

GAQC Archived COVID-19 Resources

The following includes all archived GAQC resources related to COVID-19. [Access the most current GAQC COVID-19 resources here](#). You may also want to check out the AICPA's [COVID-19 Audit & Assurance toolkit](#) and its [COVID-19 Accounting & Reporting toolkit](#).

The GAQC information provided below is broken down into the following areas:

- [GAQC Alerts](#) Containing COVID-19 Content
- [Archived GAQC Web Events](#) Covering COVID-19 Topics (no-CPE archives)
- [COVID-19-Related Practice Aids and Other Information](#)

GAQC Alerts Containing COVID-19 Content

- [GAQC Alert #424](#) – 6-Month Single Audit Extension, American Rescue Plan Act, HEERF Guidance, and More News
- [GAQC Alert #423](#) – New SEFA Practice Aid, PRF Update, Vaccine Information, and Other COVID-19-Related News
- [GAQC Alert #420](#) – Register for Single Audit Q&A Event, PRF and Other COVID-19-Related News
- [GAQC Alert #419](#) – Supplement Addendum Released, 3-Month Extension for Certain Single Audits, New COVID-19 Relief Bill
- [GAQC Alert #418](#) – COVID-19-Related Event Registration, Full GAQC Web Event Schedule, AICPA Healthcare Web Events
- [GAQC Alert #417](#) – Supplement Addendum Update, PRF News, and Other Important New
- [GAQC Alert #416](#) – Supplement Addendum Status; Single Audit News, 2020 Illustrative Reports; Upcoming Events
- [GAQC Alert #415](#) – Access COVID-19 Event Archive, COVID-19 and Other Updates, and AICPA 2020 Governmental Guides Available
- [GAQC Alert #413](#) – OMB Releases 2020 Compliance Supplement and GAQC Nonauthoritative Summary of Addendum Contents
- [GAQC Alert #412](#) – OMB Revises Uniform Guidance and Supplement Status
- [GAQC Alert #411](#) – HHS Provider Relief Funds Subject to Audit and Other COVID-19 Related News
- [GAQC Alert #410](#) – SLG A&A COVID-19 Guidance, COVID Audit Extension Update, and Other News
- [GAQC Alert #409](#) – OMB Rescinds 6-Month Single Audit Submission Extension for June 30, 2020 and Other Year-Ends
- [GAQC Alert #408](#) – Summary of New COVID-19 Programs, UG Applicability, and 2020 OMB Supplement Status
- [GAQC Alert #407](#) – GASB COVID-19 Technical Bulletin Exposure Draft

Archived GAQC Web Events Covering COVID-19 Topics (no-CPE archives)

- **Government Auditing Standards Fundamentals** ([Audio Playback](#)) ([Access Slides](#))
Originally presented on February 17, 2021. Open to public.
- **Single Audit Lightning Round** ([Audio Playback](#)) ([Access Slides](#))
Originally presented on January 28, 2021. Open to public.
- **An Audit Primer for Auditors of For-Profit Entities Receiving HHS Provider Relief Funds** ([Audio Playback](#)) ([Access Slides](#))
Originally presented on December 15, 2020. Open to public.
- **OMB Supplement Addendum and the Latest COVID-19 Single Audit Implications** ([Audio Playback](#)) ([Access Slides](#))
Originally presented on December 10, 2020. Open to public.
- **Preparing for Your First Single Audit: An Auditee Perspective** ([Audio Playback](#)) ([Access Slides](#))
Originally presented on September 14, 2020. Open to public.
- **Single Audit Fundamentals 4-Part Series for Auditors** ([access each part here](#))
Originally presented on August 26-27, 2020. Open to public (although does not include COVID-19 content, it will assist in training staff that are encountering single audits for the first time due to increased funding resulting from the pandemic). Open to public.
- **2020 Supplement and COVID-19 Single Audit Implications** ([Audio Playback](#)) ([Access Slides](#))
Originally presented on September 9, 2020. Open to public.
- **2020 Compliance Supplement and Single Audit Update** ([Audio Playback](#)) ([Access Slides](#))
Originally presented on June 30, 2020. Open to public.

COVID-19-Related Practice Aids and Other Information

- AICPA Article, [COVID-19 Funding Could Present New Single Audit Challenges](#)
- [GAQC Nonauthoritative Guidance on the Reporting of Certain COVID-19 Awards on an Accrual Basis SEFA](#) - Issued: 2-4-21
- [JoA Article - Single audits: Deliver high quality in a challenging time](#)
- [Auditing Healthcare Entities Affected by COVID-19](#)
- [Federal Programs Included in the 2020 OMB Compliance Supplement Addendum](#)
- [GAQC Summary of UG Applicability for New COVID-19-Related Federal Programs - as of 2/16/21](#)
- [GAQC Summary of COVID-19 Related Deadline Extensions of Audited Financial Statements and Other Reports](#)
- [AICPA Comment Letter to OMB on Draft 2020 Supplement Addendum](#)
- [AICPA Provides Feedback to OMB on Needed COVID-19 Single Audit Information](#)

- See also GAQC COVID-19 resources for auditors of state and local governments including: [FAQs: State and Local Government Financial Statement Accounting and Auditing Matters and Auditor Reporting Issues Relating to COVID-19](#)