

Subject: Update: School district fiscal year 2020 financial and single audits

Arizona Auditor General

As you are aware, districts may start to receive federal Coronavirus Aid, Relief, and Economic Security (CARES) Act money before June 30, 2020. Included in this Act are the Elementary and Secondary School Emergency Relief (ESSER) and the Governor's Emergency Education Relief (GEER) funds.

If your district is not currently required to receive a single audit because its expenditures from federal awards do not exceed \$750,000, you should determine if any additional monies received from the CARES Act, including the ESSER and GEER funds, could cause your district to exceed the threshold for fiscal year 2020. If your district needs to change an existing audit contract from a financial audit to a single audit, you should consult your auditors and submit a contract amendment to us. In addition, your district should consider any additional Act monies it will receive after June 30, 2020, if it will be procuring a new audit contract beginning with fiscal year 2021.

We continue to monitor the COVID-19 situation and will continue to update our FAQs and post any COVID-19-related guidance our Office issues on our [website](#).

In the meantime, if you have any questions, please contact Cris Cable or Megan Smith, Accountability Services Division Managers, at asd@azauditor.gov or (602) 977-2796.

Sincerely,
Arizona Auditor General's Office



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