March 27, 2020

MEMORANDUM FOR: All States, Territories, Tribal Governments, Local Governments, and All Other Non-Federal Entities Receiving FEMA Financial Assistance

FROM: Bridget E. Bean
Assistant Administrator
Grant Programs Directorate

SUBJECT: Short Term Administrative Relief for Recipients and Subrecipients of FEMA Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) Due to Loss of Operations

On March 19, 2020, the Office of Management and Budget (OMB) issued OMB Memorandum 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, affording Federal awarding agencies with additional flexibilities (exceptions) to provide administrative relief to financial assistance recipients affected by the loss of operational capacity and increased costs due to the COVID-19 crisis.

The Federal Emergency Management Agency (FEMA) is providing short-term relief for various administrative actions under 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as described below. In accordance with M-20-17, these exceptions are time-limited and will be reassessed by OMB within 90 days of the issuance of its memo.

For the duration of this 90-day period, FEMA is implementing the exceptions in M-20-17 to all FEMA disaster and non-disaster grant programs as described below and in the attached chart. The exceptions described below apply to both grants and cooperative agreements even though only the term “grant” is used. Recipients and subrecipients should maintain a copy of this guidance with any other appropriate records and cost documentation in their grant files (as required by 2 C.F.R. §§ 200.302, 200.333, 200.403(g)). OMB’s exceptions do not provide relief to statutory requirements that apply to Federal financial assistance programs.

1. Flexibility with SAM registration. (2 C.F.R. § 200.205): SAM registrations expiring before May 16, 2020 will be afforded a one-time 60-day extension. In conjunction with this exception, GSA has initiated 60-day extensions to SAM.gov registrations that have expiration dates ranging between March 19, 2020 and May 17, 2020. It will take GSA until March 28, 2020 to complete all extensions. This effort is intended as relief for those otherwise required to renew their SAM registrations during that time frame. At the time of award, the requirements of 2 C.F.R. § 200.205 Federal awarding agency review of risk posed by applicants continue to apply. Applicants who are not already registered in SAM.gov will still need to register in SAM before the applicable grant application deadlines in order to apply for grant funding.
2. Flexibility with application deadlines. (2 C.F.R. § 200.202): FEMA may provide flexibility for applicants to submit competitive applications in response to specific announcements as well as unsolicited applications. Decisions to extend application deadlines will be made by the applicable program offices on a program-by-program basis and in accordance with applicable law and regulation.

3. Waiver for Notices of Funding Opportunity (NOFO) publication. (2 C.F.R. § 200.203): FEMA is not invoking this exception at this time. The exception permits Federal awarding agencies to publish competitive notices of funding opportunity (NOFOs) for less than 30 days without a separate justification. In the instance of any applicability, utilizing this exception would impose a greater burden on non-federal entities by providing less time to apply for a Federal financial assistance award.

4. No-cost extensions on expiring awards. (2 C.F.R. § 200.308): To the extent permitted by law, FEMA may extend the period of performance of awards that are active as of March 31, 2020 and scheduled to expire through December 31, 2020 at no-cost (i.e., no additional Federal funding) for a period of up to twelve (12) months. Recipients should request extensions pursuant to the conditions outlined in their award, and FEMA will provide flexibilities to approve those requests to the greatest extent possible. For awards where the period of performance extension request deadline has already passed, FEMA may waive the deadline and consider the request. For awards made with funding from one-year or multi-year appropriations, FEMA generally will not extend the period of performance beyond May 31st of the fifth (5th) and final year that funds are available for liquidation under the appropriation. Project-specific financial and performance reports will be due 90 days following the end date of the extension. Recipients must also liquidate all obligations within 90 days following the end date of the extension.

5. Abbreviated non-competitive continuation requests. (2 C.F.R. § 200.308): FEMA is not invoking this exception as it currently does not make continuation awards.

6. Allowability of salaries and other project activities. (2 C.F.R. §§ 200.403, 200.404, 200.405): FEMA will allow recipients and subrecipients to continue to charge salaries and benefits to currently active FEMA awards consistent with the recipients’ and subrecipients’ policy of paying salaries under unexpected or extraordinary circumstances from all funding sources, Federal and non-Federal. FEMA may allow other costs to be charged to Federal awards necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project. FEMA may also evaluate the recipient’s and/or subrecipient’s ability to resume project activity in the future and the appropriateness of future funding, as is regularly done, based on subsequent progress reports and other communications with the recipient and/or subrecipient. Recipients and subrecipients are required to maintain appropriate records and cost documentation as required by 2 C.F.R. § 200.302 Financial management and 2 C.F.R. § 200.333 Retention requirement of records to substantiate the charging of any salaries and other project activities costs related to interruption of operations or services.
7. **Allowability of costs not normally chargeable to awards.** (2 C.F.R. §§ 200.403, 200.404, 200.405): FEMA will allow recipients and subrecipients who incur cancellation costs related to event, travel, or other activities necessary and reasonable for the performance of the award, or costs associated with pausing and restarting grant-funded activities due to the public health emergency, to charge these costs to their awards. FEMA will allow recipients to charge the full cost of cancellation when the event, travel, or other activities are conducted under the auspices of the grant. In cases where cancellation charges or other costs result in insufficient funds to carry out the event, travel, or other activities, recipients and subrecipients should contact their applicable FEMA or pass-through entity points-of-contact to discuss possible alternatives as there may be no additional funding available. Recipients and subrecipients must maintain appropriate records and cost documentation, as required by 2 C.F.R. § 200.302 *Financial management* and 2 C.F.R. § 200.333 *Retention requirement of records*, to substantiate charging cancellation or other fees related to interruption of operations or services.

8. **Prior approval requirement waivers.** (2 C.F.R. § 200.407): Any prior approval requirements will be waived on a program-by-program basis by the specific grant program offices at their discretion.


10. **Extension of financial, performance, and other reporting.** (2 C.F.R. §§ 200.327, 200.328): For recipients unable to meet original due dates, FEMA will allow recipients to delay submission of pre-closeout financial, performance, and other reports (e.g., reports associated with enhanced monitoring) up to three (3) months beyond the normal due date. Recipients may continue to draw down Federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period. FEMA is also waiving the requirement for recipients to notify the Agency of problems, delays, or adverse conditions related to COVID-19 (2 C.F.R. § 200.328(d)(1)). Recipients should nonetheless document such problems, delays, or adverse conditions related to COVID-19 in their internal grant files.

11. **Extension of currently approved indirect cost rates.** (2 C.F.R. § 200.414(c)): Where FEMA is the recipient’s or subrecipient’s cognizant agency for indirect costs, FEMA will allow the recipient or subrecipient to continue to use the currently approved indirect cost rates (i.e., predetermined, fixed, or provisional rates) to recover their indirect costs on FEMA awards. FEMA will approve recipient and subrecipient requests for an extension on the use of the current rates for one (1) additional year without submission of an indirect cost proposal. FEMA will also approve recipient and subrecipient requests
for an extension of the indirect cost rate proposal submission to finalize the current rates and establish future rates.

12. **Extension of closeout. (2 C.F.R. § 200.343):** For recipients unable to meet original closeout due dates, FEMA will allow recipients to delay financial, performance, and other report submissions required by the terms of the award for closeout, provided that the recipients notify FEMA in writing of the closeout report submission delay before the original due dates. Closeout report submission delays may not exceed six (6) months after the award’s period of performance ends. This class exception does not extend to the liquidation deadlines imposed by 2 C.F.R. § 200.343, but recipients may still request liquidation period extensions on a case-by-case basis.

13. **Extension of Single Audit submission. (2 C.F.R. § 200.512):** Where FEMA is the cognizant or oversight agency for audit, it will allow recipients and subrecipients that have not yet filed their Single Audits with the Federal Audit Clearinghouse as of March 17, 2020, and that have fiscal year-ends through June 30, 2020 to delay completing and submitting the Single Audit reporting package, as required under Subpart F of 2 C.F.R. § 200.501 Audit Requirements, to six (6) months beyond the normal due date. This extension does not require 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. Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 C.F.R. § 200.520(a) *Criteria for a low-risk auditee.*

Attachments:

1) **Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations**

2) Chart Describing Applicability of OMB Memo M-20-17 to FEMA Grant Programs
Chart Describing Applicability of OMB Memo M-20-17 to FEMA Grant Programs

<table>
<thead>
<tr>
<th>OMB Class Exceptions</th>
<th>Explanation</th>
<th>Applicability to FEMA Programs</th>
<th>Non-Disaster Grants *</th>
<th>Disaster Grants *</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Flexibility with SAM Registration</td>
<td>SAM registrations expiring before May 16, 2020 will be afforded one-time 60-day extension. GSA is executing. Applicants not previously registered must still register.</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
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<td>2. Flexibility Application Deadline</td>
<td>FEMA may provide flexibility with regard to the submission of competitive applications in response to specific announcements, as well as unsolicited applications.</td>
<td></td>
<td>Yes, pursuant to program discretion.</td>
<td>Yes, pursuant to program discretion.</td>
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<tr>
<td>3. Waiver for NOFO Publication</td>
<td>For competitive programs, would allow FEMA to publish emergency NOFOs for less than 30 days without having to individually justify it. Would result in short application period.</td>
<td></td>
<td>FEMA not invoking at this time.</td>
<td>N/A</td>
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<tr>
<td>4. No-cost Extensions on Expanding Awards</td>
<td>Subject to statutory limitations, allows FEMA to extend POP deadlines by 12 additional months for awards that are open as of 3/31/20 &amp; are set to expire on or before 12/31/20 to allow time for recipient assessments, resuming individual projects, and submitting reports.</td>
<td></td>
<td>Yes, extension requests can be made pursuant to the conditions outlined in the award and FEMA will provide flexibilities to approve those requests to the greatest extent possible.</td>
<td>Yes, extension requests can be made pursuant to the conditions outlined in the award and FEMA will provide flexibilities to approve those requests to the greatest extent possible.</td>
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</tbody>
</table>

* If you are uncertain whether your grant(s) is a non-disaster or disaster grant, contact your respective grant program office for clarity.
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<td>5. Abbreviated Noncompetitive Continuation Requests</td>
<td>Applies to continuation requests scheduled to arrive between 4/1/2 and 12/31/20. Only applies to continuation awards, and FEMA does not make continuation awards</td>
<td>Non-Disaster Grants *: N/A</td>
</tr>
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<td></td>
<td>Disaster Grants *: N/A</td>
</tr>
<tr>
<td>6. Allowability of Salaries &amp; Other Project Activities</td>
<td>FEMA will allow recipients to charge salaries and other costs to the award necessary to resume activities under the award or costs related to interruption of operations or services.</td>
<td>Non-Disaster Grants *: Yes. Recipients and subrecipients are required to maintain appropriate records and cost documentation.</td>
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<td></td>
<td>Disaster Grants *: Yes. Recipients and subrecipients are required to maintain appropriate records and cost documentation.</td>
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<tr>
<td>7. Allowability of Costs Not Normally Chargeable to Awards</td>
<td>FEMA will allow recipients to charge costs to the award related to the cancellation of events, travel, or other activities necessary and reasonable for the performance of the award, or the pausing and restarting of grant funded activities due to the public health emergency, to charge these costs to their award without regard to certain Cost Principle provisions on reasonability, allowability, and allocability.</td>
<td>Non-Disaster Grants *: Yes. Must enquire with program for allowable cost/activities. Recipients and subrecipients are required to maintain appropriate records and cost documentation.</td>
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<tr>
<td></td>
<td></td>
<td>Disaster Grants *: Yes. Must enquire with program for allowable cost/activities. Recipients and subrecipients are required to maintain appropriate records and cost documentation.</td>
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<tr>
<td>8. Prior Approval Requirement Waivers</td>
<td>FEMA may waive prior approval requirements identified in 2 C.F.R. § 200.407 as necessary to effectively address the response.</td>
<td>Non-Disaster Grants *: Prior approval requirements will be waived on a program-by-program basis by the specific grant program offices at their discretion.</td>
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<td>Disaster Grants *: Prior approval requirements will be waived on a program-by-program basis by the specific grant program offices at their discretion.</td>
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<td>9. Exemption of Certain Procurement Requirements</td>
<td>FEMA will waive the prohibition in the procurement standards on geographic preferences under 2 C.F.R. § 200.319(b) and requirement that recipients take certain socioeconomic steps under 2 C.F.R. § 200.321.</td>
<td>Yes, Yes</td>
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<td>10. Extension of Financial, Performance &amp; Other Reporting</td>
<td>FEMA may allow recipients to delay submitting reports up to 3 months beyond the normal due date. But the reports must be submitted at the end of the postponed period. FEMA is waiving the requirement for recipients to notify the agency of problems, delays, or adverse conditions related to COVID-19. Recipients should nonetheless document such problems, delays, or adverse conditions related to COVID-19 in their internal grant files.</td>
<td>Yes, Yes</td>
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<tr>
<td>11. Extension of Currently Approved Indirect Cost Rates</td>
<td>Where FEMA is the cognizant agency for indirect costs FEMA will approve recipient requests for an extension on the use of current indirect cost rates for one additional year without submission of an indirect cost proposal and may provide other related relief.</td>
<td>Yes, if non-federal entity is impacted by COVID-19. This class exception is not applicable to specific grant programs, but rather applies to the small number of certain non-federal entities where FEMA is the cognizant agency for indirect cost.</td>
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<td>12. Extension of Closeout</td>
<td>For recipients unable to meet original closeout due dates, FEMA will allow a recipient to delay submission of any pending closeout reports for expired projects, provided the recipient provides proper notice about the reporting delay. The delay may not exceed six months. Notably, it does not provide class extension of liquidation deadlines.</td>
<td>Yes</td>
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<td>13. Extension of Single Audit Submission</td>
<td>Where FEMA is the cognizant or oversight agency for audit, it will allow recipients and subrecipients that have not yet filed their Single Audits as of March 17, 2020, and that have fiscal year-ends through June 30, 2020, to delay completing and submitting the Single Audit reporting package by 6 months.</td>
<td>Yes, if non-federal entity is impacted by COVID-19. This class exception is not applicable to specific grant programs, but rather applies to the small number of certain non-federal entities where FEMA is the cognizant agency or oversight agency for audit.</td>
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March 19, 2020

M-20-17

MEMORANDUM TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM: Margaret Weichert
Deputy Director of Management

SUBJECT: Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations

On March 9, 2020, OMB issued M-20-11, “Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly impacted by the Novel Coronavirus (COVID-19),” to provide agencies with additional flexibilities for grants assisting the response to COVID-19. The scope of the M-20-11 was narrowly crafted to provide flexibility to grant recipients performing essential research and services necessary to carry out the emergency response related to COVID-19.

This memorandum provides similar administrative relief listed in M-20-11 to an expanded scope of recipients affected by the loss of operational capacity and increased costs due to the COVID-19 crisis. Many of the operational impacts and costs are unknowable at this point, as they will depend on the spread of the coronavirus and response dictated by public health needs. 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. As program managers are considering administrative relief, they should be prudent in their stewardship of Federal resources which includes giving consideration to potential offsets—e.g. reduction in training and travel. In addition, the flexibilities provided within this memorandum, agencies are reminded of their existing flexibility to issue exceptions on a case-by-case basis in accordance with 2 CFR § 200.102, Exceptions. M-20-11 shall continue to apply, and Appendix A describes the exceptions granted under this memorandum to recipients affected by the loss of operational capacity. These exceptions are time limited and will be reassessed by OMB within 90 days of this Memo.

Questions regarding the above administrative relief provisions should be directed to Office of Federal Financial Management Grant link at GrantsTeam@omb.eop.gov. OMB will continue to provide updates and additional information as the situation unfolds. For the latest information, sign up for the Grants Community of Practice by clicking at: https://www.performance.gov/CAP/grants/
Appendix A – Administrative Relief Exceptions for COVID-19 Crisis

Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19 related grants and other types of Federal grants). Awarding agencies are required to maintain records on the level of particular exceptions provided to recipients. For items 6 and 7, awarding agencies must require recipients to maintain appropriate records and documentation to support the charges against the Federal awards.

1. **Flexibility with SAM registration.** (2 CFR § 200.205)

   Awarding agencies can relax the requirement for active System for Award Management (SAM) registration at time of application in order to expeditiously issue funding. At the time of award, the requirements of 2 CFR § 200.205, *Federal awarding agency review of risk posed by applicants*, continue to apply. Current registrants in SAM with active registrations expiring before May 16, 2020 will be afforded a one-time extension of 60 days.

2. **Flexibility with application deadlines.** (2 CFR § 200.202)

   Awarding agencies may provide flexibility with regard to the submission of competing applications in response to specific announcements, as well as unsolicited applications. As appropriate, agencies should list specific guidance on their websites and/or provide a point of contact for an agency program official.

3. **Waiver for Notice of Funding Opportunities (NOFOs) Publication.** (2 CFR § 200.203)

   For competitive grants and cooperative agreements, awarding agencies can publish emergency Notice of Funding Opportunities (NOFOs) for less than thirty (30) days without separately justifying shortening the timeframe for each NOFO. Awarding agencies would still be required to document and track NOFOs published for less than thirty (30) days under this emergency waiver.

4. **No-cost extensions on expiring awards.** (2 CFR § 200.308)

   To the extent permitted by law, awarding agencies may extend awards which were active as of March 31, 2020 and scheduled to expire prior or up to December 31, 2020, automatically at no-cost for a period of up to twelve (12) months. This will allow time for recipient assessments, the resumption of many individual projects, and a report on program progress and financial status to agency staff. Project-specific financial and performance reports will be due 90 days following the end date of the extension. Awarding agencies will examine the need to extend other project reporting as the need arises.
5. **Abbreviated non-competitive continuation requests.** (2 CFR § 200.308)

For continuation requests scheduled to come in from April 1, 2020 to December 31, 2020, from projects with planned future support, awarding agencies may accept a brief statement from recipients to verify that they are in a position to: 1) resume or restore their project activities; and 2) accept a planned continuation award. Awarding agencies should post any specific instructions on their website. Awarding agencies will examine the need to extend this approach on subsequent continuation award start dates as recipients have an opportunity to assess the situation.

6. **Allowability of salaries and other project activities.** (2 CFR § 200.403, 2 CFR § 200.404, 2 CFR § 200.405)

Awarding agencies may allow recipients to continue to charge salaries and benefits to currently active Federal awards consistent with the recipients’ policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal. Awarding agencies may allow other costs to be charged to Federal awards necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project. Awarding agencies may also evaluate the grantee’s ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances—based on subsequent progress reports and other communications with the grantee. Awarding agencies must require recipients to maintain appropriate records and cost documentation as required by 2 CFR § 200.302 - Financial management and 2 CFR § 200.333 - Retention requirement of records to substantiate the charging of any salaries and other project activities costs related to interruption of operations or services.

7. **Allowability of Costs not Normally Chargeable to Awards.** (2 CFR § 200.403, 2 CFR § 200.404, 2 CFR § 200.405)

Awarding agencies may allow recipients who incur costs related to the cancellation of events, travel, or other activities necessary and reasonable for the performance of the award, or the pausing and restarting of grant funded activities due to the public health emergency, to charge these costs to their award without regard to 2 CFR § 200.403, Factors affecting allowability of costs, 2 CFR § 200.404, Reasonable costs, and 2 CFR § 200.405, Allocable costs. Awarding agencies may allow recipients to charge full cost of cancellation when the event, travel, or other activities are conducted under the auspices of the grant. Awarding agencies must advise recipients that they should not assume additional funds will be available should the charging of cancellation or other fees result in a shortage of funds to eventually carry out the event or travel. Awarding agencies must require recipients to maintain appropriate records and cost documentation as required by 2 CFR § 200.302 - Financial management and 2 CFR § 200.333 - Retention requirement of records, to substantiate the charging of any cancellation or other fees related to interruption of operations or services. As appropriate, awarding agencies may list additional guidance on specific types of costs on their websites and/or provide a point of contact for an agency program official.

Awarding agencies are authorized to waive prior approval requirements as necessary to effectively address the response. All costs charged to Federal awards must be consistent with Federal cost policy guidelines and the terms of the award, except where specified in this memorandum.


Awarding agencies may waive the procurement requirements contained in 2 CFR § 200.319(b) regarding geographical preferences and 2 CFR § 200.321 regarding contracting small and minority businesses, women’s business enterprises, and labor surplus area firms.


Awarding agencies may allow grantees to delay submission of financial, performance and other reports up to three (3) months beyond the normal due date. If an agency allows such a delay, grantees will continue to draw down Federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period. In addition, awarding agencies may waive the requirement for recipients to notify the agency of problems, delays or adverse conditions related to COVID-19 on a grant by grant basis (200 CFR 200.328(d)(1)).

11. Extension of currently approved indirect cost rates. (2 CFR § 200.414 (c))

Awarding agencies may allow grantees to continue to use the currently approved indirect cost rates (i.e., predetermined, fixed, or provisional rates) to recover their indirect costs on Federal awards. Agencies may approve grantee requests for an extension on the use of the current rates for one additional year without submission of an indirect cost proposal. Agencies may also approve grantee requests for an extension of the indirect cost rate proposal submission to finalize the current rates and establish future rates.


Awarding agencies may allow the grantee to delay submission of any pending financial, performance and other reports required by the terms of the award for the closeout of expired projects, provided that proper notice about the reporting delay is given by the grantee to the agency. This delay in submitting closeout reports may not exceed one year after the award expires.
13. **Extension of Single Audit submission.** *(2 CFR § 200.512)*

Awarding agencies, in their capacity as cognizant or oversight agencies for audit, should allow recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of this memorandum that have fiscal year-ends through June 30, 2020, 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. 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. Recipients and subrecipients taking advantage of this extension would still qualify as a “low-risk auditee” under the criteria of 2 CFR § 200.520 (a) — *Criteria for a low-risk auditee*.

To receive the latest information on grants, including COVID-19 update, sign up for the Grants Community of Practice by clicking at: [https://www.performance.gov/CAP/grants/](https://www.performance.gov/CAP/grants/)