NOVEMBER 25, 2025

Update on Delayed Release of Final 2025 OMB Compliance Supplement (Update to blog post published October 16, 2025)

Note: This post has been updated to reflect the Nov. 25 release of the 2025 OMB Compliance Supplement.

The recent federal government shutdown caused a significant delay in the release of the final Office of Management and Budget (OMB) Compliance Supplement for 2025. The supplement was released Nov. 25, 2025, and can be viewed on the OMB website.

LGC staff are aware of the impact of this delay for local governments and public authorities in North Carolina as it relates to completion and submission of their FY 2025 audits. With these circumstances in mind, the following adjustments have been made to the FY 2025 audit submission timeline:

- FY 2025 Audit Reports not subject to Single Audit requirements are still due six months after fiscal year end (December 31 for units with a June 30 fiscal year end). An auditor may submit an audit performed under State Single Audit requirements if the auditor believes the final OMB 2025 Compliance Supplement will not have an impact on the audit submitted.
- For units with a June 30, 2025, fiscal year end that are subject to Single Audit requirements, FY 2025 audited financial statements will be considered timely if submitted within 6 months plus 43 days from fiscal year end (February 12, 2026).
- Units planning to take advantage of this due date change must provide a contract amendment to LGC staff on or before January 1, 2026. The reason for the amendment should be listed as “Other – Late Release of 2025 Compliance Supplement,” and the submission date listed on the amendment should be no later than February 12, 2026.