

March 20, 2020

To all Entities Required to File Unaudited Financial Statements via the Hinkle System

With the extraordinary circumstances resulting from the COVID-19 emergency, the Auditor of State of Ohio is extending the due date for entities statutorily required to file their unaudited financial statements with our office via the Hinkle Annual Financial Data Reporting System by 30 days.

The 30-day extension applies to entities for which, as of the date of this notification, the reporting year end has passed **and** the statutory and/or approved extended filing due date is on or after the date of this notification. The extension does not apply to due dates which have already passed as of the date of this notification.

For example, an entity with a reporting period ended December 31, 2019, that reports on the Generally Accepted Accounting Basis (GAAP) with a statutory filing deadline of 150 days after reporting period end (i.e., May 29, 2020) will change to June 29, 2020 (first business day after 30 days). If this same entity reports on a cash basis with a statutory filing deadline of 60 days after the reporting period end (i.e., March 2, 2020), the due date has passed and will not change.

The applicable entities do not need to take any action to obtain the 30-day extension. When applicable, the extension will automatically be reflected in the due date within the Hinkle System. The Auditor of State's Office will continue to monitor the situation and may grant additional extensions as warranted.