Late Penalty Points & Late Presumptive Failure (LPF) Timeline

**UNAUDITED FASS SUBMISSION LPPs TIME LINE**

- **March 31:** PHA's
- **June 16:** 1st late point
- **July 1:** 2nd late point
- **July 16:** 3rd late point
- **Aug. 1:** 4th late point
- **Aug. 16:** 5th late point
- **Sept. 1:** LPF and score of zero

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**March 31 FYE**
Late Penalty Points & Late Presumptive Failure (LPF) Timeline

UNAUDITED FASS SUBMISSION LPPs TIME LINE

- June 30: PHA's
- Aug. 30: Unaudited FASS is due (2 months)
- Sept. 16: 1st late point
- Oct. 1: 2nd late point
- Oct. 16: 3rd late point
- Oct. 31: 4th late point
- Nov. 15: 5th late point
- Dec. 1: LPF and score of zero

June 30 FYE
Late Penalty Points & Late Presumptive Failure (LPF) Timeline

UNAUDITED FASS SUBMISSION LPPs TIME LINE

- Sept. 30 PHA's
- Nov. 30 unaudited FASS is due (2 months)
- Dec. 16 1st late point
- Dec. 31 2nd late point
- Jan. 15 3rd late point
- Jan. 30 4th late point
- Feb. 14 5th late point
- Mar. 1 LPF and score of zero

September 30 FYE
Late Penalty Points & Late Presumptive Failure (LPF) Timeline

UNAUDITED FASS SUBMISSION LPPs TIME LINE

- Dec. 31: PHA's
- Feb. 28: unaudited FASS is due (2 months)
- March 16: 1st late point
- April 1: 2nd late point
- April 16: 3rd late point
- May 1: 4th late point
- May 16: 5th late point
- June 1: LPF and score of zero

December 31 FYE