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Policy and Management

TO: Independent Auditors Engaged in Auditing Nonprofit Entities and Tourism Districts

FROM: Kimberly Kennison, Executive Financial Officer, Office of Finance *Kimberly Kennison*

DATE: September 12, 2025

SUBJECT: Deadlines and Extension Requests for Filing Audit Reports

In accordance with the State Single Audit Act (Chapter 55b of the CT General Statutes), State Single Audit reports are required to be submitted to the Secretary of the Office of Policy and Management (OPM) within six months after the end of the fiscal year of the entity under audit.

Effective for fiscal years beginning on or after July 1, 2024, each nonprofit entity that expends a total amount of state financial assistance equal to or in excess of five hundred thousand dollars shall have either a State Single Audit or a program-specific audit made for such fiscal year. This is an increase from the previous threshold of three hundred thousand dollars.

The schedule below signifies the fiscal year ends and filing deadlines for the majority of entities required to electronically file their fiscal year end 2025 audit report packages with OPM.

<u>Fiscal Year Ended</u>	<u>Required Filing Deadline</u>
June 30, 2025	December 31, 2025
September 30, 2025	March 31, 2026
December 31, 2025	June 30, 2026

State Statutes allow the Secretary of OPM to grant an extension for filing the audit report past the statutory due date. In order for an extension to be considered, the attached **Extension Request Form must be submitted to OPM no later than 30 days prior to the required filing date.** Both the independent auditor and the chief executive officer of the entity under audit must sign the request. In addition, the request submitted must provide specific and detailed information as to the reason why an extension is necessary.

In regard to the audit report package to be submitted to OPM, please be reminded of the following:

- **Submissions of Audit Reports:** Auditors are required to **electronically file** their clients' audit report package on OPM's [Electronic Audit Report System](#) (EARS). A hardcopy of the audit report package should not be submitted to OPM.
- **Corrective Action Plan (CAP):** A CAP is required for both financial statement findings and findings regarding state financial assistance programs. The CAP should be prepared by the auditee in time to be filed on EARS by the auditor with the audit report package. Although some elements of the CAP are frequently summarized within the State Single Audit report and reported as "management's response" to an audit finding, a fully detailed CAP is required to be reported separately from the audit findings reported in the State Single Audit report. Therefore, the CAP should not be included in the Schedule of Findings and Questioned Costs.
- **Management Letters:** The management letter issued by the independent auditor is a required component of the reporting package and should be included in the audit report package filed on EARS.
- **Option for Separate Filings:** EARS now includes an option that allows independent auditors to upload their clients' corrective action plans, management letters or Federal Single Audit reports separately from their audit report packages. This separate filing is **not required**.
- **Penalty for Late Filings:** State Single Audit reports submitted to OPM on EARS after the statutory December 31st deadline, or the extension date granted by the Secretary of OPM, may be subject to a civil penalty of not less than one thousand, but no more than ten thousand dollars. Such penalty may be assessed against the independent auditor and/or the entity under audit.

Commonly requested forms and information such as the "State Single Audit Compliance Supplement", and a Technical Bulletin dated May 30, 2025 on State Single Audit matters can be located on our [Commonly Requested Audit Forms webpage](#). If there are any questions regarding the above matters, please contact Michael Reis at michael.reis@ct.gov or Morgan Briere at morgan.briere@ct.gov.

cc: State Single Audit Cognizant Agency Contacts
State Single Audit Grantor Agency Contacts
Bill Plummer, OPM - Finance
Nonprofit Entities and Tourism Districts

Enclosure