

PHA Financial Reporting Due Dates

Fiscal Year End	30-Sep	31-Dec	31-Mar	30-Jun
Unaudited Due Date: 1 , 2	30-Nov	28-Feb	31-May	31-Aug
Unaudited Extension Request Deadline (24 CFR 902.60)	15-Nov	13-Feb	16-May	16-Aug
Audited Due Date: 3	30-Jun	30-Sep	31-Dec	31-Mar
Waiver of submission due date (24 CFR 5.110)				

FYE affected by Covid-19: PIH Notice 2020-13	Due Date	Extended Due Date
Unaudited Financial Submission (refer to Section 11 of the Notice)		
◦ FYE 12/31/2019	2/29/2020	8/31/2020
◦ FYE 3/31/2020	5/31/2020	11/30/2020
◦ New! FYE 6/30/2020 (extended for 60 days)	8/31/2020	10/30/2020
Audited Financial Submission (refer to Section 11 of the Notice)		
◦ FYE 6/30/2019	3/31/2020	9/30/2020
◦ FYE 9/30/2019	6/30/2020	12/31/2020
◦ FYE 12/31/2019	9/30/2020	3/31/2021
◦ FYE 3/31/2020	12/31/2020	6/30/2021

Reminders

- Due dates do not include extensions
- Late penalty: 1 point score deduction every 15 days the submission is late with a maximum late penalty deduction of 5 points

Rejected financial Submissions:

When HUD rejects a PHA's unaudited financial information after the due date, a PHA shall have 15 days from the date of the rejection to resubmit the information without a penalty being applied, in accordance with 24 CFR 902.69 (b)

- No extensions allowed for audited Submissions

Late Presumptive Failure (LPF) Status:

If a PHA failed to submit their annual financial report (unaudited/audited) or failed to resubmit the rejected information within 15 days from the date of rejection the PHA will be LPF in the system and will receive a financial

Prevailing Regulations

Uniform Financial Reporting Standards: 24 CFR 5.801

PHA Financing Reporting: 24 CFR 902.33

PHA Financing Reporting: 24 CFR 5.110

PHA Financing Reporting: 24 CFR 902.60