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The objectives of a HUD program-specific audit under the Guide are to assist the program managers in HUD in determining whether the auditee has: (a) provided financial data and reports that can be relied upon; (b) internal control in place to provide reasonable assurance that it is managing HUD programs in compliance with applicable laws and ...

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This audit guide is divided into chapters. This chapter, chapter 1, documents the purpose, background, and requirements for performing a HUD-required audit. It also includes other matters the auditor should consider in preparing for the audit. Chapter 2 contains the reporting requirements. chapters 1 and 2 apply to all audits covered by this Both

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HUD Report Illustrations. The following report illustrations are excerpts from the Consolidated Audit Guide for Audits of HUD Programs (HUD Guide) and are only applicable to our members that perform audits of for-profit entities that are subject to the HUD Guide. Access the HUD Guide chapter 2 which includes illustrative reports.

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OIGHandbook2000.4 | HUD.gov / U.S. Department of Housing ...

These developments should also follow the HUD audit guide. The servicing of the loan, in many cases, is handled by DSHA. DSHA performs management reviews, physical inspections and monitors the financial performance of these

developments. DSHA also has several deferred loans in its portfolio under the Section 202 and 236 Programs where HUD is the

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HUD Audits - HUD Auditors

Typically, if you offer HUD-funded public housing, you will need to undergo an audit – and a HUD audit can contain a few additional steps past generally accepted audit standards. If you find yourself in this particular boat, read on for a few facts on HUD audits, including tax considerations, procedures and requirements you need to know.

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This audit guide is intended to assist independent auditors in performing audits of profit-motivated program participants in selected HUD Housing and Ginnie Mae programs that are subject to HUD's uniform financial reporting standards (See 24 CFR (Code of Federal Regulations) Part 5, Subpart H, and 24 CFR Part 202.5(g)).

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Revised January 2011 . method for selecting for audit tax returns on which the low-income housing credit has been claimed and, at the examiner's discretion, the audit may be expanded to include additional issues or tax returns. Authority of Guide . The guide is not a legal authority. The guide provides state agencies with a single

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