

# Auditor's Summary

## Single Audit of Federal Financial Assistance Programs of the Hawai'i Public Housing Authority

Fiscal Year Ended June 30, 2021



***THE PRIMARY PURPOSE** of the Hawai'i Public Housing Authority Single Audit for the fiscal year ended June 30, 2021, was to comply with the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Title 2, Part 200 (Uniform Guidance), which established audit requirements for state and local governmental units that receive federal awards. The audit was conducted by KMH LLP.*

### About the Authority

The mission of the Hawai'i Public Housing Authority (HPHA) is to provide safe, decent, and sanitary dwellings for low and moderate-income residents of Hawai'i and to operate its housing programs in accordance with federal and State laws and regulations. Some of HPHA's housing assistance programs are funded by the U.S. Department of Housing and Urban Development.

HPHA is administratively attached to the Hawai'i Department of Human Services (DHS). HPHA operates under the direction of its Executive Director and Board of Directors, which consists of eleven board members, nine of whom are appointed by the Governor. The Director of DHS and the Governor's designee are ex-officio members.

### About the Report

**SINGLE AUDITS** provide assurance to the federal government that state agencies and programs receiving federal funds are expending those funds properly. This report includes the total federal expenditures and findings related to the HPHA's Federal Financial Assistance Programs for the fiscal year ended June 30, 2021. Federal expenditures totaled approximately \$124.5 million.

### Auditor's Opinion

**HPHA RECEIVED AN UNMODIFIED OPINION** on its compliance with major federal programs in accordance with the *Uniform Guidance*.

### Findings

**THERE WERE NO FINDINGS** that were considered material weaknesses in internal control over compliance in accordance with the *Uniform Guidance*.

For the complete report and financial statements visit our website at:  
[https://files.hawaii.gov/auditor/Reports/2021\\_Audit/HPHA2021.pdf](https://files.hawaii.gov/auditor/Reports/2021_Audit/HPHA2021.pdf)  
[https://files.hawaii.gov/auditor/Reports/2021\\_Audit/HPHA\\_SA2021.pdf](https://files.hawaii.gov/auditor/Reports/2021_Audit/HPHA_SA2021.pdf)