

Differences between an A-133 audit and a HUD audit

CFDA	Types of Compliance Requirements													
	A	A	C	A	A	F	C	A	F	F	A	C	A	A
	Accounting Method or System	Accounting Control/Control Principles	Cost Management	Asset Management	Liability	Equipment and Real Property Management	Working Capital or Other Accounting	Period of Availability of Federal Funds	Procurement and Acquisition and Disposition	Program Income	Real Property Acquisition and Disposition	Reporting	Subrecipient Monitoring	Special Tests and Procedures
14.129	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
14.141	Y	Y	Y		Y	Y	Y	Y		Y		Y	Y	Y
14.156	Y	Y	Y	Y		Y	Y	Y	Y	Y	Y	Y	Y	Y
14.157	Y	Y	Y				Y	Y		Y		Y	Y	Y
14.118		Y		Y				Y	Y			Y		Y
14.150	Y	Y	Y	Y	Y	Y		Y	Y	Y		Y		Y
14.162 14.186	Y	Y	Y			Y	Y	Y	Y	Y		Y	Y	Y
14.166 14.189	Y	Y	Y	Y		Y	Y	Y	Y	Y	Y	Y		Y
14.167 14.183 14.187	Y	Y	Y	Y	Y		Y	Y	Y	Y		Y	Y	Y
14.171 14.179 14.180	Y	Y	Y		Y							Y	Y	Y
14.172 14.184 14.185	Y	Y	Y	Y		Y		Y	Y			Y		Y
14.173 14.183	Y	Y	Y	Y	Y		Y	Y		Y		Y		Y
14.181	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y		Y

Hud Audit Guide

JL Elias



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