

# Waiver Request

(for audited financial submissions)

Fiscal Year End	30-Sep	31-Dec	31-Mar	30-Jun
<b>Audited Submission Due Date</b>	<b>30-Jun</b>	<b>30-Sep</b>	<b>31-Dec</b>	<b>31-Mar</b>
The submission of audited financial reports are due no later than 9 months after the end of fiscal year				

## Waiver of submission due date (24 CFR 5.110)

The authority to grant waivers of regulations administered by Public and Indian Housing (PIH) is delegated to the Assistant Secretary for PIH

## Waiver Application Process:

- 1 The waiver request must be in writing (on PHA's letterhead, signed, and dated) by the PHA Executive Director and must include an objectively verifiable justification as to why the PHA cannot submit the audited information by the submission due date
- 2 HUD local Field Office must receive the request at least 30 days prior to the submission due date
- 3 HUD local Field Office submits review checklist, memorandum of recommendation, and the waiver request package from PHA in Sharepoint
- 4 HHQ Program Office forwards its written determination of the waiver request to the PHA

**Note:** the above procedures do not apply to PHAs in Presidentially-declared disaster areas during a HUD stipulated time frame for regulatory relief

### Reminder:

A waiver of the due date for submission of audited financial information to HUD does not relieve a PHA of its responsibility to submit its audited information to Federal Audit Clearinghouse no later than 9 months after the end of its fiscal year - (24 CFR 902.60.c.2)

## More Information

[Notice PIH 2018-16 Regulatory Waivers](#)

## Questions:

REAC Technical Assistance Center: 1-888-245-4860 or email: [REACTAC@hud.gov](mailto:REACTAC@hud.gov)

REAC NASS: [PHAS@hud.gov](mailto:PHAS@hud.gov)