

# OHIO AUDITOR OF STATE KEITH FABER

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**To:** All Auditor of State Clients

**From:** Keith L. Faber, Auditor of State

**Date:** November 13, 2025

**Subject: Delayed Release of the 2025 OMB Compliance Supplement and Impact on Single Audits**

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The U.S. Office of Management and Budget (OMB) has not yet released the 2025 OMB Compliance Supplement, which provides essential guidance auditors must use to plan and perform Single Audits of federal funds. Auditors are expected to follow the OMB Compliance Supplement to ensure consistency, completeness, and adherence to federal expectations during Single Audits. This annual guidance, typically issued in late spring, has been delayed due to an administrative backlog and the federal government shutdown.

Until OMB issues the final 2025 Supplement, auditors do not have the authoritative instructions required to complete or release Single Audits for fiscal years ending June 30, 2025, and later. 2 CFR § 200.512(a) requires Single Audits to be filed 30 calendar days after receipt of the auditor's report or 9 months after the end of the auditee's fiscal year, whichever comes first. For example, if your fiscal year ends on June 30, your Single Audit report is due by March 31 of the following year.

Our office is actively monitoring developments and working with national organizations, including the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and AICPA Government Audit Quality Center, to advocate for the timely release of the Supplement. In the meantime, Single Audit clients for fiscal years ending on June 30, 2025, should expect some delays in completing their Single Audits. Once the final supplement is released, clients should be ready to work with their auditors to move quickly to complete remaining testing. Auditors will have to re-assess major program determinations and changes to the pick-six major program compliance requirements and adjust their testing accordingly.

We will provide updates as more information becomes available. In the meantime, we encourage AOS and IPA auditors to begin preliminary planning to the extent practicable. However, Single Audits cannot be finalized or filed until the final 2025 OMB Compliance Supplement is released and any necessary updates are incorporated into the auditors' testing.