TO: Department of Education Grant Recipients

FROM: Phillip Juengst, Deputy Assistant Secretary

 Office of Acquisition and Grants Administration

SUBJECT:  Single Audit Submission: Reporting subprogram Assistance Listing Number (ALN)[[1]](#footnote-2) alphas in the Federal Audit Clearinghouse single audit submission form (Form SF-SAC)

DATE: August 4, 2021

The Department of Education (Department) is sending this e-mail notification and memo to inform Department grant recipients[[2]](#footnote-3) of guidelines for identifying subprogram ALNs in Form SF-SAC, the cover form completed as part of the submission of a single audit to the [Federal Audit Clearinghouse](https://facweb.census.gov/uploadpdf.aspx) (FAC).

Specifically, in order to more precisely identify grant program expenditures, the Department requests that grantees include on the Schedule of Expenditures of the Federal Awards (SEFA) page of Form SF-SAC, if applicable: (1) whether the program is novel coronavirus 2019 (COVID-19) relief assistance (see list below of COVID-19 programs); and (2) the subprogram ALN alpha.

*Action Requested:* On page 2 of the Form SF-SAC,[[3]](#footnote-4) under “Part II: FEDERAL AWARDS” in the chart labeled “Schedule of Expenditures of Federal Awards” under column c with the heading “Additional Award Identification” include the phrase “COVID-19” if the program is considered COVID-19 assistance). Then place a comma (,) after COVID-19 and include the full ALN number and alpha character (A, B, C, etc.) (see Example 1 below).

OMB’s instructions to auditees in the FY 2020 Compliance Supplement instructed auditees to include COVID-19 in Column c (see 2020 Compliance Supplement Appendix VII beginning on page 8-VII-2 at <https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement_FINAL_08.06.20.pdf>)

Additionally, if the program is not considered a “COVID-19” program, include the full ALN and alpha character in column c (see Example 2).

Figure: The box to include this information on the SEFA is circled in the figure below:



Example 1: A grantee listing the program “Higher Education Emergency Relief Fund – Student Aid Portion” (ALN 84.425E) on the SEFA would complete the SEFA in the following manner highlighted in yellow:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | a | b | c | d |
| Row Number (auto generated) | Federal Awarding Agency Prefix | CFDA Three-Digit Extension | Additional Award Identification | Federal Program Identification |
| 1 | 84 | 425 | COVID-19, 84.425E | Education Stabilization Fund |

Note: Please note the inclusion of “COVID-19” in column c since the Higher Education Emergency Relief fund (HEERF) is considered a COVID-19 relief program.

Example 2: A grantee listing the program “Title I Grants to Local Educational Agencies” (ALN 84.010A) on the SEFA would complete the SEFA in the following manner highlighted in yellow:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | a | b | c | d |
| Row Number (auto generated) | Federal Awarding Agency Prefix | CFDA Three-Digit Extension | Additional Award Identification | Federal Program Identification |
| 1 | 84 | 010 | 84.010A | Title I Grants to Local Educational Agencies |

*Effective Date:* This guidance is effective for all single audit submissions that include Department programs on or after **Monday, August 9, 2021**. The Department may ask grantees that submit Single Audits on or after this date that do not follow these guidelines to resubmit their Form SF-SAC so the Department might better identify grantee subprogram expenditures by ALN alpha.

*Questions:* Questions regarding implementation of this guidance should be emailed to Patrick Smith, Audit Liaison Officer, of the Office of Acquisitions and Grants Administration (OAGA) at patrick.smith@ed.gov.

**DEPARTMENT OF EDUCATION COVID-19 PROGRAMS**

|  |  |
| --- | --- |
| **Assistance Listing Number and Alphabetic Character** | **Name** |
| 84.425A | Education Stabilization Fund–State Educational Agency (Outlying Areas) |
| 84.425B | Discretionary Grants: Rethink K–12 Education Models Grants |
| 84.425C | Governor’s Emergency Education Relief Fund |
| 84.425D | Elementary and Secondary School Emergency Relief Fund |
| 84.425E | Higher Education Emergency Relief Fund–Student Aid Portion |
| 84.425F | Higher Education Emergency Relief Fund–Institutional Portion |
| 84.425G | Discretionary Grants: Reimagining Workforce Preparation Grants |
| 84.425H | Education Stabilization Fund–Governors (Outlying Areas) |
| 84.425J | Higher Education Emergency Relief Fund–Historically Black Colleges and Universities |
| 84.425K | Higher Education Emergency Relief Fund–Tribally Controlled Colleges and Universities |
| 84.425L | Higher Education Emergency Relief Fund–Minority Serving Institutions |
| 84.425M | Higher Education Emergency Relief Fund–Strengthening Institutions Program |
| 84.425N | Higher Education Emergency Relief Fund–Fund for the Improvement of Postsecondary Education Formula Grant |
| 84.425P | Higher Education Emergency Relief Fund–Institutional Resilience and Expanded Postsecondary Opportunity |
| 84.425Q | Higher Education Emergency Relief Fund–Proprietary Institutions Grant Funds for Students |
| 84.425R | Emergency Assistance for Non-Public Schools |

1. Previously known as Code of Federal Domestic Assistance (CFDA), e.g., 84.425E (Higher Education Emergency Relief Fund (HEERF)-Student Aid Portion). [↑](#footnote-ref-2)
2. This memo does not apply to Department for-profit grantees, foreign public grantees, or foreign organization grantees that do not submit single audits to the Federal Audit Clearinghouse (FAC). [↑](#footnote-ref-3)
3. An example Form SF-SAC is [available here in the FAC instructions](https://facides.census.gov/Files/2019-2021%20Checklist%20Instructions%20and%20Form.pdf) and the page referenced is PDF page 16. [↑](#footnote-ref-4)