



## **Reasons for the Chapter 3 Revision**

- Chapter had become outdated – last revision was in December 2001
- Numerous questions & telephone contacts received over the years
- Reviews of audit work
- Problems found in HUD Office of Inspector General (OIG) audits of the Multifamily (MF) entities and are not in audits performed by Independent auditors of the same entity.

# Hud Audit Guide Chapter 3

**LL Leslie**



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