

# Audited Agency Audit Report Package Submission Checklist

**\*Internal use only. Do not return checklist to OPM.**

Completion Date

## **APPOINTMENT OF AUDITOR NOTIFICATION**

(Form is due 30 days before your entity's fiscal year end (FYE).  
For example: 6/30/2025 FYE due 5/31/2025).

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## **STATE SINGLE AUDIT (SSA) EXEMPTION FORM (If Applicable)**

(State financial assistance (expenditures) did not reach the \$500,000 threshold. Form is due to OPM no later than 2 months after your entity's FYE. For example: 6/30/2025 FYE due 8/31/2025).

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## **FINANCIAL STATEMENT EXEMPTION FORM (If Applicable)**

(Total receipts from all sources did not exceed \$1,000,000. Form is due to OPM no later than 2 months after your entity's FYE. For example: 6/30/2025 FYE due 8/31/2025).

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## **AUDIT REPORT PACKAGE**

(Report is due 6 months after your entity's FYE. Auditor submits it to the Electronic Audit Reporting System (EARS). For example: 6/30/2025 FYE due 12/31/2025).

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## **EXTENSION REQUEST FOR AUDITS (If Applicable)**

(If the financial or SSA reports cannot be filed by due date, request an extension from OPM. Extensions may only be requested in one-month increments and cannot exceed 6-months from the due date of the report. The financial or SSA reports must be submitted within the 6-month extension time period granted).

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