

SINGLE AUDIT EXTENSION

An automatic six-month extension has been granted by the U.S. Office of Management and Budget (OMB) via [Memo M-21-20](#) for local governments with fiscal years ends through June 30, 2021 that had not filed their single audits as of March 19, 2021.

Governments will need to maintain documentation of the reason for the delayed filing and will still qualify as a "low-risk auditee" under the criteria in 2 CFR 200.520(a). Receipt or expenditure of COVID-19 related funding is NOT required for this extension.

Fiscal Year End	Normal Due Date*	Extended Due Date*
March 31, 2020	December 31, 2020	June 30, 2021
April 30, 2020	January 31, 2021	July 31, 2021
May 31, 2020	February 28, 2021	August 31, 2021
June 30, 2020	March 31, 2021	September 30, 2021
July 31, 2020	April 30, 2021	October 31, 2021
August 31, 2020	May 31, 2021	November 30, 2021
September 30, 2020	June 30, 2021	December 31, 2021
October 31, 2020	July 31, 2021	January 31, 2022
November 30, 2020	August 31, 2021	February 28, 2022
December 31, 2020	September 30, 2021	March 31, 2022
January 31, 2021	October 31, 2021	April 30, 2022
February 28, 2021	November 30, 2021	May 31, 2022
March 31, 2021	December 31, 2021	June 30, 2022
April 30, 2021	January 31, 2022	July 31, 2022
May 31, 2021	February 28, 2022	August 31, 2022
June 30, 2021	March 31, 2022	September 30, 2022

* Per 2 CFR 200.512 if the filing due date falls on a Saturday, Sunday, or Federal Holiday the due date will be the next business day.

