

Differences between an A-133 audit and a HUD audit

CFDA	Types of Compliance Requirements													
	1. Accounting Method or System	2. Allocation Cost/Unit Principles	3. Cost Management	4. Data Reliability	5. Eligibility	6. Equipment and Real Property Management	7. Housing Unit or Other Inventory	8. Period of Availability of Federal Funds	9. Personnel and Operations and Information	10. Program Review	11. Real Property Acquisition and Disposition Management	12. Reporting	13. Subrecipient Monitoring	14. 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
14.187	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

Jicheng Xie



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