

# Audit Overview

## **Kitsap County Consolidated Housing Authority July 1, 1998 through June 30, 1999**

### ***AUDIT HISTORY***

We audit the Kitsap County Consolidated Housing Authority annually. The past five audits of the Housing Authority have reported no areas of concern.

Housing Authority officials have been very responsive to prior audit recommendations. Audit concerns are often discussed, addressed and resolved before completion of our audit. Because of its assertive style of problem solving, the Housing Authority has had no findings in the past five audits.

### ***CONCLUSIONS***

In most areas, the Housing Authority complied with state laws and regulations, its own policies and procedures, and federal grant requirements. We did identify one condition significant enough to report as a finding. This condition is discussed in the findings section of this report.

During our audit, we spent a significant amount of time looking at the administration of federal programs, cash receipting, disbursements and payroll system. We found that the Housing Authority established a strong control system to ensure the proper administration of federal programs. Although, as we reported in our finding, it did not have controls in place to ensure timely reporting of financial information for those programs. In addition, we found the Housing Authority established strong accounting systems for accurately recording cash receipts, disbursements, and payroll types of data.

We thank Housing Authority officials and personnel their assistance and cooperation during the audit.