



## Audit Relief Guidelines due to COVID-19 Public Health Emergency

Based on the federal audit relief granted by The Office of Management and Budget (OMB) and the Administration for Children and Families (ACF), the Wisconsin Department of Children and Families (DCF) will extend provider agencies audit submission as shown below.

Providers	Fiscal Year Close	Original Due Date	Extension	New Due Date
Single Audit Filer	June 30, 2020	March 31, 2020	6 months	Aug 31, 2020
Single Audit Filer	Dec 31, 2019	Sept 30, 2020	3 months	Dec 30, 2020
Non-Single Audit Filer	Dec 31, 2019	July 1, 2020	3 months	Sept 30, 2020
Non-Single Audit Filer	June 30, 2019	Jan 1, 2020	3 months	March 31, 2020
Rate-Base Agencies*				
Child-Placing	Dec 31, 2019	July 1, 2020	No extension	N/A
Residential Care Center	Dec 31, 2019	July 1, 2020	No extension	N/A
Group Home	Dec 31, 2019	July 1, 2020	** See below	** See below

The Office of Management and Budget (OMB) issued memorandum, [M-20-17 on March 19, 2020](#) for recipients and applicants of federal financial assistance directly impacted by COVID-19 due to loss of operations. Also, the U.S. Department of Health and Human Services' Administration for Children and Families (ACF) issued similar flexibilities for recipients and applicants of federal financial assistance in Information Memorandum: IM-ACF-OA-2020-01; March 30, 2020.

Both the ACF and OMB memoranda allow grantees/recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of March 19, 2020, and that have fiscal year-ends through June 30, 2020, to delay the completion and submission of the Single Audit reporting package to six (6) months beyond the normal due date as required under Subpart F of 2 CFR § 200.501/45 CFR §75.501, *audit requirements*. There is no approval required for the extension, however, recipients and subrecipients should maintain documentation of the reason for the delayed filing. Also, agencies using the extension qualifies as a "low-risk auditee" under the criteria of 2 CFR §200.520(a)/45 CFR §75.520(a), *low-risk auditee criteria*.

\*Rate-based agencies as defined in s.49.34 Wis. Stat. include: group homes, child-placing agencies, residential care centers, and shelter care. The department utilizes the audit report in conjunction with agencies' cost reports to prospectively establish its annual per-child rates for such rate-based agencies. As such, there is no extension for the child-placing agencies and residential care centers with statutory requirement to submit cost/audit reports for the department to establish prospective rates. Both audit and cost reports should be submitted by July 1, 2020.

\*\*While no extension, Group Homes may submit their audit and cost reports no later than August 1, 2020, without sanction or penalty.