



BETTY T. YEE
California State Controller

July 31, 2020

To: Local Government Agencies (Counties, Cities, Towns and Special Districts) Certified
Public Accountants and their Auditees

**Subject: Local Government Agency Advisory for Fiscal Years 2018-19 and 2019-20 due to
COVID-19**

This advisory provides information to counties, cities, towns, and special districts (local governments), and assists independent auditors in performing annual single audits of local governments for fiscal years 2018-19 and 2019-20. This advisory and general guidelines for single audits of local governments are available on the State Controller's Office (SCO) website at www.sco.ca.gov/aud_single_audits.html.

Office of Management and Budget (OMB) issued Memorandum M-20-17 dated March 19, 2020 – Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations.

extends the time for local government agencies to file their single audit reports with the Federal Audit Clearing House to six (6) months beyond the normal due date for reports that have fiscal year-ends through June 30, 2020. For most California entities, the reporting packages for fiscal years 2018-19 and 2019-20 are now due to SCO by September 30, 2020, and September 30, 2021, respectively.

To obtain more information about the extension and changes to the single audit reporting package requirements for local governments impacted by COVID-19, please review OMB Memorandum M-20-17 available on the Federal Audit Clearinghouse website at <https://facweb.census.gov/>.

If you have any questions or need additional information, please contact the Division of Audits, Single Audits Unit, by telephone at (916) 324-6442, or by email at singleaudits@sco.ca.gov.

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

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