



# OFFICE OF THE CONTROLLER

## CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner  
Controller

ChiaYu Ma  
Deputy Controller

## Extension of Nonprofit Audit Requirements - Instructions and Form

The San Francisco Administrative Code [Section 10.6-1](#) and subsequent [policy](#) set by the San Francisco Controller's Office requires that nonprofits that contract with the City and County of San Francisco (City) conduct and submit audited financial statements when they received \$1 million or more from the City in a fiscal year. The policy outlines certain conditions and criteria for this audit requirement and allows nonprofits to request up to a 3-month extension of the timeline for submission of required audited financial statements. Review the [policy](#) for more details.

The Controller's Office will use this form to collect information from nonprofits seeking an extension of the submission timeline. **Submitting this form does not automatically grant an extension.** Controller's Office will email formal notification when the request has been approved or denied.

### Instructions

Extension requests must be submitted at least 1 month prior to the original audit due date. The Controller's Office will not approve an extension request submitted after the Extension Request Due Date for the relevant fiscal year period, per the table below.

Nonprofit's Fiscal Year	Original Audit Due Date	Extension Request Due Date	Audit Extension Due Date
July 1 – June 30	March 31	February 28	June 30
January 1 – December 31	September 30	August 31	December 31
October 1 – September 30	June 30	May 31	September 30
Other Fiscal Period	9 months	8 months	12 months

To receive a 3-month extension of the audit submission deadline, nonprofits must provide evidence that the audit is already underway and can be concluded within the extension period. Nonprofits must provide a signed letter from their audit firm confirming the following:

- The audit initiation letter has been sent to the nonprofit.
- The audit firm began fieldwork for the audit prior to the date of the extension request.
- The firm expects to complete the audit prior to the end of the requested extension period.

To request an extension, complete this form and submit the form and all required attachments to the Controller's Office at [nonprofit.monitoring@sfgov.org](mailto:nonprofit.monitoring@sfgov.org). The Controller's Office will not review or approve requests that do not include all required attachments.

## Information about the Supplier and Audit Period

**Date of Request:**

**Nonprofit Supplier Name:**

*Please document the nonprofit supplier's name as registered with the City and used in City contracts.*

**Requester's Full Name:**

**Requester's Title:**

**Requester's Email:**

*The Controller's Office will use this email to contact the organization about this request, including approving, denying or inquiring about the information included in the request.*

**City Supplier ID:**

*Please enter the identification number used by the City for contracting; the supplier ID is available on the City's Supplier Portal.*

**OAG Registry of Charities and Fundraisers ID:**

*Please enter the CA Office of the Attorney General (OAG) Registry of Charities and Fundraisers ID for your organization; this ID is available on the OAG's [Registry Search Tool](#).*

**Website for Supplier's Annual Economic Statement posting:**

*See [Annual Economic Statement website](#) for information about posting requirements.*

**Supplier's Fiscal Period (select one):**

*If Supplier's Fiscal Period is "Other," indicate specific fiscal period.*

**Fiscal Year for Extension Request:**

*This field indicates the ending year of the fiscal period; for example FY 2025 would indicate a fiscal period of July 2024 – June 2025, October 2024 – September 2025, or January – December 2025.*

**Original Audit Due Date (select one):**

*See table in instructions: original audit due date must be within 9 months of the end of the fiscal year.*

## Information to Determine Audit Applicability

Nonprofits are required to conduct an audit of their financial statements if they receive at least \$1 million from the City and County of San Francisco (City) within the nonprofit's fiscal year. Nonprofits may be exempted from this requirement if total eligible revenues do not exceed \$2 million and the nonprofit is not otherwise required to submit an audit to the State of California per [Government Code 12586.1](#). The following questions clarify whether an audit may be required and the type of audit.

### **Total City funding in the audited fiscal year:**

*Include all City funds directly received via a contract or grant with any City department. Do not include funds received via a subcontract with another agency, or funds received from a different government entity (e.g., via a State grant).*

**Is the nonprofit subject to California Government Code section 12586.1 and required to provide an audit to the State?**

**Is the nonprofit supplier required to conduct a "single audit" for expending over \$1 million in federal funding in the audited fiscal year?**

## Audit Firm Information

The following questions collect information about the firm that will prepare the audit.

**Name of Audit Firm:**

**Audit Firm Point of Contact:**

**Email Address for Audit Firm Point of Contact:**

**Date of Audit Engagement Letter:**

**Actual Audit Start Date:**

**Does audit firm confirm audit will be complete by Audit Extension Due Date?**

## Submission and Required Attachments

To request an extension, complete this form and submit the form and all required attachments to the Controller's Office at [nonprofit.monitoring@sfgov.org](mailto:nonprofit.monitoring@sfgov.org). Required attachments:

1. Complete extension request form
2. Copy of audit engagement letter
3. Letter from audit firm confirming timeline for completing the work