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## Uniform Financial Reporting Standards (UFRS)

This section contains information applicable to all HUD assisted housing programs

### Filing of Financial Reports: Reporting Compliance Dates

#### 11c: Uniform Financial Reporting Standards: Filing of Financial Reports; Reporting Compliance Dates

**Period of Availability: Beginning April 10, 2020.** The extended date for unaudited submissions has passed. For audited, the end date varies by PHA FYE, as noted on the table below.

HUD waived the requirement that PHAs submit their unaudited financial statements no later than 60 calendar days after the end of their fiscal year and audited financial statements no later than nine months after the end of their fiscal year. All extended due dates for unaudited submissions have passed.

For audited submissions, HUD will follow OMB guidance for any additional extensions of time as HUD’s UFRS rule links the audited reporting filing schedule to the Single Audit Act and 2 CFR Part 200, subpart F.

The table below shows the deadlines to submit audited financial information based on a PHA’s FYE.

PHA FYE	Normal Due Date to HUD	Extended Due Date to HUD	Guidance
9/30/2020	6/30/2021	12/31/2021	OMB M-21-2020 (IX, Extension of Single Audit submission, issued March 19, 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	

#### WHAT PHAs CAN DO

Due to the changes in reporting schedules during the pandemic, it may be difficult to either procure or schedule auditors. Additionally, because PHAs received additional CARES Act funding, audits may require more time for additional testing. Procuring and scheduling the auditor as far in advance as possible may help PHAs to meet these deadlines.