



GAQC Summary of COVID-19 Related Deadline Extensions of Audited Financial Statements and Other Reports\*  
As of June 29, 2020

**\*Note: This summary was prepared by staff of the Governmental Audit Quality Center based on extension documents issued by the respective federal agency. When in doubt about a submission deadline, contact the federal agency for advice and clarification.**

Federal Agency	Entity Type	Reporting Due	Original Due Date	Extended Due Date	Notes	Links	GAQC Alert
<b>Office of Management and Budget (OMB) – Single Audit</b>	Recipients subject to the Uniform Guidance that have experienced a loss of operational capacity and increased costs due to COVID-19.	Single audit submission (i.e., reporting package described in section 200.512(c) and data collection form) including the financial statement audit under <i>Government Auditing Standards</i> and the compliance audit.	Fiscal year ends through 12/31/2019.	<p>6 months beyond the normal due date for audits with normal due dates from 3/20/2020 through 6/30/2020</p> <p>3 months beyond the normal due date for audits with normal due dates from 7/31/2020 through 9/30/2020.</p> <p><b>NOTE: See attachment to this document for a snapshot of how the above extensions relate to various fiscal year ends.</b></p>	<p>OMB Memo M-20-26 rescinded previous OMB Memo M-20-17 and significantly changed the previous extensions provided by OMB (which had provided a blanket 6-month exception for recipients and subrecipients with fiscal year-ends through 6/30/2020).</p> <p>Recipients and subrecipients able to take advantage of the above extensions can still qualify as a low-risk auditee and are not required to seek approval for the extension. Finally, recipients and subrecipients should maintain documentation of the reason for delayed filings.</p>	<p><a href="#">OMB Memo M-20-26</a></p> <p><a href="#">OMB Memo M-20-17</a></p>	<p><a href="#">#409</a></p> <p><a href="#">#401</a></p>

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<b>OMB – Single Audit</b>	Recipients subject to the Uniform Guidance receiving funds for coronavirus preparation and response under H.R. 6074. Note that per OMB Memo M-20-11, there could be cases where agencies may decide to apply the guidance in the memo to existing awards that are deemed by the agency to be for continued research and services necessary to carry out the emergency response relating to COVID-19.	Single audit submission (i.e., reporting package described in section 200.512(c) and data collection form), including the financial statement audit under <i>Government Auditing Standards</i> reporting and the compliance audit.		12 months beyond the normal due date. The normal due date is the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.	M-20-11 instructs “awarding agencies” that they can extend the submission deadline. However, it is still unclear how an awarding agency can authorize an extension when the recipient has awards from various federal agencies. We submitted this question to OMB but did not get a response. OMB Memo M-20-11 does note that the delayed completion and submission would still qualify the grantee as a “low-risk auditee.”	<a href="#">OMB Memo M-20-11 Expires on 7/26/2020.</a>	<a href="#">#398</a>
<b>U. S. Department of Housing and Urban Development (HUD)</b>	Multifamily Housing (entities subject to the audit requirements in chapter 3 of the HUD <i>Consolidated Audit Guide</i> )	Audited Financial Statements, Compliance Audit, Agreed-Upon Procedures (AUP) engagement	Due dates before 9/30/2020	9/30/2020	Since March 2020, HUD’s Real Estate Assessment Center has extended the due date for both unaudited and audited submissions several times with the most recent being 9/30/2020.	An updated user alert announcing the 9/30/2020, revised deadline has been posted by HUD and can be viewed <a href="#">at: Multifamily Housing- Highlights and Announcements page</a>	<a href="#">#404</a> <a href="#">#399</a>

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HUD	Lenders – Single Family Housing (lenders subject to chapter 7 of the HUD <i>Consolidated Audit Guide</i> )	Audited Financial Statements, Compliance Audit, AUP Engagement	3/31/2020	4/30/2020	This extension has expired.		<a href="#">#399</a>
HUD	Ginnie Mae (lenders subject to the audit requirements in chapter 6 of the HUD <i>Consolidated Audit Guide</i> )	Annual Audited Financial Statements	3/31/2020	4/30/2020	This extension has expired.	<a href="#">Annual Audited Financial Statement Deadline Extension (APM 20-02)</a>	<a href="#">#401</a>
HUD	Public Housing Agencies (PHAs)	Unaudited submissions by PHAs with 12/31/2019 and 3/31/2020 year ends	2/29/2020 & 5/31/2020	8/31/2020 & 11/30/2020	QC15 of the PHA FAQs extends the submission deadline for unaudited submissions. PHAs are not required to seek HUD approval for these extensions.	<a href="#">COVID-19 FAQs for Public Housing Agencies</a>	<a href="#">#404</a>
U.S. Department of Agriculture (USDA)	Electric and telecommunications borrowers	Annual audit required under <a href="#">7 CFR 1773, Rural Utilities Service Policy on Audits of RUS Borrowers and Grantees</a> .	See 7 CFR 1773 for reporting deadlines.	Financial statement audits due from March 2020 through July 2020 are now due 8/31/20.	A USDA letter sent to electric and telecommunications borrowers on June 24, 2020, extended a previously granted 60-day extension for audits that had been due to USDA by March or April 2020.	<a href="#">USDA Rural Development COVID-19 Resources</a>	<a href="#">#401 &amp; #402</a>
USDA	Multifamily Housing	Section 515 Annual Financial Statements	3/31/2020	5/31/2020	This extension has expired. However, USDA has indicated that State Program Directors are able to extend the deadline for specific	<a href="#">USDA Rural Development COVID-19 Resources</a>	<a href="#">#402</a>

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					projects out to 6/30/2020 if needed. To request an extension, reach out to the assigned serving staff for the project.		
<b>U.S. Department of Energy - NNSA (National Nuclear Security Administration)</b>	For-profit entities	Compliance audits required under 2 CFR § 910.501 Audit Requirements	Fiscal year-ends through June 30, 2020 (see Notes column)	6 months beyond the normal due date (see Notes column)	This extension was based on NNSA implementation of OMB Memo M-20-17. As noted above, M-20-17 has been rescinded by OMB Memo M-20-26. Will have to wait for the NNSA implementation of M-20-26 to provide an update to the extension information for this item.	<a href="#">COVID-19 Attachment 2: DOE-NNSA Implementation of OMB Memo M-20-17</a>	<a href="#">#404</a>

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ATTACHMENT – SNAPSHOT OF IMPACT OF OMB MEMO M-20-26 EXTENSTION CHANGES ON VARIOUS FISCAL YEAR-ENDS		
Fiscal Year End	Normal Due Date*	Extended Due Date**
<b><u>Year-ends still provided with a 6-month single audit extension under M-20-26</u></b>		
June 30, 2019	March 31, 2020	September 30, 2020
July 31, 2019	April 30, 2020	November 2, 2020
August 31, 2019	May 31, 2020	November 30, 2020
September 30, 2019	June 30, 2020	December 30, 2020
<b><u>Year-ends that have been reduced to a 3-month single audit extension under M-20-26</u></b>		
October 31, 2019	July 31, 2020	November 2, 2020
November 30, 2019	August 31, 2020	November 30, 2020
December 31, 2019	September 30, 2020	December 31, 2020
<b><u>Year-ends that are no longer provided with an extension</u></b>		
January 31, 2020	November 2, 2020	No Extension – Normal UG due date applies
February 29, 2020	November 30, 2020	No Extension – Normal UG due date applies
March 31, 2020	December 31, 2020	No Extension – Normal UG due date applies
April 30, 2020	February, 2021	No Extension – Normal UG due date applies
May 31, 2020	March 1, 2021	No Extension – Normal UG due date applies
June 30, 2020	March 31, 2021	No Extension – Normal UG due date applies

\*\* Per section 200.512 of the Uniform Guidance, if the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. Dates in these columns have been adjusted accordingly in those situations.