuses on eight criteria:

- Rent Collection/Tenant Accounts Receivable/Write Offs
- Payroll/Fringe Benefits
- Accounts Payable/Disbursements
- Inventory (Fixed Assets)
- Procurement/Bidding for Goods & Services
- Cash Management and Investment Practices
- Operating Subsidy
- Annual Rent Calculation and Compliance

The AUP will cover the prior 12 month period as of the Local Housing Authority’s fiscal year-end, and must be performed by a certified public accounting firm that has been pre-qualified by DHCD, or LHAs may use the firm that conducts their federal single audit.

LHAs will be able to select the firm they wish to work with from the DHCD pre-qualified list without additional procurement. LHAs must choose a different firm every **five years**.

The following **nine** accounting firms have been pre-qualified by DHCD for the AUP financial review:

CliftonLarsonAllen LLP

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