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 #426** – HEERF News, PRF FAQs, GAO COVID-19 Report, Updated YB, SEFA Guidance, and More
- **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)


• **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.*


• **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.*


COVID-19-Related Practice Aids and Other Information

• AICPA Article, [COVID-19 Funding Could Present New Single Audit Challenges](https://www.aicpa.org/Pubs/Technical/33902-003443.cfm)

• **GAQC Nonauthoritative Guidance on the Reporting of Certain COVID-19 Awards on an Accrual Basis SEFA** - Issued: 2-4-21 and Updated 4-14-21

• JoA Article - [Single audits: Deliver high quality in a challenging time](https://www.joa.org/Publications/Articles/Theme/SingleAudits-2Q2020)

• 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