City of Culver City Housing Authority

Culver City, California

Independent Accountants’ Report on
Agreed-Upon Procedures

For the Year Ending June 30, 2017
INDEPENDENT ACCOUNTANTS’ REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the City Council
of the City of Culver City
Culver City, California

We have performed the procedure enumerated in the second paragraph, which was agreed to by the City of Culver City Housing Authority (the “Housing Authority”) of the City of Culver City (the “City”) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (“REAC”), on whether the electronic submission of certain information agrees with related hard copy documents. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure enumerated below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the chart below under the "UFRS Rule Information" column with the corresponding printed documents listed in the chart under the "Hard Copy Document(s)" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the electronic submission of the items listed in the “UFRS Rule Information” column in the chart below. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

<table>
<thead>
<tr>
<th>Procedure</th>
<th>UFRS Rule Information</th>
<th>Hard Copy Document(s)</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Balance Sheet and Revenue and Expense (data line items 111 to 11210)</td>
<td>Financial Data Schedule of component unit</td>
<td>Agrees</td>
</tr>
<tr>
<td>2</td>
<td>Footnotes (data element G5000-010)</td>
<td>Footnotes to audited basic financial statements of the reporting entity</td>
<td>Agrees</td>
</tr>
<tr>
<td>3</td>
<td>Type of opinion on FDS (data element G3100-040)</td>
<td>Auditor's supplemental report on FDS</td>
<td>Agrees</td>
</tr>
<tr>
<td>4</td>
<td>Basic financial statements and auditor reports required to be submitted electronically</td>
<td>Basic financial statements (inclusive of auditor reports)</td>
<td>Agrees</td>
</tr>
</tbody>
</table>
The Housing Authority is a component unit of the City of Culver City, California (the “City”). We were engaged to perform an audit in accordance with 2 CFR 200 Subpart F, Audit Requirements, for the City as of and for the year ended June 30, 2017, and have issued our reports thereon dated January 29, 2018. 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 City’s Financial Data Schedule (“FDS”) dated January 29, 2018, was expressed in relation to the basic financial statements of the Housing Authority taken as a whole.

A copy of the reporting package required by OMB, which includes 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.

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.

Santa Ana, California
March 26, 2018