

Differences between an A-133 audit and a HUD audit

CFDA	Types of Compliance Requirements													
	A	A	C	A	A	A	C	A	C	A	A	C	A	A
	Accounting Method or System	Accounting Control/Control Principles	Cost Management	Debt Service	Eligibility	Equipment and Real Property Management	Financial Control of Offsets/Outstanding	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
14.209	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

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