



**Office of the Washington State Auditor
Pat McCarthy**

March 26, 2020

Greetings,

The State Auditor's Office has been working hard to find solutions to accommodate statutory and regulatory deadlines governments face, in light of the current emergency situation in our state. In that effort we have reached out to Gov. Inslee, and received assurances from his office, so we can address one issue through emergency declaration.

I will offer details on deadlines that may concern you below. We are committed to working with you through this period of uncertainty, and are grateful for your efforts during this difficult time. Reach out to us at any time with your questions.

I have requested Gov. Inslee provide extra time for local governments to submit annual financial reports to the State Auditor's Office. Although I do not have the authority to change this statutory deadline, the governor may do so for 30 days through emergency declaration. I asked the governor to add an extension of the annual financial report requirement (RCW 43.09.230) to his emergency declaration before the deadline arrives. His office has indicated they are receptive to that request. We will keep you updated on its status.

Please also remember, we are here to help you:

- Contact us directly at LGCSFeedback@sao.wa.gov or submit a help desk [question on the SAO website](#).
- Check out information on [our website about online filing](#); including [video tutorials](#) to help you.

For those interested in GFOA's certificate of achievement for excellence in financial reporting, please note GFOA is willing to approve 30-day extensions of the submission deadlines. You will need to submit an extension request to qualify, see [more information here](#).

There is an extension for the federal single audit deadline. This was detailed in a recently released [memorandum from the US Office of Management and Budget](#) (OMB). Awarding agencies should allow submissions of single audit information to be delayed six months past the typical due date for grant recipients (and subrecipients) who have been affected by the loss of operational capacity and increased costs due to the COVID-19 crisis.

You do not have to apply for this extension. However, if you take advantage of it, you'll want to document the reason for delayed filing in your records. The other areas of administrative relief included in the OMB memorandum will be determined by federal awarding agencies.

Finally, I want you to know that we at the Office of the Washington State Auditor understand all of us in government are working under extraordinary circumstances. We remain committed to partnering with our audit clients to uphold our shared values of public accountability and transparency. The communities we serve expect no less.

We will continue to monitor the situation and keep you apprised of any further developments.

Thank you,

Pat McCarthy
Washington State Auditor