



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF FINANCE AND OPERATIONS

April 8, 2020

Department of Education Administrative Relief from Requirements for Timely Completion and Submission of Annual Single Audits of Grant Recipients Directly Impacted by the Novel Coronavirus (COVID-19)

On March 19, 2020, OMB issued M-20-17, "*Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations*" to provide agencies with additional flexibilities for grant recipients affected by the loss of operational capacity and increased costs due to the COVID-19 crisis.

This memorandum provides short term relief for administrative, financial management, and audit requirements under 2 CFR Part 200, *Uniform Administrative Requirements, Cost principles and Audit Requirements for Federal Awards*, without compromising Federal financial assistance accountability requirements.

Specifically, No. 13 from Appendix A of the memo, **Extension of Single Audit submission**, specifies that agencies should provide relief from the timely completion and submission requirements of 2 CFR § 200.512(a)(1) for annual single audits. ED is enacting this extension for recipients and subrecipients for which ED is the cognizant or oversight agency for audits. Recipients and subrecipients that had not yet filed their single audits with the Federal Audit Clearinghouse as of March 19, 2020 that have fiscal year-ends through June 30, 2020, are allowed to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 - Audit Requirements, to six (6) months beyond the normal due date. See below the chart for new due date examples:

Fiscal Year End	Receipt of Audit Report	*Normal Due Date	**Memo Due Date
June 30, 2019	March 15, 2020	March 31, 2020	September 30, 2020
September 30, 2019	July 15, 2020	June 30, 2020	December 31, 2020
December 31, 2019	March 18, 2020	April 17, 2020	October 16, 2020
December 31, 2019	September 18, 2020	September 30, 2020	March 31, 2021
March 31, 2020	January 31, 2021	December 31, 2020	June 30, 2021

* "Normal Due Date" would be the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period, as described in the section 200.512 (a).

** "Memo Due Date" would be 6 months beyond the 30 calendar day requirement or the 9 month requirement, whichever is earlier

No approval for the extension is required but recipients and subrecipients should maintain documentation of the reason for the delayed filing. Recipients and subrecipients that maintain documentation supporting the deadline extension for reasons related to the COVID-19 crisis would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520 (a)-*Criteria for a low-risk auditee*.

Feel free to post this message to program offices' websites and answer the inquiries from grant recipients accordingly. Any questions pertaining to this extension should be directed to the Audit Resolution Division via email to: AuditResolutionDivision@ed.gov.

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