

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 Fundraising	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
14.209	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
14.241	Y	Y	Y		Y	Y	Y	Y		Y		Y	Y	Y
14.256	Y	Y	Y	Y		Y	Y	Y	Y	Y	Y	Y	Y	Y
14.257	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

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