



**U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing**

---

<b>Special Attention of:</b>	<b>Notice</b>	PIH 2009-38 (HA)
Public Housing Agencies		
Public Housing Hub Office Directors	Issued:	September 22, 2009
Public Housing Program Center Directors		
Regional Directors	Expires:	September 30, 2010
Field Office Directors		
Resident Management Corporations		
Independent Auditors		
	<hr/>	
	Cross Reference:	
	PIH Notice 2002-4;	
	PIH Notice 2005-11;	
	PIH Notice 2006-15;	
	PIH Notice 2007-8;	
	OMB Circular A-133	

---

**Subject: Independent Auditor Report Submission for Public Housing Agencies**

**1. Purpose**

This notice reimposes the requirement that a public housing agency (PHA) shall provide one copy of the completed audit report package and the Management Letter issued by the Independent Auditor (IA) to the local HUD field office having jurisdiction over the PHA.

**2. Background**

There are two types of audits that a PHA may procure. The first is the audit performed under the Single Audit Act Amendments of 1996 (P.L. 104-156). The Single Audit Act and the provisions of the Office of Management and Budget (OMB) Circular A-133 were effective for PHA fiscal years beginning after June 30, 1996. PHAs that expend \$500,000 or more in federal funds are required to have an OMB Circular A-133 audit.

PHAs that expend less than \$500,000 in federal funds have the option of procuring a financial statement audit (non-OMB Circular A-133 audits). If a PHA that expends less than \$500,000 in federal funds chooses to have an audit, HUD supports the costs of an audit through its Public Housing Operating and Capital Fund Programs, and if applicable, other HUD grant programs for PHAs (i.e., competitive grants such as ROSS) may also cover audit costs.

In both cases, the PHA is required to submit a copy of the audited financial statements to the local HUD field office having jurisdiction over the PHA.

A PHA is also required to electronically submit the completed audited financial statements to the Real Estate Assessment Center via the Financial Assessment Subsystem-Public Housing (FASS-PH). Pursuant to 24 CFR part 5, subpart H, and 24 CFR part 902, all audits and the audited

financial statements are due no later than 9 months after the PHA fiscal year-end. In addition to the audited financial statements, the PHA is required to submit to FASS-PH the corrective action plan, if applicable, and any other relevant written communications from the IA. These requirements remain the same under this reissuance.

### **3. Further Information**

PHAs that have questions concerning the applicability of the Single Audit Act requirements to the PHA should contact the local HUD field office.

HUD strongly encourages PHAs that have not submitted prior audit report packages since January 1, 2008, to forward a copy of the audit report package and the Management Letter issued by the IA to the local HUD field office having jurisdiction over the PHA.

### **4. Paperwork Reduction Act**

The information collection requirements contained in this document are approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 2501-3520). The OMB control number is 2535-0107 (expires 09/30/2011). In accordance with the Paperwork Reduction Act, HUD may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection displays a currently valid OMB control number.

/s/

---

Sandra B. Henriquez  
Assistant Secretary for Public and Indian Housing