



**GENERAL PURPOSE
FINANCIAL STATEMENTS**

of the

Springfield Metropolitan Housing Authority

for the

Year Ended September 30, 1999



STATE OF OHIO
OFFICE OF THE AUDITOR

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Springfield Metropolitan Housing Authority
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We have reviewed the Independent Auditor's Report of the Springfield Metropolitan Housing Authority, Clark County, prepared by Jones, Cochenour & Co., for the audit period October 1, 1998 through September 30, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Springfield Metropolitan Housing Authority is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

May 31, 2001

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INDEPENDENT ACCOUNTANTS' REPORT

Board of Directors
Springfield Metropolitan Housing Authority
Springfield, Ohio

Regional Inspector General of Audit
Department of Housing and Urban
Development

We were engaged to audit the accompanying financial statements of the Springfield Metropolitan Housing Authority as of and for the year ended September 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the Springfield Metropolitan Housing Authority's management.

Because of inadequacies in the Authority's accounting records supporting the financial activities of the Springfield Metropolitan Housing Authority, we were unable to form an opinion on those financial statements.

Since we did not audit the financial statements of the Springfield Metropolitan Housing Authority referred to above, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on these financial statements.

In accordance with *Government Auditing Standards*, we were engaged to issue a report on our consideration of the Springfield Metropolitan Housing Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part and should be read in conjunction with this report. The scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the internal control over financial reporting and on the compliance.

We were engaged to audit the financial statements for the purpose of forming an opinion on those statements taken as a whole. The supplemental data listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Springfield Metropolitan Housing Authority. As discussed in the second paragraph above, the scope of our work was not sufficient to enable us to express an opinion on the financial statements. Similarly we are unable to express, and do not express, an opinion on the accompanying supplemental data.

Jones, Cochenour & Co.
March 28, 2001

Springfield Metropolitan Housing Authority
Combined Balance Sheet
Proprietary Fund Type
Enterprise Fund
September 30, 1999

ASSETS

Cash and cash equivalents	\$	398,079
Receivables – net of allowance		365,286
Due from other funds		585,386
Inventories – net of allowance		21,667
Deferred charges and other assets		47,648
Fixed assets – net of accumulated depreciation		<u>13,803,557</u>

TOTAL ASSETS **\$ 15,221,623**

LIABILITIES, RETAINED EARNINGS AND OTHER CREDITS

Accounts payable	\$	99,684
Due to other funds		585,386
Intergovernmental payable		98,694
Accrued wages/payroll taxes		340,825
Tenant security deposits		<u>87,719</u>

TOTAL LIABILITIES **1,212,308**

TOTAL RETAINED EARNINGS AND OTHER CREDITS **14,009,315**

**TOTAL LIABILITIES, RETAINED EARNINGS
AND OTHER CREDITS** **\$ 15,221,623**

Springfield Metropolitan Housing Authority
 Combined Statement of Revenues, Expenses and Changes in
 Retained Earnings
 Proprietary Fund Type
 Enterprise Fund
 Year Ended September 30, 1999

OPERATING REVENUE		
Tenant revenue	\$	1,517,141
Program operating grants/subsidies		5,002,531
Other income		<u>97,643</u>
	TOTAL OPERATING REVENUE	6,617,315
OPERATING EXPENSES		
Administrative		1,189,689
Tenant services		518,508
Utilities		608,489
Maintenance		1,223,113
General		111,264
Bad debts		90,122
Housing assistance payments		2,855,968
Depreciation		<u>985,233</u>
	TOTAL OPERATING EXPENSES	<u>7,582,386</u>
	NET OPERATING LOSS	(965,071)
NON-OPERATING REVENUE		
Interest income		<u>4,210</u>
	NET LOSS	(960,861)
	RETAINED EARNINGS AND OTHER CREDITS, BEGINNING, RESTATED	14,747,234
	CONTRIBUTED CAPITAL/PRIOR PERIOD ADJUSTMENTS/EQUITY TRANSFERS	<u>222,942</u>
	RETAINED EARNINGS AND OTHER CREDITS, ENDING	<u>\$ 14,009,315</u>

See accompanying notes to the general purpose financial statements

Springfield Metropolitan Housing Authority
 Combined Statement of Cash Flows
 Proprietary Fund Type
 Enterprise Fund
 Year Ended September 30, 1999

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from HUD	\$ 5,518,935
Cash received from tenants	1,614,784
Cash payments for housing assistance payments	(2,855,968)
Cash payments for administrative	<u>(3,905,504)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	372,247
CASH FLOWS FROM INVESTING ACTIVITIES:	
Investment income	<u>4,210</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	376,457
CASH AND CASH EQUIVALENTS, BEGINNING	<u>21,622</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 398,079</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Net operating loss	\$ (965,071)
Adjustments to reconcile operating loss to net cash used by operating activities	
Depreciation	985,233
(Increase) decrease in:	
Receivables – net of allowance	326,874
Due from other funds	(543,523)
Deferred charges and other assets	(23,776)
Increase (decrease) in:	
Accounts payable	(5,735)
Due to other funds	543,523
Accrued wages/payroll taxes and compensated absences	43,413
Tenant security deposits	<u>11,309</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 372,247</u>

See accompanying notes to the general purpose financial statements

Springfield Metropolitan Housing Authority
Notes to the General Purpose Financial Statements
September 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Summary of Significant Accounting Policies

The financial statements of the Springfield Metropolitan Housing Authority (the "Authority") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

Reporting Entity

The Springfield Metropolitan Housing Authority was created under the Ohio Revised Code, Section 3735.27. The Authority contracts with the United States Department of Housing and Urban Development (HUD) to provide low and moderate income persons with safe and sanitary housing through subsidies provided by HUD. The Authority depends on the subsidies from HUD to operate.

The accompanying general purpose financial statements comply with the provision of Governmental Accounting Standards Board (GASB) Statement 14, the Financial Reporting Entity, in that the financial statements include all organizations, activities and functions for which the Authority is financial accountable. This report includes all activities considered by management to be part of the Authority by virtue of Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards.

Section 2100 indicates that the reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity.

It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's government body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization.

Management believes the financial statements included in this report represent all of the funds of the Authority over which the Authority is financially accountable.

Fund Accounting

The Authority uses the proprietary fund to report on its financial position and the results of its operations for the Section 8 and public housing programs. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Funds are classified into three categories: governmental, proprietary and fiduciary. The Authority uses the proprietary category for its programs.

Springfield Metropolitan Housing Authority
Notes to the General Purpose Financial Statements
September 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Proprietary Fund Types

Proprietary funds are used to account for the Authority's ongoing activities which are similar to those found in the private sector. The following is the proprietary fund type:

Enterprise Fund – This fund is used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Measurement Focus/Basis of Accounting

The proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred. Pursuant to GASB Statement No. 20 *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, the Authority follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Investments

Investments are restricted by the provisions of the HUD Regulations (See Note 3). Investments are valued at market value. Interest income earned in fiscal year 1999 for both programs totaled \$4,210. The interest income earned on the general fund investments in the Section 8 Program is required to be returned to HUD and this amount was \$2,105 for the year ended September 30, 1999.

Fixed Assets

Fixed assets are stated at cost and depreciation is computed using the straight line method over an estimated useful life of the assets. The cost of normal maintenance and repairs, that do not add to the value of the asset or materially extend the asset life, are not capitalized.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents include all highly liquid debt instruments with original maturities of three months or less.

Compensated Absences

The Authority accounts for compensated absences in accordance with GASB Statement No. 16. Sick leave and other compensated absences with similar characteristics are accrued as a liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. All employees who meet the termination policy of the Authority for years of service are included in the calculation of the compensated absences accrual amount.

Vacation leave and other compensated absences with similar characteristics are accrued as a liability as the benefits are earned by the employees if both of the following conditions are met: 1) The employees' rights to receive compensation are attributable to services already rendered and are not contingent on a specific event that is outside the control of the employer and employee. 2) It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

In the proprietary fund, the compensated absences are expensed when earned with the amount reported as a fund liability.

Springfield Metropolitan Housing Authority
Notes to the General Purpose Financial Statements
September 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Capital Contributions

This represents contributions made available by HUD with respect to all federally aided projects under an annual contributions contract.

Budgetary Accounting

The Authority annually prepares its budget as prescribed by the Department of Housing and Urban Development. This budget is submitted to the Department of Housing and Urban Development and once approved is adopted by the Board of the Housing Authority.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

2. RECONCILIATION FROM GAAP BASIS TO HUD BASIS

The following table summarizes the adjustments necessary to reconcile the GAAP basis financial statements to the HUD basis year end reports filed with HUD:

	<u>Public Housing</u>	<u>Voucher</u>
GAAP Basis Income (Loss)	\$ (984,999)	\$ 811
Increase (Decrease):		
Depreciation expense	985,233	-
Prior year adjustment affecting residual receipts	115,280	-
Fixed assets	(105)	-
Other adjustments	<u>(27,936)</u>	<u>-</u>
HUD BASIS RESIDUAL RECEIPTS (DEFICIT) FOR YEAR END REPORTS	<u>\$ 87,473</u>	<u>\$ 811</u>
	<u>Certificates</u>	<u>Total</u>
GAAP Basis Income (Loss)	\$ 23,327	\$ (960,861)
Increase (Decrease):		
Depreciation expense	-	985,233
Prior year adjustment affecting residual receipts	-	115,280
Fixed assets	-	(105)
Other adjustments	<u>-</u>	<u>(27,936)</u>
HUD BASIS RESIDUAL RECEIPTS (DEFICIT) FOR YEAR END REPORTS	<u>\$ 23,327</u>	<u>\$ 111,611</u>

**Springfield Metropolitan Housing Authority
Notes to the General Purpose Financial Statements
September 30, 1999**

3. CASH AND INVESTMENTS

HUD Handbook 7475.1 Chapter 4, Section 1 authorizes the PHA to make investments in:

**Direct Obligations of the Federal Government;
Obligations of Federal Government Agencies;
Securities of Government-Sponsored Agencies; and
Demand and Savings Deposits and Certificates of Deposit.**

Deposits: The carrying amount of Springfield Metropolitan Housing Authority's deposits, totaled \$398,079. The corresponding bank balances totaled \$521,207.

The \$100,000 was covered by federal depository insurance in one bank and the remaining \$421,207 was covered by collateralization held by the bank for the Authority's deposits as required by HUD.

4. NOTE TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

The accompanying schedule of federal awards expenditures is a summary of the activity of the Authority's federal award programs. The schedule has been prepared on the cash basis of accounting.

5. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year 1999, the Authority was a member of the State Housing Authority Risk Pool Association, Inc. (SHARP), an insurance pool for housing authorities in Ohio. Vehicle insurance does not carry a deductible. Property insurance carries a \$500 deductible. There is no deductible for general liability insurance.

Settled claims have not exceeded this coverage in any of the last three years. There has been no significant reduction in coverage from last year.

6. FIXED ASSETS

The following is a summary:

Land	\$ 2,014,807
Buildings	21,454,060
Furniture and equipment – administrative	<u>346,184</u>
	23,815,051
Accumulated depreciation	<u>(10,011,494)</u>
NET FIXED ASSETS	<u>\$ 13,803,557</u>

Springfield Metropolitan Housing Authority
Notes to the General Purpose Financial Statements
September 30, 1999

The following is a summary of changes:

	Balance <u>September 30, 1998</u>	Additions/Reclass	Deletions/Reclass	Balance <u>September 30, 1999</u>
Land	\$ 2,014,807	\$ -	\$ -	\$ 2,014,807
Buildings	21,080,705	557,254	183,899	21,454,060
Furniture and equipment - administrative	<u>228,676</u>	<u>117,508</u>	<u>-</u>	<u>346,184</u>
TOTAL FIXED ASSETS	<u>\$23,324,188</u>	<u>\$ 674,762</u>	<u>\$ 183,899</u>	<u>\$ 23,815,051</u>

The depreciation expense for the year ended September 30, 1999 was \$985,233.

7. DEFINED BENEFIT PENSION PLANS – PUBLIC EMPLOYEES RETIREMENT SYSTEM

All employees participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple employer public employee retirement system administered by the Public Employee Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employee Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the Authority is required to contribute 9.35 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The Authority's required contributions to PERS for the years ended September 30, 1999, 1998 and 1997 were \$264,863, \$263,849, and \$237,045, respectively. The full amount has been contributed for 1998 and 1997. 93 percent has been contributed for 1999, with the remainder being reported as a liability within the enterprise fund.

8. POSTEMPLOYMENT BENEFITS – PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Public Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care. For 1998, the percent used to fund health care was also 4.2 percent.

Benefits were funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The Authority's actual contributions for 1999 which were used to fund OPEB were \$11,120.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equaled 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

**Springfield Metropolitan Housing Authority
Notes to the General Purpose Financial Statements
September 30, 1999**

9. CHANGES IN FINANCIAL STATEMENT PREPARATION AND BASIS OF ACCOUNTING

For the year ended September 30, 1999, the Authority has presented for the first time general purpose financial statements by fund type. In conjunction with this presentation, the Authority has changed its basis of accounting from the HUD basis to the accrual basis for proprietary funds, including the valuation of fixed assets. These changes include recognition of revenue when earned for proprietary funds and expenditures/expenses when incurred. Fixed assets were valued at historical cost. Retained earnings as of September 30, 1998 have been restated for these changes to conform to generally accepted accounting principles (GAAP).

These restatements had the following effect on retained earnings and other credits:

<u>Fund Type</u>	<u>Balance Prior to Change September 30, 1998</u>	<u>Adjustments to Reflect Decrease Due to Changes in Basis of Accounting</u>	<u>Restated Balance September 30, 1998</u>
Proprietary Fund Type:			
Enterprise Fund	<u>\$ 26,859,013</u>	<u>\$ (12,111,779)</u>	<u>\$ 14,747,234</u>

10. SUBSEQUENT EVENTS

A. The development project 21-14 was originally cost certified in the September 30, 1995 audit. HUD did not sign off on the cost certificate and it was subsequently determined that this project is not closed and there are additional funds to be requisitioned.

B. Pending or threatened litigation:

Dorwilda R. Willis vs. Harold T. Riedel, Jr., Executive Director – Pending employment discrimination and breach of contract case. This case was settled for \$75,000 in March of 2000.

NAACP, Arnette Hardnick vs. Harold T. Riedel, Jr., Executive Director – Pending civil RICO case filed by the NAACP and residents of the Company's housing units as co-plaintiffs. The outcome is uncertain.

Richard L. Wright vs. Harold T. Riedel, Jr., Executive Director – Pending employment discrimination case which arose out of the termination of the finance director on December 18, 1997. The outcome is uncertain.

Walter W. Wilson vs. Springfield Metropolitan Housing Authority vs. Harold T. Riedel, Jr., Executive Director – Pending civil rights charge filed by a former employee. The outcome is uncertain.

Roger Trent vs. Springfield Metropolitan Housing Authority – Grievance filed for wrongful discharge. The outcome is uncertain.

Stephanie Kellum vs. Springfield Metropolitan Housing Authority – Pending breach of contract, hostile work environment and racial harassment/discrimination. The outcome is uncertain.

Springfield Metropolitan Housing Authority
Combining Balance Sheet
FDS Schedule
Proprietary Fund Type
Enterprise Fund
September 30, 1999

FDS Line Item No.	Account Description	14.850A Low Rent Pub Hsg	14.856 Section 8 Rent Mod. Rehab	14.855 Section 8 Rent VO Prgm	14.857 Section 8 Rent Program	14.854 Drug Elimin Program	14.859 Comp Grant Program	14.227 TAP	Total
	ASSETS								
111	Cash – unrestricted	\$ 359,897	\$ -	\$ -	\$ 38,182	\$ -	\$ -	\$ -	\$ 398,079
	TOTAL CASH	359,897	-	-	38,182	-	-	-	398,079
122	Accounts receivable – HUD other projects	-	4,838	-	99,237	-	151,034	2,151	257,260
125	Accounts receivable – miscellaneous	45,082	-	-	-	-	-	-	45,082
126	A/R tenants – dwelling rents	152,698	-	-	-	-	-	-	152,698
126.1	Allowance for doubtful accts	(89,754)	-	-	-	-	-	-	(89,754)
120	TOTAL ACCOUNTS RECEIVABLE	108,026	4,838	-	99,237	-	151,034	2,151	365,286
142	Prepaid expenses & other assets	47,648	-	-	-	-	-	-	47,648
143	Inventories	21,667	-	-	-	-	-	-	21,667
144	Interprogram due from	523,680	-	61,706	-	-	-	-	585,386
150	TOTAL CURRENT ASSETS	1,060,918	4,838	61,706	137,419	-	151,034	2,151	1,418,066
161	Land	2,014,807	-	-	-	-	-	-	2,014,807
162	Buildings	21,233,179	-	-	-	-	220,881	-	21,454,060
164	Furniture and equipment – administrative	233,676	-	-	110,447	-	-	2,061	346,184
166	Accumulated depreciation	(9,901,047)	-	-	(110,447)	-	-	-	(10,011,494)
160	TOTAL FIXED ASSETS, NET	13,580,615	-	-	-	-	220,881	2,061	13,803,557
180	TOTAL NON-CURRENT ASSETS	13,580,615	-	-	-	-	220,881	2,061	13,803,557
190	TOTAL ASSETS	\$ 14,641,533	\$ 4,838	\$ 61,706	\$ 137,419	\$ -	\$ 371,915	\$ 4,212	\$ 15,221,623

See accountants' report

Springfield Metropolitan Housing Authority
Combining Balance Sheet
FDS Schedule
Proprietary Fund Type
Enterprise Fund
September 30, 1999

FDS Line Item No.	Account Description	14.850A Low Rent Pub Hsg	14.856 Section 8 Rent Mod. Rehab	14.855 Section 8 Rent VO Prgm	14.857 Section 8 Rent CE Prgm	14.854 Drug Elimin Program	14.859 Comp Grant Program	14.227 TAP	Total
LIABILITIES									
312	Accounts payable – 90 days	\$ 99,684	-	-	-	-	-	-	99,684
321	Accrued wages/payroll taxes	28,131	-	-	-	-	-	-	28,131
322	Accrued compensated absences	87,459	-	-	-	-	-	-	87,459
331	Accounts payable – HUD PHA Programs	-	-	60,403	38,291	-	-	-	98,694
341	Tenant security deposits	87,719	-	-	-	-	-	-	87,719
347	Interprogram due to	-	5,445	-	426,756	-	151,034	2,151	585,386
310	TOTAL CURRENT LIABILITIES	302,993	5,445	60,403	465,047	-	151,034	2,151	987,073
353	Noncurrent liabilities – other	119,380	-	-	105,855	-	-	-	225,235
	TOTAL LIABILITIES	422,373	5,445	60,403	570,902	-	151,034	2,151	1,212,308
504/507513	TOTAL EQUITY	14,219,160	(607)	1,303	(433,483)	-	220,881	2,061	14,009,315
600	TOTAL LIABILITIES AND EQUITY	\$ 14,641,533	\$ 4,838	\$ 61,706	\$ 137,419	\$ -	\$ 371,915	\$ 4,212	\$ 15,221,623

See accountants' report

Springfield Metropolitan Housing Authority
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
FDS Schedule
Proprietary Fund Type
Enterprise Fund
September 30, 1999

FDS Line Item No.	Account Description	14.850A Low Rent Pub Hsg	14.850B Develop.	14.855 Section 8 Rent VO Prgm	14.857 Section 8 Rent CE Prgm	14.854 Drug Elimin Program	14.859 Comp Grant Program	14.227 EDSS	Total
REVENUE									
703	Net tenant rental revenue	\$ 1,479,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,479,503
704	Tenant revenue – other	<u>37,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,638</u>
705	TOTAL TENANT REVENUE	1,517,141	-	-	-	-	-	-	1,517,141
706	HUD PHA grants	1,114,101	4,838	505,328	2,747,577	446,698	183,899	90	5,002,531
711	Investment income – unrestricted	2,105	-	2,105	-	-	-	-	4,210
715	Other revenue	<u>97,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,643</u>
700	TOTAL REVENUE	2,730,990	4,838	507,433	2,747,577	446,698	183,899	90	6,621,525
EXPENSES									
911	Administrative salaries	331,519	-	-	-	-	-	-	331,519
912	Auditing fees	-	-	-	2,000	-	-	-	2,000
913	Outside management fees	8,329	-	-	-	-	-	-	8,329
915	Employee benefit contributions – admin	131,567	-	-	-	-	-	-	131,567
916	Other operating – administrative	154,543	665	57,878	319,199	-	183,899	90	716,274
921	Tenant services – salaries	51,876	-	-	-	-	-	-	51,876
923	Employee benefit contrib. – tenant services	19,934	-	-	-	-	-	-	19,934
924	Tenant services – other	-	-	-	-	446,698	-	-	446,698
931	Water	174,308	-	-	-	-	-	-	174,308
932	Electricity	292,241	-	-	-	-	-	-	292,241
933	Gas	141,940	-	-	-	-	-	-	141,940
941	Ordinary maint and operations labor	629,688	-	-	-	-	-	-	629,688
942	Ordinary maint and operations materials	107,256	-	-	-	-	-	-	107,256

See accountants' report

Springfield Metropolitan Housing Authority
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
FDS Schedule
Proprietary Fund Type
Enterprise Fund
September 30, 1999

FDS Line Item No.	Account Description	14.850A Low Rent Pub Hsg	14.856 Section 8 Rent Mod. Rehab	14.855 Section 8 Rent VO Prgm	14.857 Section 8 Rent CE Prgm	14.854 Drug Elimin Program	14.859 Comp Grant Program	14.227 TAP	Total
EXPENSES – CONTINUED									
943	Ordinary maint and operations cont cost	238,982	-	-	-	-	-	-	238,982
945	Employee benefit contrib. – ord maint.	247,187	-	-	-	-	-	-	247,187
961	Insurance premiums	111,045	-	-	-	-	-	-	111,045
964	Bad debts – tenant rents	90,122	-	-	-	-	-	-	90,122
967	Interest expense	219	-	-	-	-	-	-	219
969	TOTAL OPERATING EXPENSES	<u>2,730,756</u>	<u>665</u>	<u>57,878</u>	<u>321,199</u>	<u>446,698</u>	<u>183,899</u>	<u>90</u>	<u>3,741,185</u>
970	Excess operating revenues over expenses	234	4,173	449,555	2,426,378	-	-	-	2,880,340
OTHER EXPENSES									
973	Housing assistance payments	-	4,173	448,744	2,403,051	-	-	-	2,855,968
974	Depreciation expense	985,233	-	-	-	-	-	-	985,233
900	TOTAL EXPENSES	<u>3,715,989</u>	<u>4,838</u>	<u>506,622</u>	<u>2,724,250</u>	<u>446,698</u>	<u>183,899</u>	<u>90</u>	<u>7,582,386</u>
1000	EXCESS OF REVENUE OVER EXPENSES (984,999)	-	-	811	23,327	-	-	-	(960,861)
1101	Capital Contributions/prior period adjustments/equity transfers	-	-	-	-	-	220,881	2,061	222,942
1103	Beginning Equity	15,204,159	(607)	492	(456,810)	-	-	-	14,747,234
	ENDING EQUITY	<u>\$ 14,219,160</u>	<u>\$ (607)</u>	<u>\$ 1,303</u>	<u>\$ (433,483)</u>	<u>\$ -</u>	<u>\$ 220,881</u>	<u>\$ 2,061</u>	<u>\$14,009,315</u>

* - Lines 969 + 973 + 974 = Line 900

See accountants' report

Springfield Metropolitan Housing Authority
 Additional FDS Schedule Information
 FDS Schedule
 Proprietary Fund Type
 Enterprise Fund
 September 30, 1999

FDS Line Item No.	Account Description	14.850A Low Rent Pub Hsg	14.856 Section 8 Rent Mod. Develop.	14.855 Section 8 Rent VO Prgm	14.857 Section 8 Rent CE Prgm	14.854 Drug Elimin Program	14.859 Comp Grant Program	14.227 TAP	Total
1101	Capital Outlays Enterprise Fund	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 220,881	\$ 2,061	\$ 222,942
1103	Beginning Equity - Restated	\$ 15,204,159	\$ (607)	\$ 492	\$ (456,810)	\$ _____	\$ _____	\$ _____	\$ 14,747,234
1112	Depreciation add back	\$ 985,233	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 985,233
1113	Maximum annual contributions	\$ -	\$ -	\$ 762,500	\$ 3,247,759	\$ -	\$ -	\$ -	\$ 4,010,259
1114	Prorata maximum annual	-	-	-	910,858	-	-	-	910,858
1115	Contingency reserve	_____	432,619	390,666	1,108,983	_____	_____	_____	1,932,268
1116	Total annual contributions available	\$ _____	\$ 432,619	\$ 1,153,166	\$ 5,267,600	\$ _____	\$ _____	\$ _____	\$ 6,853,385

See accountants' report

**Springfield Metropolitan Housing Authority
Reconcilement of
Comprehensive Grant Costs with Funds Advanced
Year Ended September 30, 1999**

	<u>OH16CGP</u> <u>021706</u>	<u>OH16DCGP</u> <u>021707</u>
Maximum authorized	<u>\$ 925,792</u>	<u>\$ 975,845</u>
Balance at September 30, 1998	\$ 144,471	\$ -
1999 additions	<u>439,083</u>	<u>140,641</u>
Balance at September 30, 1999	583,554	140,641
HUD funds advanced	<u>432,520</u>	<u>140,641</u>
Over (under) advanced	<u>\$ (151,034)</u>	<u>\$ _____</u>

See independent auditors' report

**Springfield Metropolitan Housing Authority
Cost Certification of Comprehensive Grant Programs
September 30, 1999**

Comprehensive Grant Number OH16-P021-705

Operations	\$ 27,774
Management improvements	113,811
Administration	93,255
Fees and costs	4,234
Site acquisition	92,452
Site improvement	11,280
Dwelling structure	501,863
Non-dwelling equipment	<u>87,881</u>
TOTAL EXPENDED	<u>\$ 932,550</u>
TOTAL RECEIVED	<u>\$ 932,550</u>

1. The final evaluation report was signed and filed on November 22, 1999.
2. The actual modernization cost certificate was signed and filed on November 22, 1999.
3. The final costs on the certificate agrees to the Authority's records, as reconstructed.

See independent auditors' report

**Springfield Metropolitan Housing Authority
Cost Certification of Comprehensive Grant Programs - Continued
September 30, 1999**

Comprehensive Grant Number OH16-P021-701

TOTAL EXPENDED \$ 1,097,094

TOTAL RECEIVED \$ 1,097,094

1. The final evaluation report was not located.
2. The actual modernization cost certificate was not located.

Comprehensive Grant Number OH16-P021-702

TOTAL EXPENDED \$ 1,192,878

TOTAL RECEIVED \$ 1,192,878

1. The final evaluation report was not located.
2. The actual modernization cost certificate was not located.

See accountants' report

**Springfield Metropolitan Housing Authority
Cost Certification of Comprehensive Grant Programs - Continued
September 30, 1999**

Comprehensive Grant Number OH16-P021-703

TOTAL EXPENDED \$ 1,110,548

TOTAL RECEIVED \$ 1,110,548

1. The final evaluation report was not located.
2. The actual modernization cost certificate was not located.

Comprehensive Grant Number OH16-P021-704

TOTAL EXPENDED \$ 1,055,351

TOTAL RECEIVED \$ 1,055,351

1. The final evaluation report was not located.
2. The actual modernization cost certificate was not located.

Springfield Metropolitan Housing Authority
Springfield, Ohio
Schedule of Federal Awards Expenditures
Year Ended September 30, 1999

	<u>FEDERAL CFDA NUMBER</u>	<u>FUNDS EXPENDED</u>
<u>FROM U.S. DEPARTMENT OF HUD DIRECT PROGRAMS.</u>		
Annual Contribution Contract C-524		
PHA Owned Housing:		
Public and Indian Housing	14.850A	\$ 1,114,101
Public and Indian Housing	14.850B	254,865
Public and Indian Housing Comprehensive Grant	14.859	404,780
Public and Indian Housing Drug Elimination Program	14.854	<u>446,698</u>
		2,220,444
 Technical Assistance Program	 14.227	 2,151
 Annual Contribution Contract C-5100		
Housing Assistance Payments:		
Annual Contribution –		
Section 8 Rental Certificate Program	14.857	2,747,577
Section 8 Rental Voucher Program	14.855	<u>505,328</u>
Total Section 8 Tenant Based Cluster		3,252,905
 Section 8 Moderate Rehabilitation Program	 14.856	 <u>4,838</u>
Total – All Programs		<u>\$ 5,480,338</u>

See accountants' report



**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN ENGAGEMENT TO AUDIT FINANCIAL STATEMENTS TO BE PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of Directors
Springfield Metropolitan Housing Authority
Springfield, Ohio

Regional Inspector General for Audit
Department of Housing and Urban Development

We were engaged to audit the financial statements of Springfield Metropolitan Housing Authority as of and for the year ended September 30, 1999. The scope of our work was not sufficient for us to express, and we did not express, an opinion on these financial statements.

Compliance

We were engaged to perform tests of the 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 engagement and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance which are described in the accompanying schedule of findings and questioned costs as items 1999-3690-001 through 1999-3690-006.

Internal Control Over Financial Reporting

In planning and performing our procedures relating to our engagement for the Authority's financial statements as of and for the year ended September 30, 1999, we considered Springfield Metropolitan Housing Authority's internal control over financial reporting in order to determine our engagement procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Springfield Metropolitan Housing Authority's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1999-3690-007 and 1999-3690-009.

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. 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. We believe that the reportable condition for 1999-3690-008 described above is a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of Springfield Metropolitan Housing Authority in a separate letter dated March 28, 2001.

This report is intended solely for the information and use of the board of directors, management, Auditor of State and federal awarding agencies and is not intended to be used and should not be used by anyone other than these specified parties.

Jones, Cochenour & Co.
March 28, 2001



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

Board of Directors
Springfield Metropolitan Housing Authority
Springfield, Ohio

Regional Inspector General of Audit
Department of Housing and Urban
Development

Compliance

We have audited the compliance of Springfield Metropolitan Housing Authority with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133* that are applicable to each of its major federal programs for the year ended September 30, 1999. Springfield Metropolitan Housing Authority's major federal programs are identified in the summary of engagement results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Springfield Metropolitan Housing Authority's management. Our responsibility is to express an opinion on Springfield Metropolitan Housing Authority'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; OMB Circular A-133, and *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 Springfield Metropolitan Housing Authority'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 Springfield Metropolitan Housing Authority's compliance with those requirements.

As described in items 1999-3690-001 and 1999-3690-006 in the accompanying schedule of findings and questioned costs, Springfield Metropolitan Housing Authority did not comply with requirements regarding reporting that are applicable to its Section 8 Cluster Programs. Compliance with such requirements is necessary, in our opinion, for Springfield Metropolitan Housing Authority to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Springfield Metropolitan Housing Authority 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 Springfield Metropolitan Housing Authority 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 Springfield Metropolitan Housing Authority'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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Springfield Metropolitan Housing Authority's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1999-3690-007 through 1999-3690-009.

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 we were engaged to audit may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions that are also considered to be material weaknesses. We believe that the reportable condition 1999-3690-008 is a material weakness.

This report is intended solely for the information and use of the board of directors, management, Auditor of State, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Jones, Cochenour & Co.
March 28, 2001

**Springfield Metropolitan Housing Authority
Schedule of Findings and Questioned Costs
OMB Circular A-133 § .505**

September 30, 1999

1. SUMMARY OF ENGAGEMENT RESULTS

Type of Financial Statement Opinion	Disclaimed Opinion
Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
Were there any material internal control weakness conditions reported for major federal programs?	Yes
Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
Type of Major Programs' Compliance Opinion	Qualified
Are there any reportable findings under § .510?	Yes
Major Programs (list):	Section 8 Tenant Based Cluster: CFDA #14.857 and 14.855
Dollar Threshold: Type A/B Programs	Type A: \$300,000 Type B: All others
Low Risk Auditee?	No

**Springfield Metropolitan Housing Authority
Schedule of Findings and Questioned Costs
OMB Circular A-133 § .505 - Continued**

September 30, 1999

2. FINDINGS RELATED TO FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS – DISCLAIMED OPINION
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Finding Number	1999-3690-001
-----------------------	----------------------

The year end HUD forms are all required according to the forms directions to be filed within 45 days of the fiscal year end. These forms were filed late for both Public Housing and the Housing Assistance Payment program. It is recommended that the PHA make the necessary arrangements for timely filing of these reports in the future.

Finding Number	1999-3690-002
-----------------------	----------------------

The Authority has not followed its investment policy regarding the investment of excess funds. The Financial Management Handbook requires that the PHA establish an investment plan, make projected estimates of the amounts available for investment, and invest such funds as to insure the maximum return available. We recommend that the Authority follow the established investment policy in investing the excess funds through the fiscal year. The Authority should also document quarterly, as required, its funds available for investing.

Finding Number	1999-3690-003
-----------------------	----------------------

The Authority has not properly followed the annual contributions contract (ACC) in requisitioning and disbursing funds for its Comprehensive Grant Programs. The Authority has disbursed operating funds for grant expenditures incurred and at times failed to timely requisition the funds from the HUD operated LOCCS system to replenish the Authority's general fund accounts. We recommend that the Authority follow the proper procedures, per it's ACC, in requisitioning, disbursing and allocating costs in operating the Comprehensive Grant Programs. Source of governing requirements: Implementing regulations are 24 CFR parts 941 and 968 subparts A and B.

Finding Number	1999-3690-004
-----------------------	----------------------

The Financial Management Handbook requires the Authority to maintain a Property Ledger as a subsidiary to the control account in the General Ledger and to take an annual physical inventory of supplies. At least once a year the PHA is required to take a physical inventory of the equipment and reconcile it to the equipment records. There was no documentation of the physical inventory or a property ledger provided during the audit. We recommend that a property ledger be prepared and an annual inventory be taken. It is noted that subsequent to year end the Authority did have an appraisal on the property.

**Springfield Metropolitan Housing Authority
Schedule of Findings and Questioned Costs
OMB Circular A-133 § .505 - Continued**

September 30, 1999

2. FINDINGS RELATED TO FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS – DISCLAIMED OPINION – CONTINUED
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Finding Number	1999-3690-005
-----------------------	----------------------

The Authority did not deposit the FSS account funds into a separate depository account and did not credit investment interest to each participating family's FSS account balance. The FSS activity was not recorded on the general ledger of the authority. It is recommended that a depository account is opened to deposit the FSS funds into and a proper accounting of the transactions be recorded on the general ledger. We could not test FSS due to no schedule available to review.

Finding Number	1999-3690-006
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The HUD form 52723 (Performance Funding System) was not located. We could not test this form. (Public Housing)

The HUD form 52648 (SEMAP Certification) was not located. We could not test this form. (Section 8)

The HUD form 50072 (Public Housing Assessment Program) was not located. We could not test this form. (Public Housing)

Finding Number	1999-3690-007
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REPORTABLE CONDITION – EXPENDITURES

During cash disbursement testing it was noted that supporting documentation (invoices) were not always maintained. This could lead to improper payments for Authority obligations. We recommend supporting documentation be attached to the voucher and filed in a manner approved by the board.

Finding Number	1999-3690-008
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REPORTABLE CONDITION – MATERIAL WEAKNESS – CHECK SIGNATURES

The Authority imprints the signatures of the check signers on the checks. The checks are not reviewed by the signers after they have been imprinted. The custody of checks after signature and before mailing is not handled by someone independent of all payable, disbursing, cash receiving and general ledger functions. We recommend that the checks are reviewed and stuffed in the envelopes and sent by someone other than the preparer.

Finding Number	1999-3690-009
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REPORTABLE CONDITION – COMPUTER CONTROLS

There is a lack of physical controls to restrict access to the computer room to authorized personnel. There are not adequate controls in the computer in house system. Passwords are used, but not out of others reach to retrieve those passwords. We recommend that policy and procedures be implemented to maintain controls in the computer area.

**Springfield Metropolitan Housing Authority
Schedule of Findings and Questioned Costs
OMB Circular A-133 § .505 - Continued**

September 30, 1999

3. FINDINGS RELATED TO FEDERAL AWARDS

See (GAGAS) findings 1999-3690-001 and 1999-3690-006 through 1999-3690-009 above; these findings are also required to be reported in accordance with federal awards.

**Springfield Metropolitan Housing Authority
Schedule of Prior Audit Findings and Questioned Costs
OMB Circular A-133§.315(b)**

September 30, 1999

ORIGINAL DATE OF FINDING	FINDING SUMMARY	STATUS
1996	Finding Number 1998-3690-001	Not Corrected
1996	Finding Number 1998-3690-002	Not Corrected
1996	Finding Number 1998-3690-003	Not Corrected
1996	Finding Number 1998-3690-004	Not Corrected
1996	Finding Number 1998-3690-005	Corrected
1996	Finding Number 1998-3690-006	Not Corrected
1997	Finding Number 1998-3690-007	Not Corrected
1996	Finding Number 1998-3690-008	Partially Corrected
1996	Finding Number 1998-3690-009	Not Corrected
1996	Finding Number 1998-3690-010	Not Corrected

SPRINGFIELD METROPOLITAN HOUSING AUTHORITY

SEPTEMBER 30, 1999

CORRECTIVE ACTION PLAN OMB CIRCULAR A-133 § .315 (C)

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact
1999-3690-001 1999-3690-006	New Finance Director will file all reports and on a timely basis for September 30, 2000 and forward.	2001	Denese Benn
1999-3690-007	New Finance Director re-wrote Requisition and Purchasing Procedures.	11/30/99	Denese Benn
1999-3690-008	New Finance Director and Executive Director discussed with Board.	11/20/99	Denese Benn
1999-3690-009	New Finance Director will formalize with new computer system.	4/30/00	Denese Benn



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OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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SPRINGFIELD METROPOLITAN HOUSING AUTHORITY

CLARK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 12, 2001**