



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Richard C. Shelby  
Chairman  
U.S. Senate Committee on Appropriations  
304 Russell Senate Office Building  
Washington, DC 20510

Dear Chairman Shelby:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

To complete the consolidated audit, we perform audit testing of HUD's grant subsidy and loan programs as well as perform stand-alone audits of the two government corporations within the Department, the Federal Housing Administration (FHA) and the Government National Mortgage Association (Ginnie Mae). The results of these audits, along with an overall review and other audit procedures on the consolidated financial statements, result in our consolidated audit report, which will be issued no later than November 19, 2019.

The objectives of the audits include: reporting and expressing an opinion on the fair presentation of HUD's principal consolidated financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, our objectives include reporting on the internal control structure over financial reporting and compliance with laws, regulations, contracts, and grant agreements. The audits will be performed in accordance with Generally Accepted Government Auditing Standards and guidance issued by the Office of Management and Budget.

If you have any questions concerning this audit, please have your staff contact Kathleen Hatcher, Director, External Affairs at (202) 402-8323.

Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Patrick J. Leahy  
Ranking Member  
U.S. Senate Committee on Appropriations  
437 Russell Senate Office Building  
Washington, DC 20510

Dear Senator Leahy:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Susan Collins  
Chairwoman  
U.S. Senate Committee on Appropriations  
Subcommittee on Transportation, Housing and Urban Development, and Related Agencies  
413 Dirksen Senate Office Building  
Washington, DC 20510

Dear Chairwoman Collins:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Jack Reed  
Ranking Member  
U.S. Senate Committee on Appropriations  
Subcommittee on Transportation, Housing and Urban Development, and Related Agencies  
728 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Reed:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Mike Crapo  
Chairman  
U.S. Senate Committee on Banking, Housing and Urban Affairs  
239 Dirksen Senate Office Building  
Washington, DC 20510

Dear Chairman Crapo:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Sherrod Brown  
Ranking Member  
U.S. Senate Committee on Banking, Housing and Urban Affairs  
503 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Brown:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Tom Cotton  
Chairman  
U.S. Senate Committee on Banking, Housing and Urban Affairs  
Subcommittee on Economic Policy  
124 Russell Senate Office Building  
Washington, DC 20510

Dear Chairman Cotton:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Catherine Cortez-Masto  
Ranking Member  
U.S. Senate Committee on Banking, Housing and Urban Affairs  
Subcommittee on Economic Policy  
516 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Cortez-Masto:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General





U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable David Perdue  
Chairman  
U.S. Senate Committee on Banking, Housing, and Urban Affairs  
Subcommittee on Housing, Transportation, and Community Development  
455 Russell  
Washington, DC 20510

Dear Chairman Perdue:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Robert Menendez  
Ranking Member  
U.S. Senate Committee on Banking, Housing, and Urban Affairs  
Subcommittee on Housing, Transportation, and Community Development  
528 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Menendez:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Michael B. Enzi  
Chairman  
U.S. Senate Committee on the Budget  
379A Russell Senate Office Building  
Washington, DC 20510

Dear Chairman Enzi:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Bernie Sanders  
Ranking Member  
U.S. Senate Committee on the Budget  
332 Dirksen Senate Office Building  
Washington, DC 20510

Dear Senator Sanders:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Ron Johnson  
Chairman  
U.S. Senate Committee on Homeland Security and Governmental Affairs  
328 Hart Senate Office Building  
Washington, DC 20510

Dear Chairman Johnson:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Gary C. Peters  
Ranking Member  
U.S. Senate Committee on Homeland Security and Governmental Affairs  
724 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Peters:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
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June 18, 2019

The Honorable Rob Portman  
Chairman  
U.S. Senate Committee on Homeland Security and Governmental Affairs  
Subcommittee on Investigations  
448 Russell Senate Office Building  
Washington, DC 20510

Dear Chairman Portman:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Thomas Carper  
Ranking Member  
U.S. Senate Committee on Homeland Security and Governmental Affairs  
Subcommittee on Investigations  
513 Hart Senate Office Building  
Washington, DC 20515

Dear Senator Carper:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Rae Oliver Davis  
Inspector General





U.S. DEPARTMENT OF  
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June 18, 2019

The Honorable Rand Paul  
Chairman  
U.S. Senate Committee on Homeland Security and Governmental Affairs  
Subcommittee on Federal Spending Oversight and Emergency Management  
167 Russell Senate Office Building  
Washington, DC 20510

Dear Chairman Paul:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Margaret Hassan  
Ranking Member  
U.S. Senate Committee on Homeland Security and Governmental Affairs  
Subcommittee on Federal Spending Oversight and Emergency Management  
724 Hart Senate Office Building  
Washington, DC 20510

Dear Senator Hassan:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

To complete the consolidated audit, we perform audit testing of HUD's grant subsidy and loan programs as well as perform stand-alone audits of the two government corporations within the Department, the Federal Housing Administration (FHA) and the Government National Mortgage Association (Ginnie Mae). The results of these audits, along with an overall review and other audit procedures on the consolidated financial statements, result in our consolidated audit report, which will be issued no later than November 19, 2019.

The objectives of the audits include: reporting and expressing an opinion on the fair presentation of HUD's principal consolidated financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, our objectives include reporting on the internal control structure over financial reporting and compliance with laws, regulations, contracts, and grant agreements. The audits will be performed in accordance with Generally Accepted Government Auditing Standards and guidance issued by the Office of Management and Budget.

If you have any questions concerning this audit, please have your staff contact Kathleen Hatcher, Director, External Affairs at (202) 402-8323.

Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Nita M. Lowey  
Chairwoman  
U.S. House of Representatives Committee on Appropriations  
2365 Rayburn House Office Building  
Washington, DC 20515

Dear Chairwoman Lowey:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Kay Granger  
Ranking Member  
U.S. House of Representatives Committee on Appropriations  
1026 Longworth House Office Building  
Washington, DC 20515

Dear Congresswoman Granger:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable David E. Price  
Chairman  
U.S. House of Representatives Committee on Appropriations  
Subcommittee on Transportation, Housing, and Urban Development, and Related Agencies  
2018 Rayburn House Office Building  
Washington, DC 20515

Dear Chairman Price:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Mario Diaz-Balart  
Ranking Member  
U.S. House of Representatives Committee on Appropriations  
Subcommittee on Transportation, Housing, and Urban Development, and Related Agencies  
2108 Rayburn House Office Building  
Washington, DC 20515

Dear Congressman Diaz-Balart:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Maxine Waters  
Chairwoman  
U.S. House of Representatives Committee on Financial Services  
2221 Rayburn House Office Building  
Washington, DC 20515

Dear Chairwoman Waters:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Patrick T. McHenry  
Ranking Member  
U.S. House of Representatives Committee on Financial Services  
2004 Rayburn House Office Building  
Washington, DC 20515

Dear Congressman McHenry:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General





U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable William Lacy Clay  
Chairman  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Housing, Community Development and Insurance  
2428 Rayburn House Office Building  
Washington, DC 20515

Dear Congresswoman Waters:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Lance Gooden  
Vice Ranking Member  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Housing, Community Development and Insurance  
425 Cannon House Office Building  
Washington, DC 20515

Dear Congressman Gooden:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Sean P. Duffy  
Ranking Member  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Housing, Community Development and Insurance  
1714 Longworth House Office Building  
Washington, DC 20515

Dear Congressman Duffy:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Al Green  
Chairman  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Oversight and Investigations  
2347 Rayburn House Office Building  
Washington, DC 20515

Dear Chairman Green:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Andy Barr  
Ranking Chairman  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Oversight and Investigations  
435 Cannon House Office Building  
Washington, DC 20515

Dear Congressman Barr:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Lee M. Zeldin  
Vice Ranking Member  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Oversight and Investigations  
2441 Rayburn House Office Building  
Washington, DC 20515

Dear Congressman Zeldin:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Gregory W. Meeks  
Chairman  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Consumer Protection and Financial Institutions  
2310 Rayburn House Office Building  
Washington, DC 20515

Dear Chairman Meeks:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Blaine Luetkemeyer  
Ranking Member  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Financial Institutions and Consumer Credit  
2230 Rayburn House Office Building  
Washington, DC 20515

Dear Congressman Luetkemeyer:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General





U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Scott Tipton  
Vice Ranking Member  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on Consumer Protection and Financial Institutions  
2018 Cannon House Office Building  
Washington, DC 20515

Dear Congressman Tipton:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Emanuel Cleaver  
Chairman  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on National Security, International Development and Monetary Policy  
2335 Rayburn House Office Building  
Washington, DC 20515

Dear Chairman Cleaver:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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The objectives of the audits include: reporting and expressing an opinion on the fair presentation of HUD's principal consolidated financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, our objectives include reporting on the internal control structure over financial reporting and compliance with laws, regulations, contracts, and grant agreements. The audits will be performed in accordance with Generally Accepted Government Auditing Standards and guidance issued by the Office of Management and Budget.

If you have any questions concerning this audit, please have your staff contact Kathleen Hatcher, Director, External Affairs at (202) 402-8323.

Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Steve Stiver  
Ranking Member  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on National Security, International Development and Monetary Policy  
1427 Longworth House Office Building  
Washington, DC 20515

Dear Congressman Stiver:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Denver Riggleman  
Vice Ranking Chairman  
U.S. House of Representatives Committee on Financial Services  
Subcommittee on National Security, International Development and Monetary Policy  
504 Cannon House Office Building  
Washington, DC 20515

Dear Congressman Riggleman:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable John Yarmuth  
Chairman  
U.S. House of Representatives Committee on the Budget  
402 Cannon House Office Building  
Washington, DC 20515

Dear Chairman Yarmuth:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Steve Womack  
Ranking Member  
U.S. House of Representatives Committee on the Budget  
2412 Rayburn House Office Building  
Washington, DC 20515

Dear Congressman Womack:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Elijah Cummings  
Chairman  
U.S. House of Representatives Committee on Oversight and Reform  
2163 Rayburn House Office Building  
Washington, DC 20515

Dear Chairman Cummings:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General



U.S. DEPARTMENT OF  
HOUSING AND URBAN DEVELOPMENT  
OFFICE OF INSPECTOR GENERAL

June 18, 2019

The Honorable Jim Jordan  
Ranking Member  
U.S. House of Representatives Committee on Oversight and Reform  
2056 Rayburn House Office Building  
Washington, DC 20515

Dear Congressman Jordan:

This letter is to notify you that the Office of Inspector General (OIG) has initiated the Fiscal Year 2019 Consolidated Financial Statement Audit of the Department of Housing and Urban Development (HUD). Generally Accepted Government Auditing Standards require the OIG to communicate with legislative members who have oversight of the auditee when the audit is performed pursuant to law or regulation. The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an audit of the HUD consolidated financial statements. HUD is required to submit the audited fiscal year 2019 financial statements to the Office of Management and Budget no later than November 19, 2019.

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Sincerely,

Rae Oliver Davis  
Inspector General