

State Controller's Office
Single Audit Status Report Legend

Extensions

Entities can file for an extension on the Single Audit Reporting Package submittal due date through their Federal cognizant agency. If an entity has an approved extension on file with The State Controller's Office (SCO) the new submittal due date will be listed on the status report in the "Submission Due Date" column. If the SCO has not received the entity's Single Audit Reporting Package after the newly approved submittal deadline, they will then be considered delinquent.

Missing Audit Reporting Packages and Documents

SCO has either has not received a Single Audit Reporting Package or has received an incomplete Single Audit Reporting Package from the entity.

"All" – No reports were received

"Final Statement Report" – Reporting package was missing the Financial Statement Report

"Single Audit Report" – Reporting package was missing the Single Audit Report

"Management Letter" – Reporting package was missing the Management Letter

* Entities can be missing more than one report

In Progress

Entities listed in this category have submitted a complete Single Audit Reporting Package and are currently in the process of review.

Exempt

Entities listed in this category are exempt from having to submit a Single Audit Reporting Package.

No Review

Entities listed in this category have submitted a complete Single Audit Reporting Package; however the SCO has determined that no review of the report is warranted because no federal awards passed through a state agency.

Rejected

Entities listed in this category have submitted a complete Single Audit Reporting Package but the desk review revealed exceptions noted and therefore the audit report has been rejected. The SCO sent a letter to the entity's CPA requesting a revision and a courtesy copy to the entity. The SCO is waiting for a revision to be submitted.

Accepted

Entities listed in this category have submitted a complete Single Audit Reporting that has been reviewed and certified for compliance. These entities have received a Single Audit Certification Letter. Distribution CD's containing report copies and certification letters have been distributed to all pass through state agencies.

Closed

The SCO has either not received a Single Audit Reporting Package or received an incomplete Single Audit Reporting Package from the entity. The SCO sent letters to the entity requesting the package or missing document(s) be submitted; however the SCO has not received the requested document(s) or a response. Since the entities in this category have not responded to the SCO's request their files for the fiscal year listed has been closed. The SCO will no longer contact the entity to request the package or document(s).