

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
14.318		Y		Y				Y	Y			Y		Y
14.350	Y	Y	Y	Y	Y	Y		Y	Y	Y		Y		Y
14.562 14.586	Y	Y	Y			Y	Y	Y	Y	Y		Y	Y	Y
14.566 14.589	Y	Y	Y	Y		Y	Y	Y	Y	Y	Y	Y		Y
14.597 14.683 14.687	Y	Y	Y	Y	Y		Y	Y	Y	Y		Y	Y	Y
14.671 14.679 14.680	Y	Y	Y		Y							Y	Y	Y
14.672 14.684 14.685	Y	Y	Y	Y		Y		Y	Y			Y		Y
14.673 14.683	Y	Y	Y	Y	Y		Y	Y		Y		Y		Y
14.681	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y		Y

Hud Audit Guide 21

Ying-Ying Zheng

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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