

COVID-19 pandemic because of a change in circumstances, for example a loss of employment, may no longer be experiencing such hardship and want to continue paying a flat rent. HUD is waiving the requirement that a family may not be offered a choice of rent more than once a year. Alternatively, a PHA may give families no more than two opportunities to choose between a flat rent and an income-based rent within the same one-year period.

Period of Availability: The period of availability ends on December 31, 2021.

11. PHAS, SEMAP, AND UNIFORM FINANCIAL REPORTING STANDARDS

a. PHAS – Public Housing Assessment System

Regulatory Authority: 24 CFR Part 902

Description: Part 902 sets out the indicators by which HUD assesses the performance of a PHA. The indicators measure a PHA's physical condition, financial condition, management operations, and Capital Fund obligation and occupancy. HUD inspections resumed on October 5, 2020; however inspections remain limited based on local risk factors and continued concern for the health and safety of residents, PHA staff and property owners, inspectors, and HUD employees. For any PHAs with a fiscal year end on or before December 31, 2021, HUD will not issue a new PHAS score unless the PHA requests that a new PHAS score be issued. HUD will instead carry forward the most recent PHAS score on record.

Notwithstanding the utilization of the most recent PHAS score of record, HUD will continue using all information available to it to identify and address critical deficiencies reflected in a PHA's program(s) that may have a negative impact on resident health and safety and other programmatic deficiencies not reflected in the most recent PHAS score carried forward.

Period of Availability: HUD will carry forward the most recent PHAS score on record for any PHAs with a fiscal year end on or before December 31, 2021.

b. SEMAP – Section Eight Management Assessment Program

Regulatory Authority: 24 CFR § 985.105

Description: Part 985 sets out the requirements by which Section 8 tenant-based assistance programs are assessed. For PHAs that have a SEMAP score pending as of the date of this Notice, and for any PHA with a fiscal year ending on or before December 31, 2021, HUD will not issue a new SEMAP score unless the PHA requests a that new SEMAP score be issued. HUD will instead carry forward the most recent SEMAP score on record.

Notwithstanding the utilization of the most recent SEMAP score of record, HUD will continue using all information available to it to identify and address critical deficiencies in a PHA's program(s) that may have a negative impact on resident health and safety and

other programmatic deficiencies not reflected in the most recent SEMAP score carried over.

Period of Availability: HUD will carry forward the most recent SEMAP score on record for any PHAs with a fiscal year on or before December 31, 2021.

b-1: SEMAP Field Office Confirmatory Review

Regulatory Authority: 24 CFR § 985.105(d)

Description: Allows field offices to perform remote SEMAP confirmatory review instead of an on-site confirmatory review before changing any rating from troubled to standard or high performer.

Period of Availability: The period of availability ends on December 31, 2021.

b-2: SEMAP Certification Timing

Regulatory Authority: 24 CFR § 985.101(a)

Description: Waives the requirement for PHAs to submit an annual SEMAP certification in IMS-PIC within 60 days of FYE during the timeframe HUD is rolling over prior year scores.

Period of Availability: The period of availability ends on January 1, 2022.

c. Uniform Financial Reporting Standards: Filing of Financial Reports; Reporting Compliance Dates

Regulatory Authority: 24 CFR §§ 5.801(c), 5.801(d)(1)

Description: Section 5.801 establishes uniform financial reporting standards (UFRS) for PHAs (and other entities). Section 5.801(c) requires that PHAs submit financial information in accordance with 24 CFR § 5.801(b) annually, not later than 60 days after the end of the fiscal year of the reporting period. Section 5.801(d)(1) requires that PHAs submit their unaudited financial statements not later than 60 calendar days after the end of their fiscal year, and that PHAs submit their audited financial statements not later than 9 months after the end of their fiscal year, in accordance with the Single Audit Act and 2 CFR part 200, subpart F.

HUD is waiving these requirements and is providing the alternative requirements for the following PHAs:

- (1) OMB guidance issued in M-20-17 and Notices PIH 2020-13 and 2020-33 provided an extension of the audited submission deadlines for PHAs with a FYE of June 30, 2019; September 30, 2019; December 31, 2019; and March 31, 2020.

HUD sent a letter via email on March 10, 2021 notifying all PHAs that OMB further extended the single audit filing deadline. Specifically, in the 2020 Compliance Supplement Addendum (issued December 2020), OMB provided a three-month