

**U.S. Department of Housing and Urban Development
Office of the Inspector General**

SPECIAL ATTENTION OF:
HUD-Ginnie Mae Issuers of Mortgage-Backed Securities

TRANSMITTAL

**Handbook No: 2000.04, REV-2, CHG-16
Chapter Number: 6
Issued: April 2013**

1. This transmits Handbook 2000.04, REV-2, CHG-16, Chapter 6, Consolidated Audit Guide for Audits of HUD Programs, HUD - Ginnie Mae Issuers of Mortgage-Backed Securities Audit Guidance.
2. **Summary:** The Office of the Inspector General is in the process of updating the handbook and will release each chapter as it is completed. When all of the chapters providing audit guidance are released, the remaining chapters will be revised, and the entire handbook will be repackaged and released as REV-3.

This handbook chapter is a change to Handbook IG 2000.04, REV-2, Chapter 6, dated May 2012. Chapter 6 has been updated to reflect the change for electronic submission of audit reports to conform to the Ginnie Mae MBS Guide.

The purpose of the guide and this chapter is to assist independent auditors in performing HUD-required audits of profit-motivated entities that are subject to HUD's uniform financial reporting standards set forth in 24 CFR (Code of Federal Regulations) Part 5.

3. Significant Changes:

Electronic reporting requirements are added to this chapter in Section C, Submission of Reports, Page 6-4.

- **Filing Instructions:** The issuance of this change cancels chapter 6, page 6-4, dated 5/2012

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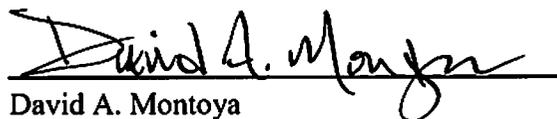
Chapter 6, page 6-4 dated
5/2012

Insert

Chapter 6, page 6-4 dated
4/2013

4. Effective Date:

- This change was made to conform to the updated Ginnie Mae MBS Guide which was recently issued. This change is effective upon issuance.



David A. Montoya
Inspector General