

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 Disbursement	Program Income	Real Property Acquisition and Disbursement	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
14.362 14.386	Y	Y	Y			Y	Y	Y	Y	Y		Y	Y	Y
14.366 14.389	Y	Y	Y	Y		Y	Y	Y	Y	Y	Y	Y		Y
14.367 14.383 14.387	Y	Y	Y	Y	Y		Y	Y	Y	Y		Y	Y	Y
14.371 14.379 14.380	Y	Y	Y		Y							Y	Y	Y
14.372 14.384 14.385	Y	Y	Y	Y		Y		Y	Y			Y		Y
14.373 14.383	Y	Y	Y	Y	Y		Y	Y		Y		Y		Y
14.381	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y		Y

Hud Audit Guide 21

David Baud

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

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Audit Guide for Audits of Public Housing Agencies for Use by Independent Public Accountants ,1978 **Using Independent Public Accountants to Audit Public Housing Agencies, an Assessment**, Department of Housing and Urban Development United States. General Accounting Office,1976 Monthly Catalog of United States Government Publications United States. Superintendent of Documents,1993 *Audit and Accounting Guide Depository and Lending Institutions* AICPA,2017-09-19 The 2017 edition of this industry standard resource offers clear and practical guidance of audit and accounting issues such as transfers and servicing troubled debt restructurings financing receivables and the allowance for loan losses and fair value accounting It also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters Updates include SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern SSAE No 18 Attestation Standards Clarification and Recodification Note FASB ASU No 2016 13 will have a significant impact on the guide however incorporation of guidance will not occur until the 2018 or 2019 edition of the guide **Monthly Catalogue, United States Public Documents** ,1977-07 *HUD Investigation* United States. Congress. House. Committee on Banking, Finance, and Urban Affairs. Subcommittee on Housing and Community Development,1989 *Housing and Planning References* ,1978 Handbook of Accounting and Auditing ,1993 **AICPA Technical Practice Aids** ,1993 *Federal Register* ,2007-11 **A Guide to Financial Management for Resident Management Corporations** ,1991 **Insured Multifamily Mortgagee Servicing and Field Office Remote Monitoring Handbook** United States. Department of Housing and Urban Development,1992 *Transforming the Federal Housing Administration for the 21st Century* United States. Congress. House. Committee on Financial Services. Subcommittee on Housing and Community Opportunity,2006 Not-for-profit Organizations Industry Developments ,1999 **The Code of Federal Regulations of the United States of America** ,1988 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government HUD's Year 2000 Readiness Guide United States. Department of Housing and Urban Development,1998 **Housing Affairs Letter** ,1980 *Mortgage Banker* ,1980 *Mortgage Banking* ,1980 **HUD Inspector General's Semiannual Report** United States. Congress. House. Committee on Banking, Finance, and Urban Affairs. Subcommittee on Housing and Community Development,1991

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