

# Non-Profit State Single Audit (SSA) Submission Checklist

\*For internal use by NP entities. 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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## **EXEMPTION FORM (If Applicable)**

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

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

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## **2025 DUE DATES BY FISCAL YEAR END**

<b>FYE</b>	<b>Appointment of Auditor Form Due Date</b>	<b>Exemption Form Due Date (If Applicable)</b>	<b>SSA Report Due Date*</b>
1/31/2025	1/01/2025	3/31/2025	7/31/2025
2/28/2025	1/29/2025	4/30/2025	8/31/2025
3/31/2025	3/01/2025	5/31/2025	9/30/2025
4/30/2025	3/31/2025	6/30/2025	10/31/2025
5/31/2025	5/01/2025	7/31/2025	11/30/2025
6/30/2025	5/31/2025	8/31/2025	12/31/2025
7/31/2025	7/01/2025	9/30/2025	1/31/2026
8/31/2025	8/01/2025	10/31/2025	2/28/2026
9/30/2025	8/31/2025	11/30/2025	3/31/2026
10/31/2025	9/30/2025	12/31/2025	4/30/2026
11/30/2025	10/31/2025	1/31/2026	5/31/2026
12/31/2025	12/01/2025	2/28/2026	6/30/2026

\*If an extension is needed, the first extension should be submitted one month before the fiscal year end (FYE).  
Additional extension requests should be submitted prior to the expiration of the latest extension granted.