

Submission Requirements for PHAs belonging to a Consortium

Public Housing Authorities (PHAs) that are members of a consortium are required to file **both** an un-audited and audited Financial Data Schedule (FDS) in accordance with the Uniform Financial Reporting Standards Rule (UFRS). When preparing the un-audited submission, the un-audited submission type should be based on the total **individual** PHA federal expenditures. For, example, PHAs with Federal Expenditures less than the A-133 threshold would select un-audited/non-A-133 as their submission type.

If the consortium receives an audit, **each PHA in the consortium shall submit an audited submission**. The audited submission type will reflect the type of audit received by the consortium (A-133 or non A-133). The audited submission's FDS will contain the individual PHA's information, however, the file attachments will contain the **consortia-wide audit information**. The required file attachments are identified in the table below.

Submission Type	A-133	A-133	Non-A-133	Non-A-133
Component Unit *	No	No	No	No
Acct Method **	Post GASB 34	Pre GASB 34	Post GASB 34	Pre GASB 34
Notes	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Opinion)	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Attachment)	Mandatory	Mandatory	Mandatory	Mandatory
Audit Findings	Mandatory	Mandatory	Not Available	Not Available
Action Plan	Optional	Optional	Not Available	Not Available
MD&A ***	Mandatory	Not Available	Mandatory	Not Available
Financial Statements ***	Mandatory	Mandatory	Mandatory	Mandatory

* Consortia PHAs should **not** click the Component Unit box on the PHA Info page.

** If at least 1 FDS program is reported under the Full Accrual/Post GASB 34 accounting method, use a Post GASB 34 column in this matrix.

*** The MD&A and Financial Statements tabs apply only to submissions with FYEs of 09/30/01 and beyond.

If you have any questions, please contact your [FASS-PH Analyst or Assessment Manager](#).