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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: FYE 12/31/2015 UG DCF
Date: July 21, 2016

The 12/31/15 UG DCF form is now available in the FAC's system, and a further extension has been granted.

Please note the new message on the FAC website as of Friday, July 15:

- Form SF-SAC for Uniform Guidance submissions is now available on the FAC's Internet Data Entry System (IDES). Please select, **Submit an Audit** at the top or bottom of this page to be directed to the **IDES log in screen**.
- The Office of Management and Budget (OMB) has determined that any Uniform Guidance single audit submissions **due prior to September 19, 2016**, will now be **due to the FAC on September 19, 2016**. This extension only applies to the actual submission to the FAC. The audit itself must be completed and reports issued within the timeframe specified in the **Uniform Guidance**. Submissions of single audits performed under OMB Circular A-133 must continue to follow the deadlines prescribed in **OMB Circular A-133**.

Please refer to the [May 4, 2016 Memo](#) on this topic for previous guidance.

Any questions, please submit to FACCR@ohioauditor.gov.