



# Coquille Indian Housing Authority 2021 Audit Presentation

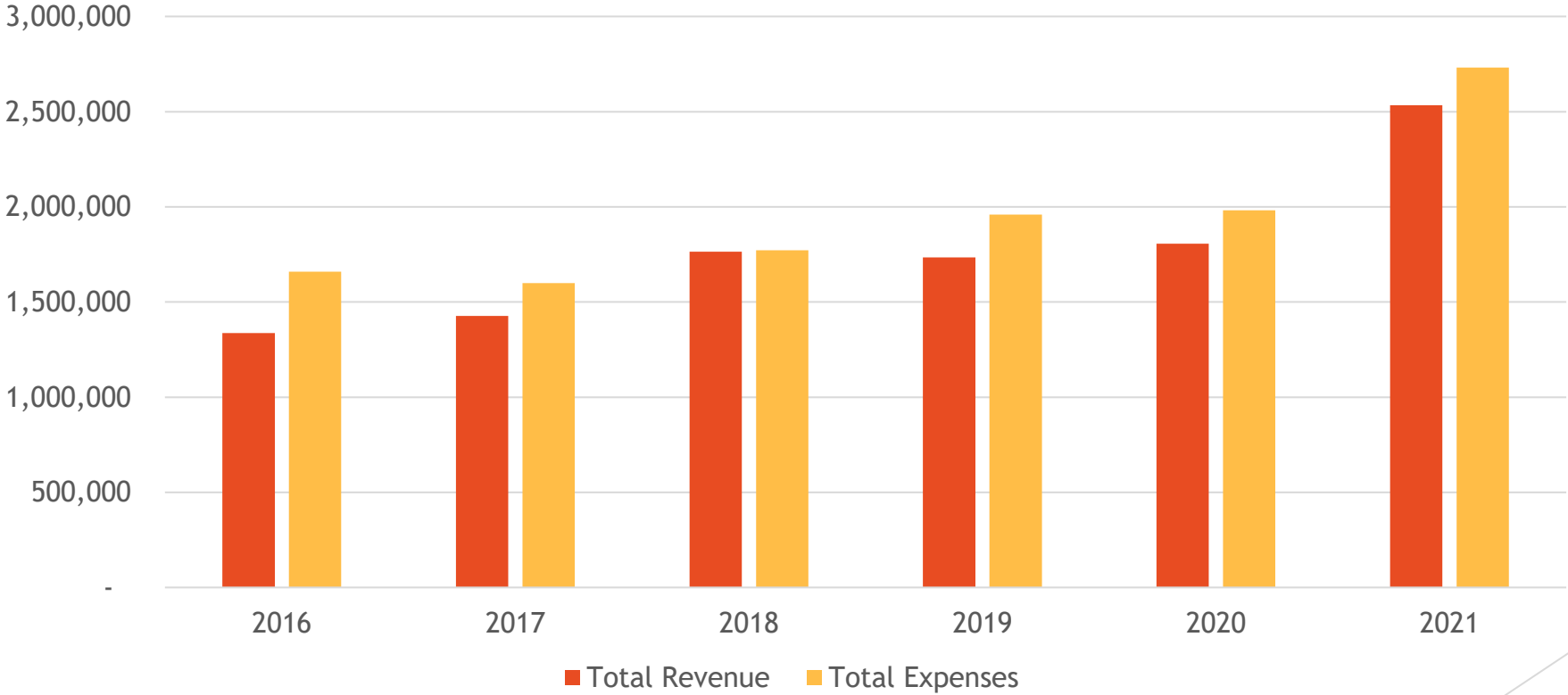
By Gatlin Hawkins, CPA

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# Board Communication

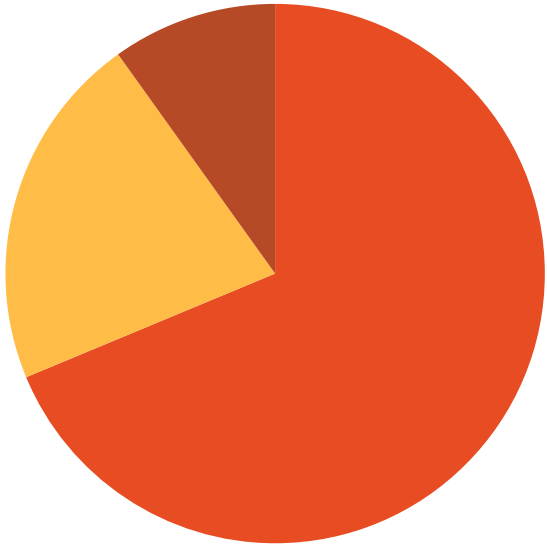
- ▶ Management's responsibilities
- ▶ Board's responsibilities
- ▶ Auditor's responsibilities
- ▶ Significant findings
- ▶ Difficulties encountered during audit
- ▶ Corrected and uncorrected misstatements
- ▶ Disagreements with management
- ▶ Management representations
- ▶ Management consultations with other auditors
- ▶ Significant risks identified and addressed
- ▶ Other findings and issues
- ▶ Single Audit

# Revenue and Expenses Trends



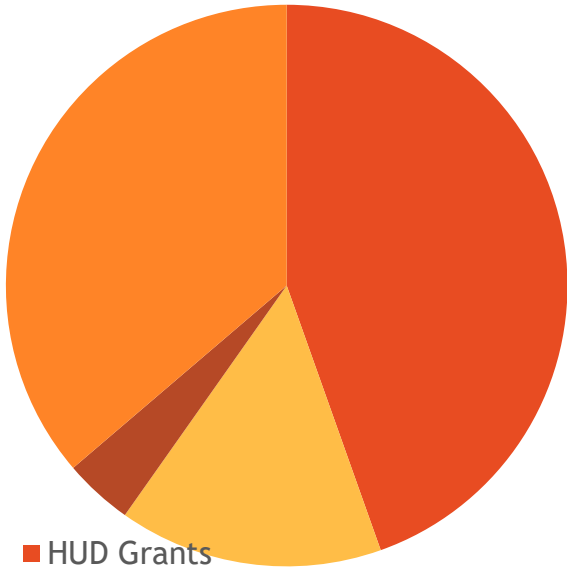
# Revenue Sources

2020



- HUD Grants
- Rent, lease, and HomeGO Income
- Interest and Other Income

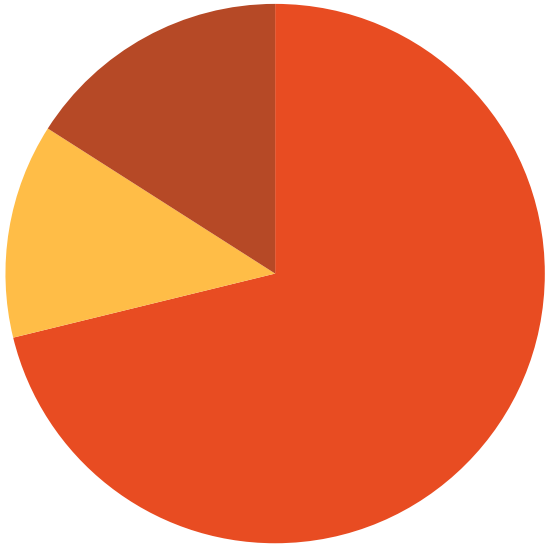
2021



- HUD Grants
- Rent, lease, and HomeGO Income
- Interest and Other Income
- Treasury ERA Grant

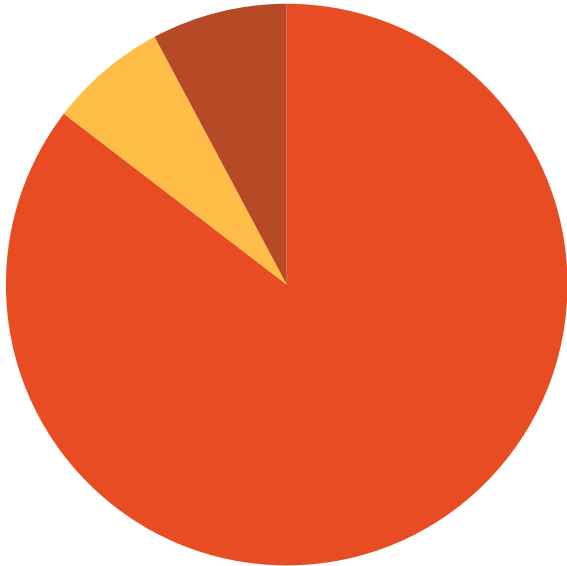
# Expense Types

2020



- Program Expenses
- Planning and Administration Expenses
- Depreciation Expense

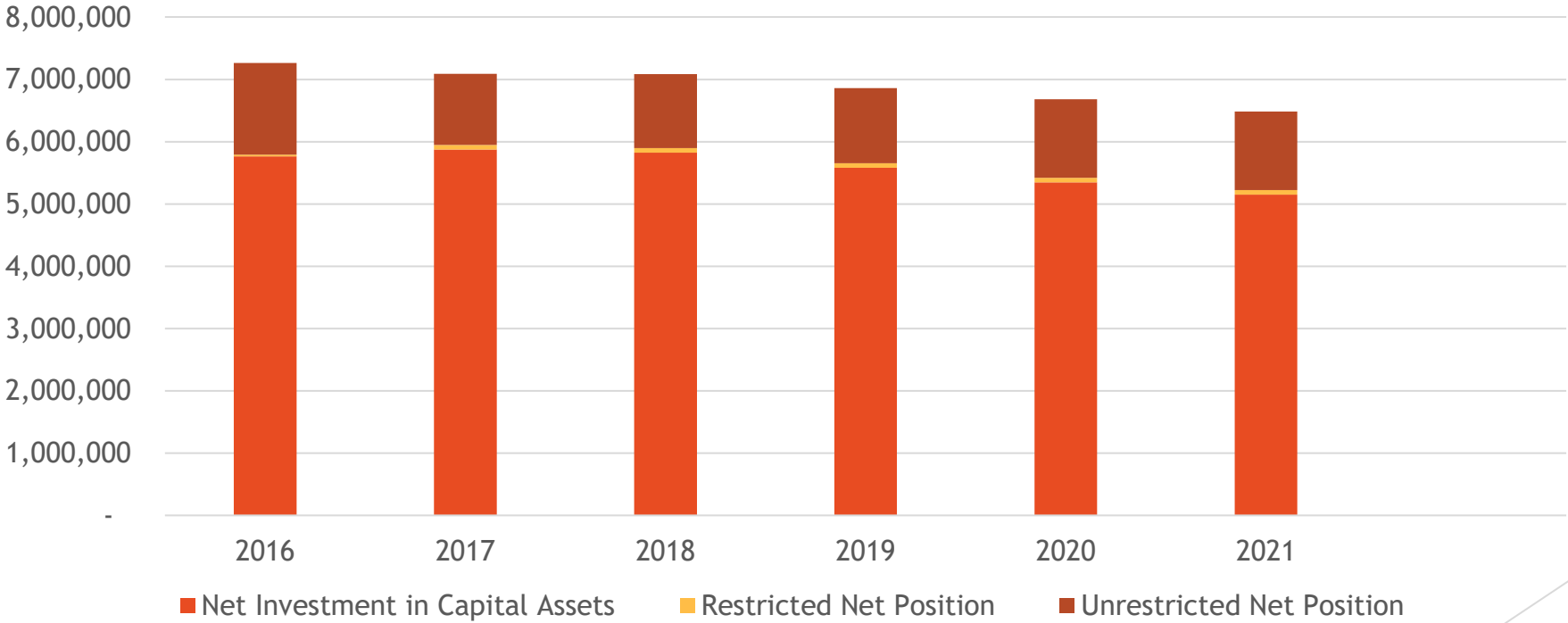
2021



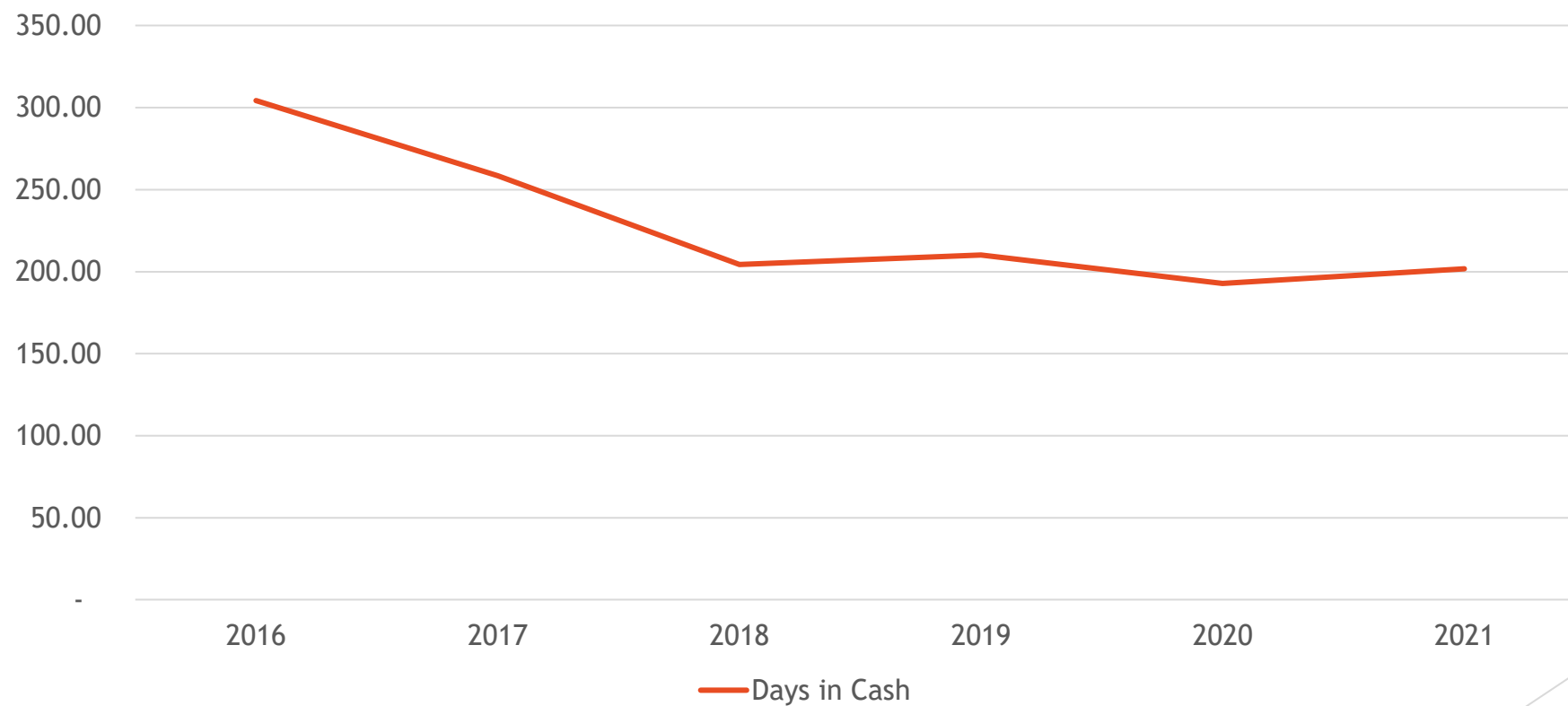
- Program Expenses
- Planning and Administration Expenses
- Depreciation Expense

# Net Position Trend

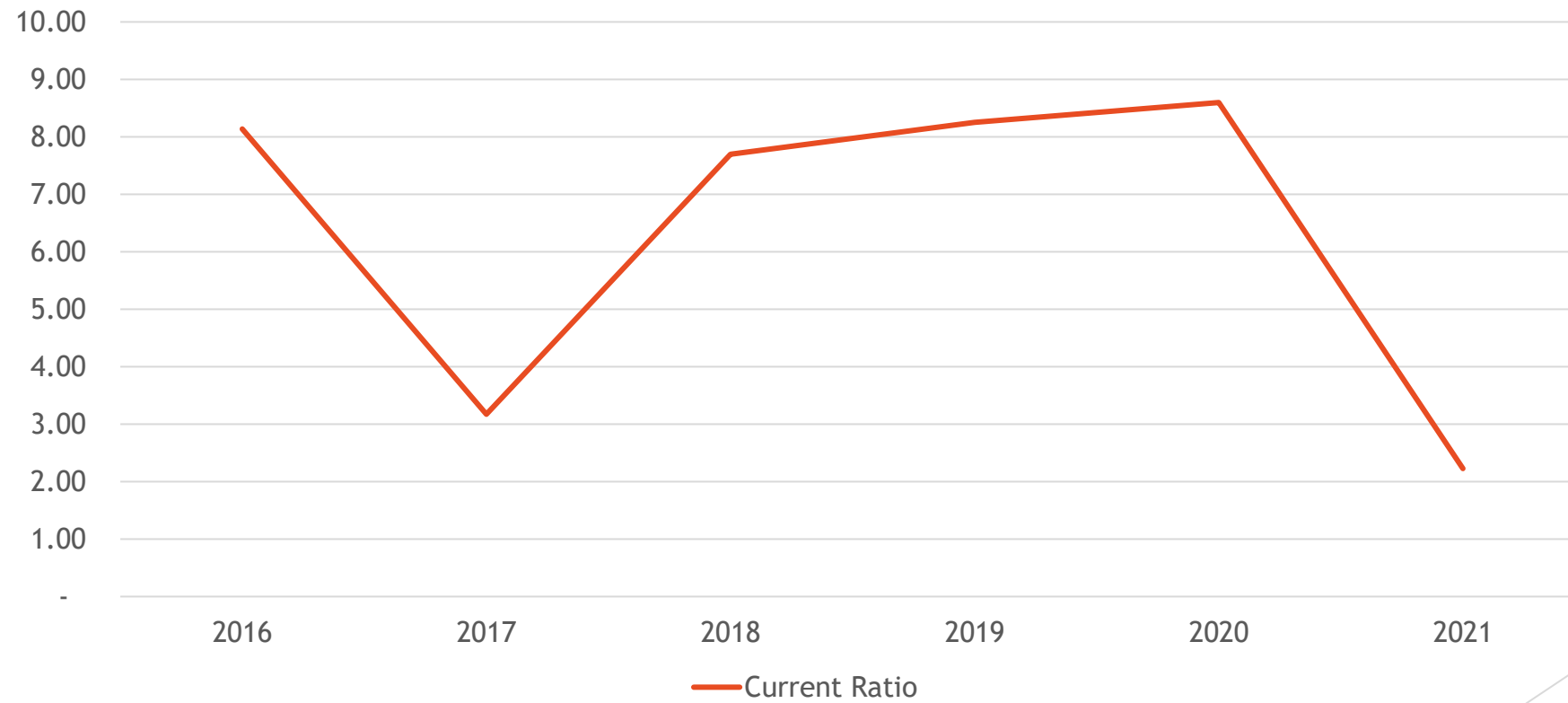
## Net Position by Component



# Days Operating Expenses in Unrestricted Cash

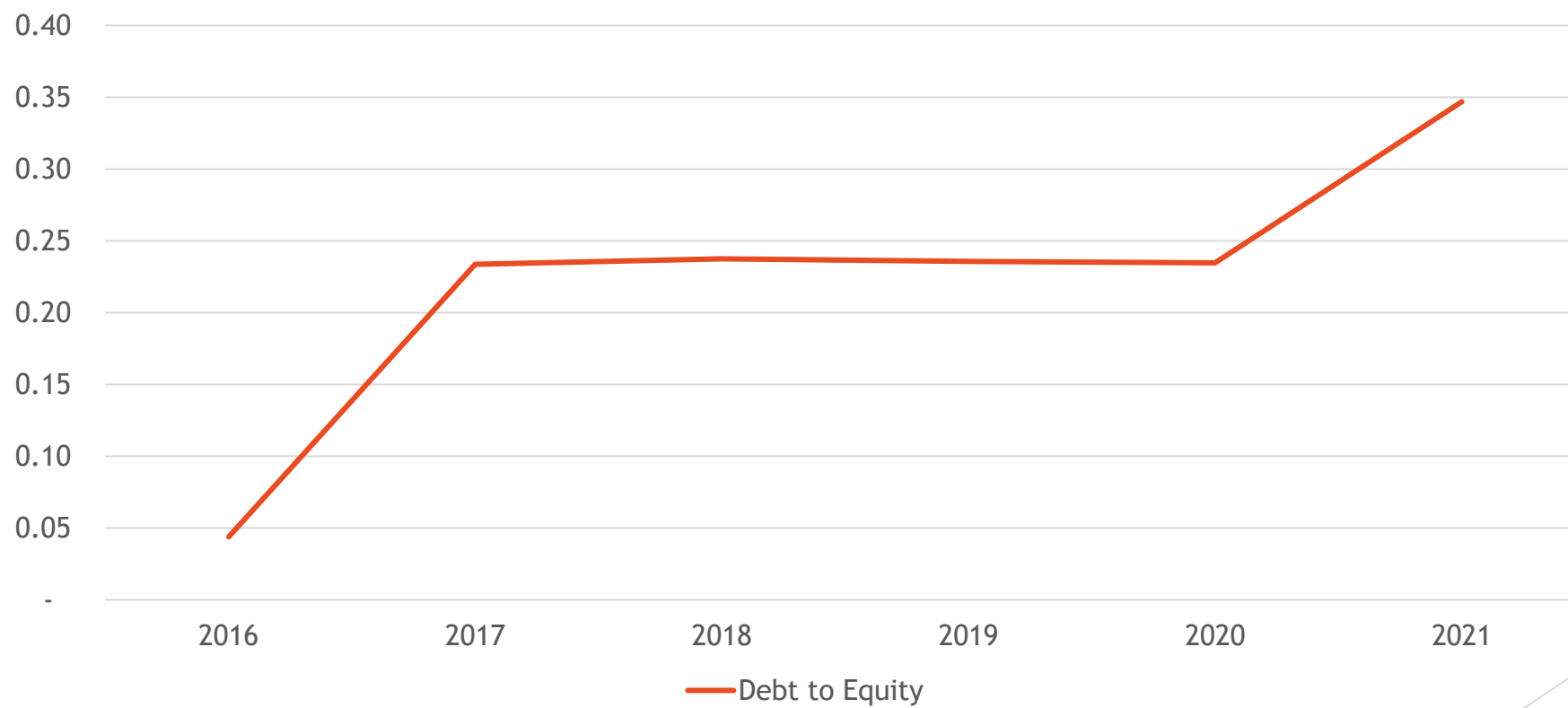


# Current Ratio





# Debt to Equity Ratio



▶ Thank you to the Board and CIHA team members!