

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

**Special Attention of:** 

**Public Housing Agencies** 

Public Housing Hub Office Directors

Public Housing Program Center Directors

Regional Directors

Field Office Directors

**Resident Management Corporations** 

**Independent Auditors** 

**Notice** PIH 2005-11 (HA)

Issued: March 29, 2005

Expires: March 31, 2006

Cross Reference: OMB Circular A-133

**SUBJECT:** Single Audit Act (A-133) Independent Auditor Report Submission for Public Housing Agencies (PHAs)

## 1. Purpose

This notice reissues the requirement that a PHA shall provide one copy of the completed audit report package and the Management Letter, performed under the Single Audit Act Amendments of 1996 (P.L. 104-156) and issued by the Independent Auditor (IA) to the local HUD office having jurisdiction over the PHA (see Notice PIH 2002-4).

## 2. Background

The Single Audit Act, as revised by the Single Audit Act Amendments of 1996 and the provisions of the Office of Management and Budget (OMB) Circular A-133, was effective for PHA fiscal years beginning after June 30, 1996. There is also the requirement to electronically submit the completed audit report to the Real Estate Assessment Center via the Financial Assessment Subsystem. Both reports are due no later than nine months after the PHA fiscal year-end. In addition to the audit report, the PHA is required to submit the Management Letter, the corrective action plan, and any other relevant written communications from the IA. These requirements remain the same under this reissuance. This information collection requirement is currently approved under the Paperwork Reduction Act under OMB control number 2535-0107 (Exp. 1/31/2007).

## 3. Effective Date

The report submission requirement is effective on the date this notice is issued for audit reports issued for fiscal year-end March 31, 2005. PHAs that have questions concerning the applicability of the Single Audit Act requirements to the PHA should contact the local HUD office.

/s/ Michael Liu, Assistant Secretary for Public and Indian Housing