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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Data Collection Form & Report Extensions
Date: December 4, 2015

At the fall Single Audit Roundtable meeting, we received clarification about the Data Collection Form (DCF) extension date.

- OMB Circular A-133 § 320 states (a) General. The audit shall be completed and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.
- The extension, as worded on the Federal Audit Clearinghouse (FAC) website said: Due dates between July 22 – December 30, 2015 are extended to December 31, 2015.
 - Note: The wording has now been updated to say “audit submissions due to the FAC between July 22, 2015 and January 31, 2016 will be granted an extension through February 1, 2016.”

The question was brought up as to whether the extension applies to only the filing of the DCF, or to the audit completion date as well. While the intent was only to extend the DCF due date, it was determined that due to the lack of clarity in the initial wording of the extension, OMB is also including the audit completion date in this extension (this one time only).

Impact:

- If you are still working on a December 31, 2014 single audit, it will not be considered late by the federal agencies until after the extension date (currently February 1, 2016) for both the DCF and the report.
- When determining low risk auditee status in the next two (2) audits you will need to take this extension into account for both the DCF and audit completion date.

Please contact the Center for Audit Excellence if you have any questions.