



Office of Inspector General  
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## ADVISORY

TO: GRANTEE INDEPENDENT PUBLIC ACCOUNTANTS & EXECUTIVE DIRECTORS

FROM: Roxanne Caruso   
Assistant Inspector General for Audit

SUBJECT: Updated Extension of Audit Report Submission Deadline,

FYE December 31, 2019 – June 30, 2020

DATE: May 18, 2020

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On March 18, 2020, the Legal Services Corporation, Office of Inspector General (OIG) extended the deadline for the submission of fiscal year-end December 31, 2019 audits to May 29, 2020, in response to developments regarding the COVID-19 pandemic.

Normally, grantees are required to submit their financial statements 120 days after their fiscal year ends. The *Audit Guide for Recipients and Auditors (Audit Guide)*, Section III-1, states that grantees' audit reports are due within 120 days of their year-end; Section III-2 states, "Under exceptional circumstances, an extension of the 120-day requirement may be granted."

In consideration of current circumstances regarding the pandemic, financial statements for grantees with fiscal years ending between December 31, 2019 and June 30, 2020, are now due 10 months after the fiscal year ends. For example, grantees with fiscal years ending December 31, 2019, are now required to submit their financial statements by October 30, 2020. Grantees with fiscal years ending June 30, 2020, are now required to submit their financial statements by April 30, 2021.

The new deadlines coincide with an extension granted by the United States Office of Management and Budget (OMB), outlined in memorandum, M-20-17, Appendix A, part 13, which provides for a six-month extension from original due dates for single audits with fiscal year ends through June 30, 2020. The OIG is not bound by OMB's deadlines; however, in consideration of grantees that are required to follow OMB's guidelines, as well as the operational impact of the current COVID-19 crisis, we believe it is best.

The extension will be automatically granted to all recipients with fiscal year-ends between December 31, 2019 and June 30, 2020; notice of approval is not required.

Eligible recipients who require additional time beyond the new deadline must submit a request to the OIG, at [audits@oig.lsc.gov](mailto:audits@oig.lsc.gov), following protocol established in the *Audit Guide*.

For further information, grantees can access the "IPA Resources" section of the OIG website, found at the top of the homepage at [oig.lsc.gov](http://oig.lsc.gov).

Please email [audits@oig.lsc.gov](mailto:audits@oig.lsc.gov) or [rcaruso@oig.lsc.gov](mailto:rcaruso@oig.lsc.gov) with any questions.