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| AOS-SEAL | **OFFICE OF AUDITOR OF STATE** STATE OF IOWA  State Capitol Building  Des Moines, Iowa 50319-0004  Telephone (515) 281-5834      Facsimile (515) 242-6134 | Rob Sand  Auditor of State |

**TO:** CPA Firms, Governmental Subdivision Officials

FROM: Auditor of State

SUBJECT: Updated March 31 deadline extensions

DATE: 3/20/2020

Given the disruption caused by virus prevention measures, it may be difficult for CPA firms to complete reports for annual audits/examinations by the March 31 deadline required by Iowa law. The Auditor has discretion of allow extensions of time in these circumstance, but can only grant an extension if asked. That means the city, county school, or other governmental subdivision being audited must be the one to request an extension, and such an request must be sent to the Auditor. Under Chapter 11.6(6) of Iowa Code:

“At the request of the governmental subdivision, the auditor of state may extend the nine-month time limitation upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional.”

In practical terms, this means that the city, county, school should send a request for extension to the Auditor ASAP. The Auditor will be granting such extensions as circumstances dictate. The form of the request may be simple—a letter on government letterhead to Auditor Sand, asking for extension should suffice. For example:

The [City/County, of \_\_\_\_] is requesting an extension for the filing of our June 30, 2019 financial statement audit. The request is to allow time to prepare and review the financial statements, footnotes and Management Discussion and Analysis and is necessary to respond to disruptions caused by virus prevention measures. An extension to September 30, 2020 is requested.

While the Office of Auditor of State does not have the authority to provide extensions for filing Single Audit reports, the federal government has established a blanket extension for Single Audit reports. Single Audit deadlines are extended by six months.

The Auditor’s office will reply to the extension request for non-Single Audit reports quickly. Please contact John McCormally, Chief of Staff (515-242-5949) with any questions.