



OFFICE OF THE
STATE AUDITOR

Auditor Alert 2020-05

Date: December 23, 2020

Subject: Delayed OMB Uniform Guidance for Single Audit of CARES Act Funds

On December 22, 2020, the Office of Management and Budget (OMB) released the 2020 Compliance Supplement Addendum for auditing various programs funded by the CARES Act, including the Coronavirus Relief Fund (CRF). The addendum is available at

[whitehouse.gov/wp-content/uploads/2020/12/2020-Compliance-Supplement-Addendum-Final.pdf](https://www.whitehouse.gov/wp-content/uploads/2020/12/2020-Compliance-Supplement-Addendum-Final.pdf) and must be used in conjunction with the 2020 Compliance Supplement issued in August 2020.

Due to the delayed release of this Uniform Guidance, single audits of CARES Act and CRF funds received by local governments or entire financial statement audits may not be finished prior to the upcoming financial statement due date (e.g. December 31, 2020 for cities).

Financial statements for local government will still have their same deadlines. However, if financial statement audits could not be completed without the OMB Supplement, local governments should notify the Office of the State Auditor (Office) via email at stateauditor@utah.gov before December 31, 2020. For FY2020, the Office will accept financial statements without single audit reports included, but will require the single audit be submitted as a separate document when completed.

The Office has established March 31, 2021 as the new deadline for FY2020 single audit reports and financial statement audits that could not be completed without the OMB Supplement.

Summary Schedule of Financial Report Compliance Deadlines for FY2020 audits of
6/30 year end local government entities

Standard due date for 6/30 year end entities financial audit reports	December 31, 2020
Notification deadline for 6/30 entities whose FY2020 financial audits cannot be completed due to delayed OMB Supplement	December 31, 2020
Delinquency notification date for entities who have not submitted financial audits or notified the Office of inability to complete FY2020 audits due to delayed OMB Supplement	January 31, 2021
Modified due date for 6/30 year end entities who have notified the Office of their inability to complete FY2020 audits due to delayed OMB Supplement.	March 31, 2021
Modified delinquency notification date for entities who have notified the Office of their inability to complete FY2020 audits due to delayed OMB Supplement.	March 31, 2021
Hold Funds date for 6/30 year end entities who failed to submit FY2020 audits or notify the Office of their inability to complete their audit due to delayed OMB Supplement.	March 31, 2021
Modified Hold Funds date for 6/30 year end entities who failed to submit FY2020 audits and single audit reports after notifying the Office of their inability to complete their audit due to delayed OMB Supplement.	May 31, 2021