




Office of Inspector General
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ADVISORY

TO: GRANTEE INDEPENDENT PUBLIC ACCOUNTANTS & EXECUTIVE DIRECTORS

FROM: Roxanne Caruso 
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SUBJECT: Extension of FYE December 31, 2019 Audit Report Submission Deadline

DATE: March 18, 2020

With the rapid developments related to COVID-19, the Legal Services Corporation, Office of Inspector General (OIG) is aware of the challenges that grantees are facing to continue operations and serve the needs of clients.

Normally, grantees with fiscal years ending December 31, 2019 would be required to submit their financial statement audit reports to the OIG by April 30, 2020.

The *Audit Guide for Recipients and Auditors (Audit Guide)*, Section III-1, states that grantees' audit reports are due within 120 days of their year-end; Section III-2 states, "Under exceptional circumstances, an extension of the 120-day requirement may be granted."

However, in consideration of recent events, the OIG will grant an extension to those grantees. The new deadline for submission of fiscal year-end December 31, 2019 audits is May 29, 2020.

The extension will be automatically granted to all recipients with a December 31, 2019 fiscal year-end; notice of approval is not required.

Eligible recipients who require additional time beyond the May 29, 2020 deadline must submit a request to the OIG, at audits@oig.lsc.gov, following protocol established in the *Audit Guide*.

For further information, grantees can access the "IPA Resources" section of the OIG website, found at the top of the homepage at oig.lsc.gov.

Please email audits@oig.lsc.gov or rcarus@oig.lsc.gov with any questions.