

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

Otter Tail County Housing and Redevelopment Authority Fergus Falls, Minnesota

Agreed-Upon Procedures

Year Ended December 31, 2020

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 100 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 Minnesota's local 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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**Audit Practice Division
Office of the State Auditor
State of Minnesota**



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
ON THE FINANCIAL DATA SCHEDULE**

Board of Commissioners
 Otter Tail County Housing and Redevelopment Authority
 Fergus Falls, Minnesota

We have applied the procedure described in the second paragraph, which was agreed to by the Otter Tail County Housing and Redevelopment Authority (Housing Authority) and required by the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents for the year ended December 31, 2020. The Housing Authority has agreed to and acknowledged that the procedures performed are appropriate to meet this intended purpose. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Based on the requirements as established in the Uniform Financial Reporting Standards (UFRS) for Public Housing Authorities, we compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedures indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

Procedure	UFRS Rule Information	Hard Copy Documents	Agrees	Does Not Agree
1	Balance Sheet and Revenue and Expense	Financial Data Schedule, all CFDA's, if applicable	X	
2	Footnotes	Footnotes to audited basic financial statement	X	

3	Type of Opinion on Financial Data Schedule	Auditor's supplemental report on Financial Data Schedule	X	
4	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements	X	

We were engaged to perform an audit for the Housing Authority as of and for the year ended December 31, 2020, and have issued our report thereon dated February 28, 2022. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Housing Authority's Financial Data Schedule dated February 28, 2022, was expressed in relation to the basic financial statements of the Housing Authority taken as a whole.

We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the hard copy documents. Accordingly, we do not express such an opinion or conclusion beyond the opinions resulting from our audit described in the preceding paragraph and provided in our reports dated February 28, 2022. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

A copy of the financial statement package and the Financial Data Schedule, which included the auditor's reports, is available in its entirety from the Housing Authority. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

We are required to be independent of the Housing Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Housing Authority and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

/s/Julie Blaha

JULIE BLAHA
STATE AUDITOR

/s/Dianne Syverson

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

February 28, 2022