



## Schedule to Determine Whether a Housing Authority Should Obtain an A-133 Audit

1.	Does the HA own rental units (CDFA 14.850)?	
1a.	If yes, determine the amount of <b>Operating Subsidy</b> received during the year. (Operating subsidy is shown on line 690 of the HUD 52564, Operating budget.)	\$
2.	Does the HA participate in the Section 8 Certificate program (CDFA 14.857)?	
2a.	If yes, determine the amount of <b>Housing Assistance Payments</b> received during the year.	\$
3.	Does the HA participate in the Section 8 Voucher program (CDFA 14.855)?	
3a.	If yes, determine the amount of <b>Housing Assistance Payments</b> received during the year.	\$
4.	Did the HA participate in the Comprehensive Improvement Assistance Program (CIAP) during the year (CDFA 14.852)?	
4a.	If yes, determine the <b>CIAP</b> expenditures during the year.	\$
5.	Did the HA participate in the Public and Indian Housing Drug Elimination Program during the year (CDFA 14.854)?	
5a.	If yes, determine the <b>program</b> expenditures during the year.	\$
6.	Did the HA participate in the Public Housing Comprehensive Grant Program during the year (CFDA 14.859)?	
6a.	If yes, determine <b>grant</b> program expenditures during the year.	\$
7.	Was the HA involved in building new rental units during the year?	
7a.	If yes, determine the amount of <b>Development</b> expenditures during the year.	\$
8.	Did the HA participate in the Section 8 New Construction and Substantial Rehabilitation (CFDA 14.182), or Section 8 Moderate Rehabilitation (CFDA 14.856) programs during the year?	
8a.	If yes, determine the amount of <b>Housing Assistance Payments</b> received during the year.	\$
9.	Did the HA participate in the Family Self Sufficiency (FSS) program during the year?	
9a.	If yes, determine the amount of <b>FSS</b> expenditures during the year.	\$
10.	Did the HA expend funds for activities under any other Federal program requiring compliance with laws, regulations, and/or the provisions of contracts or grant agreements?	
10a.	If yes, determine the <b>program</b> expenditures during the year.	\$
11.	Total (Lines 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, and 10a). If this line is greater than \$500,000, then the HA is required to receive an independent audit from an IPA in accordance with the regulations of OMB Circular A-133.	\$

This checklist is designed to provide assistance to a PHA in determining if an audit under OMB Circular A-133 is necessary. It is not intended to replace the guidance in OMB Circular A-133. Please refer to the detailed requirements in OMB Circular A-133 for a complete explanation of the calculation of total federal expenditures.