STATE OF MINNESOTA
Office of the State Auditor

Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT

HOUSING AND REDEVELOPMENT AUTHORITY OF THE CITY OF SAINT PAUL SAINT PAUL, MINNESOTA (A COMPONENT UNIT OF THE CITY OF SAINT PAUL)

YEAR ENDED DECEMBER 31, 2012
Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments’ use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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HOUSING AND REDEVELOPMENT AUTHORITY OF THE CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA
(A COMPONENT UNIT OF THE CITY OF SAINT PAUL)

Year Ended December 31, 2012

Management and Compliance Report

Audit Practice Division
Office of the State Auditor
State of Minnesota
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</tbody>
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I. SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: **Unmodified**

Internal control over financial reporting:
- Material weaknesses identified? **No**
- Significant deficiencies identified? **Yes**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over major programs:
- Material weaknesses identified? **No**
- Significant deficiencies identified? **Yes**

Type of auditor’s report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? **Yes**

The major program is:

HOME Investment Partnerships Program  
CFDA #14.239

The threshold for distinguishing between Types A and B programs was $300,000.

Housing and Redevelopment Authority of the City of Saint Paul qualified as a low-risk auditee? **No**
II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEM NOT RESOLVED

11-2 Audit Adjustment

Criteria: A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements on a timely basis.

Condition: During our audit, we identified a material adjustment that resulted in a significant change to the HRA’s financial statements.

Context: The HRA internally prepares and reports appropriate government-wide and fund financial statements, including the related notes to the financial statements. The inability to detect significant misstatements in the financial statements increases the likelihood that the financial statements would not be fairly presented.

Effect: An audit adjustment was necessary to properly present the components within net position at December 31, 2012.

- The net investment in capital assets was increased by $3,275,000, and the unrestricted net position was decreased by $3,275,000 in the HRA Parking Enterprise Fund.

The adjustment was reviewed and approved by the appropriate HRA staff and is reflected in the financial statements.

Cause: When preparing the fund financial statements as of and for the year ended December 31, 2012, the accountant used the incorrect noncurrent liabilities amount for both the general obligation bonds and revenue bonds when calculating the net investment in capital assets.

Recommendation: We recommend the HRA review its policies and procedures for the preparation of its financial statements to ensure that the financial information prepared by the accounting staff is accurately presented in the HRA financial statements.
Client’s Response:

*In order to ensure that the financial information prepared by the accounting staff is accurately presented in the HRA financial statements, the fund financial statements will be reviewed in the presentation of the comprehensive annual financial report (CAFR) before being submitted as final financial statements.*

**ITEM ARISING THIS YEAR**

12-1 Monitoring Internal Controls

**Criteria:** Management is responsible for developing and monitoring its internal controls over the various accounting cycles. The monitoring process includes performing an annual risk assessment of existing controls over significant functions of its accounting system used to produce financial information, documenting the significant internal controls for each transaction cycle/account balance, monitoring those controls on a regular basis, and documenting the monitoring activity performed.

**Condition:** Management has not yet formalized its assessment of risks in its review of internal controls, nor has it documented the significant internal controls, performed monitoring of those controls on a regular basis, or documented the monitoring activity.

**Context:** Assessing risk and monitoring transaction cycles and account balances ensures activity is being properly recorded and reported in the financial statements.

**Effect:** Without monitoring of internal controls, management cannot be assured that internal controls are operating effectively and transactions are processed according to policy.

**Cause:** Management determined that it was not cost-effective since the current financial accounting system is expected to be replaced as of January 1, 2014.

**Recommendation:** We recommend that the HRA document the significant internal controls in the accounting system and formalize a plan to assess and monitor these controls on a regular basis, no less than annually. Significant functions and internal controls include and cover such areas as cash, capital assets, major funding sources, expenditure processing, and payroll. The monitoring of these functions and areas should be documented to show the results of the review, changes required as a result of the risk assessment, and who performed the work.

Client’s Response:

*The current financial accounting system is expected to be replaced as of January 1, 2014. Due to that fact, HRA management has determined that it is not cost-effective to do a risk assessment of existing controls until the new financial accounting system is in place.*
PREVIOUSLY REPORTED ITEMS RESOLVED

Notes and Loans Receivable (10-1)
During previous years, there have been discrepancies between the loan principal balances represented on the Nortridge System and the loan balances confirmed by borrowers, with some of these differences being considered material. While the differences determined for the year ended December 31, 2011, were not considered material, the inability to detect adjustments required to be made to notes and loans receivable balances increases the likelihood that the financial statements would not be fairly presented.

Resolution
There were no discrepancies noted in 2012.

Prior Period Adjustment (11-1)
The HRA’s 2011 financial statements reflected a prior period adjustment to restate the January 1, 2011, net position of the HRA Parking Enterprise Fund and of the business-type activities by $1,550,477 to account for the sale of land utilized as a parking lot, the related loss on the sale, and the HRA loan to the buyer that occurred in a prior year.

Resolution
There were no similar adjustments noted in 2012.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

ITEMS ARISING THIS YEAR

12-2 Reporting

Program: U.S. Department of Housing and Urban Development’s (HUD) HOME Investment Partnerships Program (CFDA No. 14.239)

Criteria: OMB Circular A-133 § .300(b) states that the auditee shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.
Condition: The City of Saint Paul’s Human Rights and Equal Economic Opportunity (HREEO) Department provides information to the HRA to assist with the completion of the HUD 60002, Section 3 Summary Report, Economic Opportunities for Low- and Very-Low Income Persons, on a quarterly basis. The information provided by the HREEO Department is not formally reviewed by someone other than the preparer in the HREEO Department prior to its submission to the HRA for inclusion in the report. A review by a supervisor or other individual familiar with the program requirements would help to ensure the data reported is accurate and complete.

Questioned Costs: None.

Context: Because of the lack of a formal review of the information provided by the HREEO Department for the HUD 60002 reports, we performed a more detailed examination of those reports to ensure the data was accurate and complete. No material exceptions were noted.

Effect: The lack of a formal review increases the potential risk that errors or omissions may occur and not be detected prior to report submission to HUD.

Cause: Policies and procedures requiring a formal review of the information provided by the HREEO Department and included in the report submitted to HUD were not in place.

Recommendation: We recommend the HRA work with the City’s HREEO Department to establish and implement policies and procedures to provide reasonable assurance that information provided for inclusion in federal reports is subject to review by someone other than the preparer prior to its submission to the HRA.

Corrective Action Plan:

Name of Contact Persons Responsible for Corrective Action:

Robert Hammer, Planning and Economic Development Manager, Administration and Financial Services; Jessica Kingston, Director, Department of Human Rights and Equal Economic Opportunity, City of Saint Paul

Corrective Action Planned:

The information provided by the HREEO Department will be formally reviewed by someone other than the preparer before submission to the HRA for inclusion in the report.

Anticipated Completion Date:

September 30, 2013
**Program:** U.S. Department of Housing and Urban Development’s (HUD) HOME Investment Partnerships Program (CFDA No. 14.239)

**Criteria:** OMB Circular A-133 § .300(b) states that the auditee shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**Condition:** The HRA has assigned monitoring of compliance with the Davis-Bacon Act for projects financed by federal assistance funds to the City of Saint Paul’s Human Rights and Equal Economic Opportunity (HREEO) Department. The HREEO Department has developed a tracking system that allows contractors and subcontractors to submit their certified payrolls for those time periods they have employees performing construction services related to projects funded by federal assistance programs. The HREEO Department has policies and procedures in place whereby peer reviews are to be performed of the staff member that has been assigned to monitor contractors’ and subcontractors’ compliance with Davis-Bacon requirements; however, there was not always formal documentation maintained that supported that the peer reviews were performed.

**Questioned Costs:** None.

**Context:** Because formal documentation of the peer reviews related to Davis-Bacon Act monitoring was not always indicated on the project compliance logs in the files, we performed a more detailed examination of the prevailing wage rate documentation to determine that contractors and subcontractors performing services for the HRA, that were reimbursed with federal funds, paid the prevailing wages in accordance with the Davis-Bacon Act. No material exceptions were noted.

**Effect:** The lack of formal documentation that a peer review took place may indicate that the peer review was not performed. This increases the risk that errors or omissions may occur and not be detected in a reasonable amount of time.

**Cause:** The project compliance logs were not always being completed to indicate that a peer review was performed, who performed the review, and when it was performed.

**Recommendation:** We recommend the HRA work with the City’s HREEO Department to ensure the peer review process related to Davis-Bacon Act monitoring is documented.
Corrective Action Plan:

Name of Contact Persons Responsible for Corrective Action:

*Robert Hammer, Planning and Economic Development Manager, Administration and Financial Services; Jessica Kingston, Director, Department of Human Rights and Equal Economic Opportunity, City of Saint Paul*

Corrective Action Planned:

*The HREEO Department will complete the project compliance logs with indication that a peer review was performed, by whom, and when performed.*

Anticipated Completion Date:

*September 30, 2013*
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Independent Auditor’s Report

Commissioners of the Housing and Redevelopment Authority of the City of Saint Paul
Saint Paul, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Housing and Redevelopment Authority (HRA) of the City of Saint Paul, Minnesota, a component unit of the City of Saint Paul, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the HRA’s basic financial statements, and have issued our report thereon dated June 21, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the HRA’s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the HRA’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the HRA’s internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the HRA’s
financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as items 11-2 and 12-1, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the HRA’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Minnesota Legal Compliance

The Minnesota Legal Compliance Audit Guide for Political Subdivisions, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Except for tax increment financing, which was tested in conjunction with our audit of the financial statements of the HRA, the other listed categories were tested in conjunction with our audit of the financial statements of the City of Saint Paul.

In connection with our audit, nothing came to our attention that caused us to believe that the HRA failed to comply with the provisions of the Minnesota Legal Compliance Audit Guide for Political Subdivisions. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the HRA’s noncompliance with the above referenced provisions.
Other Matters

The HRA’s responses to the internal control findings identified in our audit have been included in the Schedule of Findings and Questioned Costs. The HRA’s responses were not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance and the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions* and the results of that testing, and not to provide an opinion on the effectiveness of the HRA’s internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the HRA’s internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Rebecca Otto /s/Greg Hierlinger

REBECCA OTTO GREG HIERLINGER, CPA
STATE AUDITOR DEPUTY STATE AUDITOR

June 21, 2013
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditor’s Report

Commissioners of the Housing and Redevelopment
Authority of the City of Saint Paul
Saint Paul, Minnesota

Report on Compliance for Each Major Federal Program

We have audited the Housing and Redevelopment Authority (HRA) of the City of Saint Paul’s compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on the HRA’s major federal program for the year ended December 31, 2012. The HRA is a component unit of the City of Saint Paul. The HRA’s major federal program is identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

Management’s Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor’s Responsibility
Our responsibility is to express an opinion on compliance for the HRA’s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 HRA’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 on compliance for the major federal program. However, our audit does not provide a legal determination of the HRA’s compliance with those requirements.

**Opinion on Each Major Federal Program**

In our opinion, the HRA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year December 31, 2012.

**Report on Internal Control Over Compliance**

Management of the HRA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the HRA’s internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the HRA’s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be
material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 12-2 and 12-3, that we consider to be significant deficiencies.

The HRA’s response to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs as Corrective Action Plans. The HRA’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the HRA of the City of Saint Paul as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the HRA’s basic financial statements. We have issued our report thereon dated June 21, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

/s/Rebecca Otto          /s/Greg Hierlinger

REBECCA OTTO          GREG HIERLINGER, CPA
STATE AUDITOR          DEPUTY STATE AUDITOR

June 21, 2013
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HOUSING AND REDEVELOPMENT
AUTHORITY OF THE CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

<table>
<thead>
<tr>
<th>Federal Grantor</th>
<th>Federal Pass-Through Agency</th>
<th>CFDA Grant Program Title</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Department of Housing and Urban Development</td>
<td></td>
<td>Direct Grants</td>
<td></td>
</tr>
<tr>
<td>Housing Counseling Assistance Program</td>
<td>14.169</td>
<td>$30,516</td>
<td></td>
</tr>
<tr>
<td>Shelter Plus Care</td>
<td>14.238</td>
<td>18,450</td>
<td></td>
</tr>
<tr>
<td>HOME Investment Partnerships Program</td>
<td>14.239</td>
<td>3,047,072</td>
<td></td>
</tr>
<tr>
<td>Total U.S. Department of Housing and Urban Development</td>
<td></td>
<td></td>
<td>$3,096,038</td>
</tr>
<tr>
<td>U.S. Department of the Treasury</td>
<td></td>
<td>Passed Through Minnesota Housing Finance Agency</td>
<td></td>
</tr>
<tr>
<td>National Foreclosure Mitigation Counseling</td>
<td>21.000</td>
<td>58,627</td>
<td></td>
</tr>
<tr>
<td>Total Federal Awards</td>
<td></td>
<td></td>
<td>$3,154,665</td>
</tr>
</tbody>
</table>

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.
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1. **Reporting Entity**

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by the Housing and Redevelopment Authority (HRA) of the City of Saint Paul, a blended component unit of the City of Saint Paul. The HRA’s reporting entity is defined in Note 1 to the financial statements.

2. **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the HRA under programs of the federal government for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the HRA, it is not intended to and does not present the financial position, changes in net position, or cash flows of the HRA.

3. **Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the basis of accounting used by the individual funds of the HRA. Governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through grant numbers were not assigned by the pass-through agencies.

4. **Subrecipients**

Of the expenditures presented in the schedule, the HRA provided federal awards to subrecipients as follows:

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Program Name</th>
<th>Amount Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.238</td>
<td>Shelter Plus Care</td>
<td>$18,450</td>
</tr>
<tr>
<td>14.239</td>
<td>HOME Investment Partnerships Program</td>
<td>$338,950</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$357,400</td>
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