



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
WASHINGTON, DC 20410-5000

OFFICE OF PUBLIC AND INDIAN HOUSING  
REAL ESTATE ASSESSMENT CENTER

March 10, 2021

Subject: Guidance on Audit Extensions for FDS Reporting for PHAs

Dear Executive Director,

This letter is shared with all PHAs and provides information on an extension of the audited submission deadlines for certain fiscal year end (FYE) PHAs.

In PIH Notices 2020-13 and 2020-33, HUD provided an extension of the audited and unaudited submission deadlines for PHAs with certain FYEs. HUD will be issuing a PIH Notice shortly that will update the guidance on the schedule for FDS reporting.

To allow PHAs sufficient time to plan, this letter provides PHAs with advance notification of the updated FDS reporting guidance that will be issued in a new PIH Notice (**Item 11. PHAS, SEMAP, and Uniform Financial Reporting Standards (c)**). The updated guidance in the forthcoming PIH notice will communicate the following information.

- **Audited Submission Deadlines.** OMB guidance issued in M-20-17 and PIH Notices 2020-13 and 2020-33 provided an extension of the audited submission deadlines for PHAs with a FYE of June 30, 2019; September 30, 2019; December 31, 2019; and March 31, 2020.

In late December 2020, OMB issued the 2020 Compliance Supplement Addendum. In the Addendum, OMB provided a three-month extension of the single audit filing to the Federal Audit Clearinghouse for PHAs with a FYE of March 31, 2020; June 30, 2020; and September 30, 2020. HUD has exercised its authority to provide a similar three-month extension for PHA audited filings as required under the Uniform Financial Reporting Standards (UFRS) regulation for both single audit and non-single audit PHAs. That is, the audited submission deadline for all PHAs with a FYE of June 30, 2020 and September 30, 2020 is extended by three months.

As described in PIH Notice 2020-13 and 2020-33, HUD previously extended the audited submission deadline for PHAs with a March 31, 2020 FYE to June 30, 2021 (6-month extension).

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
1	6/30/2019	3/31/2020	9/30/2020	OMB-M-20-17/PIH Notice 2020-13 & 33
2	9/30/2019	6/30/2020	12/31/2020	
3	12/31/2019	9/30/2020	3/31/2021	
4	3/31/2020	12/31/2020	6/30/2021	PIH Notice 2020-13 & 33
5	6/30/2020	3/31/2021	6/30/2021	OMB 2020 Compliance Supplement Addendum
6	9/30/2020	6/30/2021	9/30/2021	
7	12/31/2020	9/30/2021	n/a	

- **Unaudited Submission Deadlines.** All extensions of due dates for the unaudited submissions have passed. At this time, there is no further portfolio-wide extensions to unaudited submission due dates.

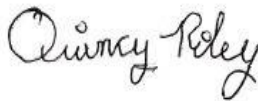
#	PHA FYE	Normal Due Date to HUD	Extended Due Date to HUD	Guidance
1	12/31/2019	2/29/2020	8/31/2020	PIH Notice 2020-13 & 33
2	3/31/2020	5/31/2020	11/30/2020	PIH Notice 2020-13 & 33
3	6/30/2020	8/31/2020	10/30/2020	PIH Notice 2020-24

For audited submission, it is HUD's intent to follow OMB guidance for any additional extensions of time as HUD's UFRS rules links the audited reporting filing schedule to the Single Audit Act and 2 CFR part 200, subpart F.

This letter should be shared with your auditor. If your PHA utilize the services of an accounting firm or fee accountant, we suggest that this letter also be shared with them.

If you have questions about this communication or need assistance, please contact the Real Estate Assessment Center (REAC) Technical Assistance Center at 1-888-245-4860.

Sincerely,



Quincy Riley  
Program Director, Financial Assessment Subsystem for  
Public Housing (FASS-PH)  
Real Estate Assessment Center