

# New Mexico Office of the State Auditor Bulletin

October 2, 2025



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## Due Date Extensions Related to Delayed Uniform Guidance for Agencies Requiring a Federal Single Audit

### Issue

- Each year, the White House's Office of Management and Budget (OMB) publishes the Uniform Guidance Compliance Supplement for Federal Single Audits (Supplement), typically before June 30. **The Supplement for 2025 is *delayed*.**
- On August 18, 2025, OMB released a DRAFT Supplement for fiscal years ending June 30, 2025. However, as of the date of this bulletin, there is still **no anticipated release date for the FINAL version of the Supplement.**

### Key Points

- Auditors may use the draft supplement for preliminary purposes but *cannot* complete the audit without the final compliance supplement.
- The Office of the State Auditor (OSA) *cannot accept* draft reports that include a Federal Single Audit prior to the release of the final compliance supplement.
- As a result, **OSA is extending certain due dates** for agencies that require a Federal Single Audit; extensions *do not apply* to agencies that do not.
- OSA notified Independent Public Accounting firms of due date extensions in Auditor Alerts issued on September 8 and 29. OSA is enclosing each Alert in this bulletin—and will re-publish it as necessary—to help ensure affected entities are aware of their responsibilities and OSA's guidance.
- OSA continues to closely monitor the situation and potential impacts. Agencies requiring a Federal Single Audit should carefully review the enclosed Auditor Alerts to identify their due date and stay up to date on the evolving situation.
- Agencies should also prepare for audits by drafting the Schedule of Expenditures of Federal Awards and organizing documentation. Given the delay, flexibility is key—agencies may need to provide additional documentation beyond the usual scope. A cooperative, responsive approach will help ensure a smooth audit process.

### Enclosures

- Auditor Alert Regarding Additional Due Date Extensions for Audits that Include a Federal Single Audit, September 29, 2025
- Auditor Alert Regarding Due Date Extension, September 8, 2025



## State of New Mexico Office of the State Auditor

### AUDITOR ALERT REGARDING ADDITIONAL DUE DATE EXTENSIONS FOR AUDITS THAT INCLUDE A FEDERAL SINGLE AUDIT

September 29, 2025

To: Independent Public Accountants

*RE: Delayed Final Version of the OMB 2025 Uniform Guidance - Updated September 29, 2025*

On August 18, 2025, the Office of Management and Budget (OMB) released a DRAFT 2025 Compliance Supplement for Federal Single Audits for periods ending June 30, 2025. This draft is available at:

[Draft 2025 OMB Compliance Supplement Available for Audit Planning | Resources | AICPA & CIMA](#)

On September 9, 2029, the New Mexico Office of the State Auditor's (OSA) sent an auditor alert regarding due date extensions for certain audits with September 30 and October 15, deadlines. This second auditor alert continues the original extension and adds additional extensions.

There continues to be no expected release date for the FINAL Version of the Uniform Guidance Compliance Supplement.

Although auditors may use a draft compliance supplement for preliminary planning purposes, they cannot complete the audit without the final compliance supplement. Due to this requirement, the OSA cannot accept any draft reports that include a Federal Single Audit, prior to the release of the final compliance supplement. Any draft reports, with a Federal Single Audit, submitted prior to the release of the final compliance supplement will be rejected.

Due to this continued delay, the OSA is expanding the extension of certain due dates, *if the agency requires a Federal Single Audit*, defined in the Audit Rule at 2.2.2.9(A) (1) (a-b) NMAC as follows:

- Regional Educational Cooperatives, Cooperative Educational Services, Independent Housing Authorities draft report due dates are now extended from September 30<sup>th</sup> to November 30<sup>th</sup>.
- Hospitals and Hospital Special District draft report due dates are now extended from October 15<sup>th</sup> to December 15<sup>th</sup>.

**Office of the State Auditor**

September 29, 2025

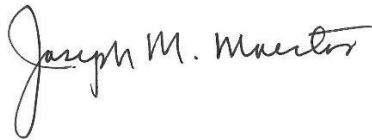
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- Institutes of Higher Education, the New Mexico Finance Authority, the New Mexico Lottery Authority and other state component units with normal November 1<sup>st</sup> draft report due dates are now extended from November 1<sup>st</sup> to December 1<sup>st</sup>.
- State agencies with November 1<sup>st</sup> deadlines, district courts and district attorneys draft report due dates are now extended from November 1<sup>st</sup> to December 1<sup>st</sup>.

These due date extensions only apply if the agency is required to have a federal Single Audit. Agencies impacted by the delay do not need to request an exception to the Audit Rule regarding the due date. Additionally, draft reports submitted pursuant to this extension are not required to include a late report finding.

The OSA continues to closely monitor the situation and the continued potential impact on agencies with later draft report due dates and will provide additional guidance as needed. OSA will not reverse these extended draft report due dates, and any future extensions will be based on the best information available to us.

Sincerely,

A handwritten signature in black ink that reads "Joseph M. Maestas". The signature is written in a cursive, flowing style.

Joseph M. Maestas  
State Auditor

CC: Legislative Finance Committee [Charles.Sallee@nmlegis.gov](mailto:Charles.Sallee@nmlegis.gov)

CC: Wayne Propst, Secretary Dept. of Finance & Administration [wayne.propst@dfa.nm.gov](mailto:wayne.propst@dfa.nm.gov)

CC: Mariana Padilla, Secretary, Public Education Department [mariana.padilla@ped.nm.gov](mailto:mariana.padilla@ped.nm.gov)



## State of New Mexico Office of the State Auditor

### AUDITOR ALERT REGARDING DUE DATE EXTENSION

September 8, 2025

To: Independent Public Accountants

*RE: Delayed Final Version of the OMB 2025 Uniform Guidance for Federal Single Audit*

On August 18, 2025, the Office of Management and Budget (OMB) released a DRAFT 2025 Compliance Supplement for Federal Single Audits for periods ending June 30, 2025. This draft is available at:

[Draft 2025 OMB Compliance Supplement Available for Audit Planning | Resources | AICPA & CIMA](#)

As of the date of this Alert Notification the Office of the State Auditor (OSA) has not learned of an expected release date for the FINAL Version of the Compliance Supplement.

Although auditors may use a draft compliance supplement for preliminary planning purposes, they cannot complete the audit without the final compliance supplement. Due to this requirement, OSA cannot accept any draft reports that include a Federal Single Audit, prior to the release of the final compliance supplement. Any draft reports, with a Federal Single Audit, submitted prior to the release of the final compliance supplement will be rejected.

Due to this delay the OSA is extending certain due dates, *if the agency requires a Federal Single Audit*, defined in the Audit Rule at 2.2.2.9(A) (1) (a-b) NMAC as follows:

- Regional Educational Cooperatives, Cooperative Educational Services, Independent Housing Authorities draft report due dates are extended from September 30<sup>th</sup> to October 31<sup>st</sup>.
- Hospitals and Hospital Special District draft report due dates are extended from October 15<sup>th</sup> to November 17<sup>th</sup>.

These due date extensions only apply if the agency is required to have a Federal Single Audit. Agencies impacted by the delay do not need to request an exception to the Audit Rule regarding the due date. Additionally, draft reports submitted pursuant to this extension are not required to include a late report finding.

**Office of the State Auditor**

September 8, 2025

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The OSA is closely monitoring the situation and the potential impact on agencies with later draft report due dates and will provide additional guidance as needed.

Sincerely,

A handwritten signature in blue ink that reads "Donna M. Trujillo" followed by a horizontal line.

Donna M. Trujillo, CPA  
Deputy State Auditor

CC: Legislative Finance Committee [Charles.Sallee@nmlegis.gov](mailto:Charles.Sallee@nmlegis.gov)

CC: Wayne Propst, Secretary Dept. of Finance & Administration [wayne.propst@dfa.nm.gov](mailto:wayne.propst@dfa.nm.gov)

CC: Mariana Padilla, Secretary, Public Education Department [mariana.padilla@ped.nm.gov](mailto:mariana.padilla@ped.nm.gov)



## FRAUD, WASTE, AND ABUSE HOTLINE

To report fraud, waste, or abuse in any public entity in New Mexico, anonymously or on the record, access our hotline [here](#), scan the QR code below, or call (505) 476-3800 and ask to speak with the Special Investigations Division.



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