

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
14.562 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 14.593 14.597	Y	Y	Y	Y	Y		Y	Y	Y	Y		Y	Y	Y
14.571 14.579 14.580	Y	Y	Y		Y							Y	Y	Y
14.572 14.584 14.585	Y	Y	Y	Y		Y		Y	Y			Y		Y
14.573 14.583	Y	Y	Y	Y	Y		Y	Y		Y		Y		Y
14.581	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y		Y

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B Lingard



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