

## Extended Due Dates for PHAs with Fiscal Year Ending **3/31/2020** to **JUNE 30, 2021** (Audited Financial Submission)

The HUD letter sent to PHAs on March 10, 2021 has been superseded by new guidance issued in OMB M-21-20 on March 19, 2021. The new OMB guidance now provides a **six-month extension** of the single audit filing to the Federal Audit Clearinghouse for PHAs that have a fiscal year-end through June 30, 2021. HUD has exercised its authority to also provide a similar **six-month extension** for PHA audited filings as required under UFRS for both single audit and non-single audit PHAs. That is, the audited submission deadline for all PHAs with FYEs of March 31, 2020 to June 30, 2021 is extended by six months.

The table below shows the new deadline to submit **audited financial** information based on a PHA's FYE in accordance with 24 CFR § 5.801(b) and (d) and the specific OMB and HUD guidance cited in the table.

PHA FYE	Normal Due Date to HUD	Extended Due Date to HUD	Guidance
6/30/2019	3/31/2020	9/30/2020	OMB-M-20-17/PIH Notices 2020-13 & 33
9/30/2019	6/30/2020	12/31/2020	
12/31/2019	9/30/2020	3/31/2021	PIH Notices 2020-13 & 33 <sup>1</sup>
3/31/2020	12/31/2020	6/30/2021	PIH Notices 2020-13 & 33 / OMB M-21-20 <sup>2</sup>
6/30/2020	3/31/2021	9/30/2021	OMB M-21-20 (IX. Extension of Single Audit submission, issued March 19, 2021)
9/30/2020	6/30/2021	12/31/2021	
12/31/2020	9/30/2021	3/31/2022	
3/31/2021	12/31/2021	6/30/2022	
6/30/2021	3/31/2022	9/30/2022	

**Note 1: PHAs with 12/31/2019 FYE.** OMB guidance issued in M-20-17 provided PHAs with a 12/31/2019 FYE a six-month extension, the same as HUD guidance. However, later OMB guidance (M-20-27) shortened the extension period by three months. To be in compliance with OMB requirements, 12/31/2019 FYE PHAs should have filed their single audit with the Federal Audit Clearinghouse by December 31, 2020. HUD has left the audited submission deadline for these PHAs unchanged, with a due date of March 31, 2021.

**Note 2: PHAs with 3/31/2020 FYE.** OMB guidance issued in M-20-17 provided PHAs with a 3/31/2020 FYE a six-month extension, the same as original HUD guidance. OMB guidance in the 2020 Compliance Supplement Addendum (issued December 2020) shortened the extension period by three months. However, OMB Memo M-21-20 now provides for a six-month extension. PHAs with a 3/31/2020 FYE are required to file their single audit with the Federal Audit Clearinghouse and their audited submission deadline is due to HUD by June 30, 2021.