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 #430** – OMB Releases 2021 Compliance Supplement (Learn about key changes/updates)
- **GAQC Alert #429** – Provider Relief Fund Breaking News
- **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)

• **2021 Compliance Supplement and Single Audit Update** [Audio Playback] [Access Slides]  

• **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]  

• **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]  

COVID-19-Related Practice Aids and Other Information

• Blog - [Tips for Working with First Time Single Audit Clients](#)

• JoA Article - [Single Audit Pandemic Aid and Major Program Determination](#)

• 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 and Updated 4-14-21
• 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