



550 12th Street, SW, Third Floor  
Washington, DC 20024  
(202) 708-1535

APM 26-04

March 3, 2026

**MEMORANDUM FOR:** All Participants in Ginnie Mae Programs  
**FROM:** Joseph M. Gormley, President  
**SUBJECT:** Audit Schedules Report for Issuers' Audited Financial Statements

All Ginnie Mae Issuers are required to submit certain audit schedules as part of their annual audited financial statement submissions. The requirements for these audit schedules are generally found in the HUD Consolidated Audit Guide (Audit Guide). However, revised financial requirements were announced in APMs 22-08 and 22-09 which impact some of the audit schedules from the Audit Guide. In connection with these changes, Ginnie Mae is now announcing a new Audit Schedules Report which may be used in place of Attachments A, B, C, and D in Chapter 6 of the Audit Guide (as depicted in the chart below). Ginnie Mae will accept this newly announced Audit Schedules Report, and it may be completed and included as part of all audited financial statement submissions beginning with the fiscal year end date of December 31, 2025.

As depicted in the chart below, certain attachments from the Audit Guide can be replaced with the new Ginnie Mae Audit Schedules Report.

Audit Guide Attachments		Ginnie Mae Audit Schedules
Chapter 6, Attachment A	<i>can be replaced with</i>	Appendix VI-20, Audit Schedules Report
Chapter 6, Attachment B		
Chapter 6, Attachment C		
Chapter 6, Attachment D		

At this time, use of either the Audit Guide Attachments listed above, or the Ginnie Mae Appendix VI-20 Audit Schedules Report is acceptable.

Ginnie Mae has revised Chapter 3, Part 3, Chapter 3 Part 7, §A, and Appendix VI-20 of the MBS Guide to reflect these changes. As a reminder, where requirements conflict between the Ginnie Mae MBS Guide and the HUD OIG Audit Guide, the Ginnie Mae MBS Guide governs.

If you have any questions regarding the policy changes in this announcement, please contact your Account Executive in the Office of Issuer and Portfolio Management. If you have any



Mailing Address  
451 Seventh Street SW, B-133  
Washington, DC 20410

technical questions about accessing Ginnie Mae Central (GMC) or the submission of annual audited financial statements, please email [askGinnieMae@hud.gov](mailto:askGinnieMae@hud.gov).



Mailing Address  
451 Seventh Street SW, B-133  
Washington, DC 20410