



Single Audit COVID-19 Related Expenditure and Reporting

Auditors should consult the U.S. Office of Management and Budget's (OMB) 2020 Compliance Supplement and the Addendum Supplements for reporting COVID-19 related expenditures. Auditors must use the 2020 Addendum and the 2020 Compliance Supplement together. The 2020 OMB 2 CFR 200 Part 200, Appendix XI Compliance Supplement (Supplement) provides additional guidance for programs with expenditures of COVID-19 awards that the auditor determines are major programs in audits performed under 2 CFR 200 Subpart F. The guidance contained in the addendum applies to program-specific audits under the provisions of 2 CFR Part 200, Subpart F, section 200.501(c) and section 200.507, whether or not a program-specific audit guide is available.

The COVID-19 awards are funded under the following Acts:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Pub. L. 116-123)
- Families First Coronavirus Response Act (Pub. L. 116-127)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (Pub. L. 116-136)
- Paycheck Protection Program and Health Care Enhancement Act (Pub. L. 116-139)

This addendum is effective for audits of fiscal years beginning after June 30, 2019. It must be used in conjunction with other parts and appendices of the 2020 Compliance Supplement published in August 2020 in determining the appropriate audit procedures to support the auditor's opinion on compliance for each major program with expenditures of COVID-19 awards.

The Addendum to the 2020 Compliance Supplement, which is available here at <https://www.whitehouse.gov/omb/management/office-federal-financial-management/>, permits recipients, which include non-federal entities and commercial organizations, that received COVID-19 funding with original due dates from October 1, 2020, through June 30, 2021, (which is applicable for fiscal year ends January 31, 2020 – September 30, 2020) an extension for up to three (3) months beyond the normal due date in the completion and submission of the Single Audit reporting package. No further action by awarding agencies is required to enact this extension. This extension does not require individual recipients and subrecipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and subrecipients should maintain documentation of the reason for the delayed filing.