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| Audit Report Number<br>2007-LA-1002 |
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TO: Brian D. Montgomery, Assistant Secretary for Housing, Federal Housing  
Commissioner, H

*Joan S. Hobbs*

FROM: Joan S. Hobbs, Regional Inspector General for Audit, Region IX, 9DGA

SUBJECT: First Magnus Financial Corporation Did Not Comply with HUD Guidelines  
When Operating and Managing Net Branches

## **HIGHLIGHTS**

### **What We Audited and Why**

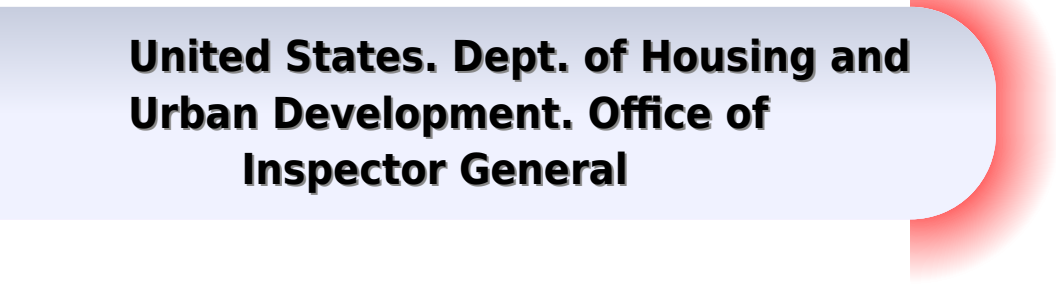
We audited First Magnus Financial Corporation's (First Magnus) branch office operations, primarily the branch doing business as Great Southwest Mortgage, located at 17015 North Scottsdale Road, Suite 325, Scottsdale, Arizona. The objective of the audit was to determine whether First Magnus operated its net branches in accordance with U.S. Department of Housing and Urban Development (HUD) requirements.

### **What We Found**

First Magnus did not follow HUD requirements when operating and managing its Great Southwest Mortgage "net branches." It violated HUD requirements by allowing officers to enact noncompete clauses, requiring net branch managers to indemnify branch-related losses, allowing nonexclusive employment, and failing to execute office lease agreements and equipment lease agreements in First Magnus' name. These arrangements resulted in the branch offices operating without the close supervisory control and oversight HUD requires lenders to maintain over their branch offices.

# Hud Audit Report And First Magnus

**United States. Dept. of Housing and  
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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Hud Audit Report And First Magnus**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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