



OFFICE OF THE
STATE AUDITOR

Auditor Alert 2021-02

Date: December 17, 2021

Subject: OMB Extension of Single Audit Submission Deadline

Introduction

Annual financial reports are required to be submitted to the Office of the State Auditor (Office) within 180 days of the entities fiscal year-end (*Utah Code* [11-6-150](#), [10-5-129](#), [17-36-37](#), [17B-1-639](#), [11-13-528](#)). In order to provide a central repository for all financial reports of local governments, Single Audit reports are also required to be submitted as part of the annual financial reporting. The Single Audit reports are typically submitted together with the other annual financial reports but may be submitted separately, if timing does not permit all reports to be completed together.

The Office of Management and Budget (OMB) extended the Single Audit submission deadline to all recipients and sub recipients with fiscal year-ends through June 30, 2021 ([OMB Memo M-21-20](#)). The extension only affects one criteria for the Single Audit due date. Under federal law (2 CFR §200.512), the entity's due date for an audit submission is the earlier of:

1. 30 calendar days after receipt of the audit report, or
2. nine months after the end of the audit period.

The OMB also stated that it will include COVID-19 grants as a topic in the 2021 compliance supplement. Auditors and entities are required to perform Single Audits using the correct guidance, including the 2021 compliance supplement.

Conclusion

Local governments should submit annual financial reports by the statutory deadline. They should also submit any required Single Audit reports in as timely a manner as possible. We request that local government officials notify Office personnel of any anticipated delay in submitted a Single Audit report later than 180 days after year-end and the forecasted date of submission. Those notifications should be sent to: stateauditor@utah.gov.