



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## IPA Correspondence

**To:** All IPA Firms

**From:** Auditor of State's Center for Audit Excellence

**Subject:** Department of Education Interpretation: Date of Receipt of Auditor's Report

**Date:** July 2, 2024

2 CFR 200.512 requires auditees to submit the data collection form within the earlier of 30 calendar days after the receipt of the auditor's report(s) or nine months after the end of the audit period. For an entity to qualify as a low-risk auditee, 2 CFR 200.520 requires the auditee to have met the reporting deadline for each of the preceding two audit periods.

The US Department of Education (DOE) announced in May 2024 that they consider the auditor's signature date to be the date of receipt of the auditor's report. AOS is including clarification in the fiscal year 2024 RSAR that, for auditees with US Department of Education grants and in accordance with the guidance from the DOE, auditors should consider the date of the Single Audit Letter to be the date of receipt of the auditor's report for the purposes of determining whether the entity qualifies as a low-risk auditee.

Questions can be directed to [AOSFederal@ohioauditor.gov](mailto:AOSFederal@ohioauditor.gov).