

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

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Special Attention of:	NOTICE PIH 2002-4 (HA)
Public Housing Agencies; Resident Management Corporations (RMCs); Regional Directors; State/Area Coordinators; Public Housing Directors; Independent Auditors	Issued: February 11, 2002 Expires: February 28, 2003
	<hr/> Cross References: OMB Approval Numbers; 2577-0029; 2577-0169; 2577-0208

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

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, 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.

BACKGROUND

The Single Audit Act, as revised by the Single Audit Act Amendments of 1996 and the provisions of the implementing OMB Circular A-133, was effective for HA fiscal years beginning after June 30, 1996. This reporting requirement does not replace prior instructions, but is in addition to the requirement to electronically submit the completed report to the Real Estate Assessment Center via the Financial Assessment Sub-System. Both reports are due no later than nine months after PHA Fiscal Year-End. In addition to the audit report, the PHA will submit the Management Letter, the corrective action plan, and any other relevant written communications from the IA.

EFFECTIVE DATE

The report submission requirement is effective on the date this Notice is issued for audit reports issued for FYE 03/31/01. 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\_\_\_\_\_  
Michael Liu, Assistant Secretary for Public and Indian Housing

