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Update: Data Collection Form for 2013

In our [July 2013 not-for-profit newsletter](#), Shareholder Michelle Spriggs authored an article on the proposed changes to the single audit data collection form. As noted in the article, the Office of Management and Budget (OMB) is expected to issue a new Data Collection Form (DCF) that will be applicable to audit periods ending in 2013, 2014 and 2015. The updated DCF was expected to be issued in October, however due to the government shutdown last month, the launch has been delayed. It is anticipated that the new DCF will be issued in the Federal Register for the final 30 day due process period by mid November. Therefore, the new DCF is expected to be finalized and available for input on the Federal Audit Clearinghouse (FAC) online system by mid December.

In light of the delay of the new form, OMB has provided an extension to organizations through December 31, 2013 to submit their DCF online to the FAC, and we expect that date to be extended through January 31, 2014. The extension will be automatic and no approval will be required. Note: the extension applies only to single audits for the fiscal periods ending in 2013.

We will provide further details and keep you up-to-date as soon as the DCF is finalized and available. If you have questions in the meantime, contact your CBIZ Tofias & Mayer Hoffman McCann Not-for-Profit & Education advisor, or you may reach us at notforprofit@cbiztofias.com and 617.761.0600.

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