



## STATE OF CONNECTICUT OFFICE OF POLICY AND MANAGEMENT

TO: Primary Users - Fiscal Health Monitoring System (FHMS)  
Municipal Chief Executive Officers and Chief Fiscal Officers  
Independent Auditors of Connecticut Municipalities

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: November 8, 2021

SUBJECT: FHMS – Audit Report Extension / State Single Audit Exemption

Continuing our modernization project for providing an electronic platform and digital mechanism for municipalities to transmit financial-related information, the Office of Policy and Management (OPM) has updated its [FHMS portal](#). Municipalities and their independent auditors now have access to the ***Audit Report Extension*** tile that will allow monthly extension requests to be submitted to OPM for the filing of municipal audit reports past the December 31<sup>st</sup> deadline. The information provided in the extension request is required to be certified by the municipality's designated FHMS primary user and confirmed by its independent auditor. Once submitted and reviewed by OPM, FHMS will electronically inform the municipality and independent auditor of the approval or denial of the extension requested.

A municipality requesting a January 31, 2022 extension for filing the June 30, 2021 audit report, should submit the request by December 1, 2021 (30 days before the December 31<sup>st</sup> required filing date).

The ***State Single Audit Exemption*** tile is now open for the small number of municipalities that expended under \$300,000 in state financial assistance in their fiscal year. This tile will allow a municipality to electronically inform OPM that it is exempt from having to file a State Single Audit report.

We have enclosed job aids and demonstration videos to assist you in the FHMS Help/Support tile. These items are also located at:

<https://portal.ct.gov/OPM/IGP-MUNFINSR/Municipal-Financial-Services/Annual-Report--Fiscal-Health-Monitoring-System--FHMS>.

Please contact us at [OPM-FHMS@ct.gov](mailto:OPM-FHMS@ct.gov) with a subject line of “**Extension**” or “**Exemption**” should you need assistance or have questions on either of these two tiles.

C: Members of the MFAC  
Municipal Finance Services

Enclosures (2) - Primary Users, Municipalities

Enclosures (1) - Independent Auditors