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From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: FYE 12/31/2015 UG DCF Extension  
Date: May 4, 2016

Due to the unavailability of an updated Data Collection Form (DCF) for submissions of completed Uniform Guidance single audits, an extension has recently been posted to the FAC Web site. The extension allows for single audits performed under the Uniform Guidance (i.e., for fiscal periods beginning on or after December 26, 2014) to be submitted by July 31, 2016. Please note this extension is for the submission of the DCF only. The audit must be completed within the timeframe specified in the Uniform Guidance. Also, the extension has no relevance to single audits performed under OMB Circular A-133, Audits of States, Local Governments, and Non-Profits.

Per the Federal Audit Clearinghouse website: "The Federal Audit Clearinghouse (FAC) anticipates collection of data for single audits performed under Uniform Guidance to begin in late Spring 2016 (after a new Form SF-SAC is issued). Auditees whose audits were performed under the Uniform Guidance are unable to submit the Form SF-SAC and their reporting package to the FAC at this time. The Office of Management and Budget (OMB) has determined that any Uniform Guidance single audit submissions due prior to July 31, 2016, will now be due to the FAC on July 31, 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."

Any questions, please contact [FACCR@ohioauditor.gov](mailto:FACCR@ohioauditor.gov).