THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development

OFFICE OF THE COMMISSIONER

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October 22, 2026

Subject: FY2026 Single Audits and District Funding Continuation

Dear Superintendents,

The Department of Education and Early Development (DEED) would like to provide clarification regarding FY2026 single audits and their relationship to district funding.

The Federal Office of Management and Budget (OMB) is late in issuing the 2026 OMB Compliance Supplement. While the final version remains under review by OMB with no firm release date, a draft is available to help auditors plan single audits. However, as outlined in Governmental Audit Quality Center (GAQC) Alert #502, it is not appropriate for an auditor to issue a June 30, 2026, year-end single audit before the release of the final supplement.

To ensure this federal delay does not negatively impact Alaska school districts, DEED will not withhold funding under AS 14.14.050 solely due to audit delays resulting from the pending release of the 2026 OMB Compliance Supplement.

DEED will continue to monitor federal guidance and communications closely and share updates as new information becomes available. Thank you for your continued commitment to maintaining strong fiscal stewardship on behalf of Alaska's students and communities.

Sincerely,

Dr. Deena M. Bishop, Ed. D.
Commissioner

cc: Alaska School Business Officials