



programmatic issues to auditees and IAs. The OIG will continue to perform the oversight responsibility to assure the quality of audits by performing quality reviews of IPA working papers on a sample basis. The District Inspector General for Audit will continue to be the point of contact when an actual or potential fraud or illegal act is disclosed during the audit.

e)Appendix 4, the addresses, by geographical area, of the local HUD offices where the A-128 single audit reports are to be submitted after issuance by the IA.

3.Filing Instructions

Remove

Handbook 7476.1 REV-1  
Pages 3 and 4, 5 and 6,  
dated 10/89

Insert

Handbook 7476.1 REV-1 CHG  
Page 3 dated 10/89  
Pages 4, 5, and 6 dated 9/94  
Appendix 3 and Appendix 4  
dated 9/94

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Assistant Secretary for Public  
and Indian Housing

9/942

No

Table of Contents

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Special Attention of: Regional Administrators;  
Directors, Offices of Housing and  
Public Housing; Field Office Managers  
Directors, Offices of Indian Programs;  
Public Housing Agencies/Indian Housing  
Authorities

Transmittal for Handbook  
No. 7476.1 REV-1  
CHG-1  
Issued: July 13, 1990

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1. This Transmits

Change to Handbook 7476.1 REV-1, Audits of Public Housing Agencies (PHAs) and Indian Housing Authorities (IHAs) by Independent Auditors (IAs), dated 7/90.

2. Explanation of Changes

Paragraph 11(b) is revised to eliminate reference to 24 CFR 44 and add reference to 24 CFR 86 as the appropriate regulatory requirement on audit selection.

Relevant sections of 24 CFR 86 have been added as Appendix 3.

Note: Item 3 of paragraph 2 on the Transmittal page to Handbook 7476.1 REV-1, dated 10/89, is deleted.

3. Filing Instructions

Remove

Handbook 7476.1 REV.1  
Pages 3 and 4 dated 10/89

Insert

Handbook 7476.1 REV-1  
Page 3 dated 7/90  
Page 4 dated 10/89  
Appendix 3 (1-7) dated 7/90



Handbook 7476.1 REV-1, Audits of Public Housing Agencies (PHAs) and Indian Housing Authorities (IHAs) by Independent Auditors (IAs), dated 10/89.

2. Explanation of Material Transmitted:

Paragraph 3 is revised to add a new requirement regarding the timing of the audit engagement. PHAs/IHAs will be required by HUD to engage an IA within 90 days after the end of the period to be audited.

Paragraph 5 is revised to reflect the provision of Section 990.108(a)(3) whereby a PHA/IHA not subject to Federal audit requirements may receive operating subsidy for audit costs.

Paragraph 14 is revised to request that IAs submit 12 copies of the Audit Report to the Regional Inspector General for Audit (RIGA).

Paragraph 18 is revised to clarify that Section 8 or revised Section 23 project owners, which are private entities, are not subrecipients subject to the requirements of Part 44 - Non-Federal Governmental Audit Requirements.

3. Issuances Cancelled: HM 7476.1 SUPP 1, Audits of Local Housing Authorities, dated 10/26/72; Transmittal No. 3, HM 7476.1 SUPP 1, Audits of Local Housing Authorities, dated 6/14/76; Handbook 7476.1, Audits of Public Housing Agencies by Independent Public Accountants, dated 1/27/77; Change 4, Handbook 7476.1 dated 8/16/83; Change 5, Handbook 7476.1 dated 7/17/87.

4. Filing Instructions:

Insert Handbook 7476.1 REV-1 dated 10/89.

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General Deputy Assistant Secretary  
for Public and Indian Housing

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W-3-1, W-2, W-3, R-1, R-2, R-3, R-3-1(H&PIH), R-3-2,

R-3-3, R-6, R-6-1, R-6-2, R-7, R-7-1, R-7-2, R-9, R-9-1, 138-2, 138-7

W-3-1 Directives Management Officers--Headquarters and Regions, library, ACIR (Advisory Commission on Intergovernmental Relations)

W-2 HQ Office Directors, Special Assistants, those reporting directly to Assistant Secretaries

W-3 HQ Division Directors, those reporting directly to Office Directors, multiple copies for staff

R-1 Regional Administrators, Deputy Regional Administrators

R-2 Office Directors, Principal Assistants in Regional Administrators' offices

R-3 Bulk shipment to Regional Offices

R-3-1 Bulk shipment to Regional Offices for selective distribution by program area

R-3-2 Directors, Administrative Services Divisions and Administrative and Management Services Divisions, and Administrative staffs

R-3-3 Category D offices - bulk

R-6           Category A offices - Office Managers and Deputy Office  
          Managers  
R-6-1        Category A offices - bulk  
R-6-2        Category A offices - Division Directors  
R-7           Category B offices - Office Managers and Deputy Office  
          Managers  
R-7-1        Category B offices - bulk  
R-7-2        Category B offices - Division Directors  
R-9           Directors and Deputy Directors, Offices of Indian Programs  
R-9-1        Offices of Indian Programs - bulk