



NOTE: This document is non-authoritative. The GAQC will update this document on a periodic basis. If you print this document, be sure to check the GAQC Web site regularly to check the “as of” date. If it has changed, you will know there has been an update (items with changes are noted below with a date). Auditees and auditors should refer to the final 2020 OMB Compliance Supplement, once issued, for authoritative guidance on new COVID-19 programs.

GAQC Summary of Uniform Guidance (UG) Applicability for New COVID-19-Related Federal Programs (as of September 4, 2020)

The GAQC has prepared the following summary of information about federal programs that have been established as a result of the Novel Coronavirus (COVID-19) pandemic. Much of the information has been developed based on public information in <https://beta.sam.gov/> (referred to as Assistance Listing). However, the Assistance Listing has been changing on a periodic basis, so you are encouraged to check directly by clicking on the hyperlinked program titles below. The Notes column includes any other pertinent information the GAQC is aware of regarding the program. We are providing this summary to assist members with gathering initial information to help in the audit planning process and for purposes of discussions with clients.

Assistance Listing number (also referred to as CFDA#) and federal agency name	Assistance Listing title or description and link to https://beta.sam.gov/ section	Does the Assistance Listing indicate that UG applies?	If yes, which UG Subparts are stated to apply from a compliance perspective?*	Does the Assistance Listing indicate that the single audit requirements in Subpart F of the UG apply?	Links to relevant agency information	Notes
Largest New Programs (presented in order of total size of program)						
59.073 (Small Business Administration (SBA))	Paycheck Protection Loan Program (PPP)	No	N/A	N/A	<p>SBA PPP Web page (https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program)</p> <p>FAQ document for faith-based organizations https://www.sba.gov/sites/default/files/2020-06/SBA%20Faith-Based%20FAQ%20Final-508.pdf</p> <p>ADDED 9-4-20: FAQs for Lenders and Borrowers (08/11/2020) (https://www.sba.gov/document/support-faq-lenders-borrowers)</p> <p>ADDED 9-4-20: AICPA PPP Resources: https://future.aicpa.org/resources/toolkit/paycheck-protection-program-resources-for-cpas</p>	Some not-for-profits may have received these loans. However, as noted, they are not subject to single audit. See also GAQC Alert #404 .
93.498 (Health and Human Services (HHS))	Provider Relief Fund	Yes	Subparts B, D, and E	Yes	https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html	UPDATED 7-21-20: Beta.sam.gov indicates subparts B, D, and E of the UG apply to non-federal entities (i.e., states, local governments, not-for-profits) receiving these funds and that the program will be subject to single audit. While HHS had been deliberating that conclusion internally, HHS has



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						<p>now confirmed to the GAQC that the information in Beta.sam.gov is correct and that these funds will be subject to single audit for non-federal entities.</p> <p>UPDATED 9/4/20: This program is expected to be included in OMB's expected Fall addendum to the 2020 <i>Compliance Supplement</i>. See the GAQC nonauthoritative listing, Federal Programs Expected to be Included in the 2020 OMB Compliance Supplement Addendum, for a full list of programs expected in the Addendum.</p> <p>As it relates to for-profit entities that expend \$750,000 or more of these funds during the entity's fiscal year, HHS has now informed the GAQC that these funds <u>will</u> be subject to audit as described in section 75.216 of HHS's adoption of the Uniform Guidance. That section discusses two options for audit: (1) A financial related audit of a particular award or multiple HHS programs in accordance with <i>Government Auditing Standards</i>; or (2) A full single audit that meets the requirements contained in subpart F. The GAQC Executive Committee is currently discussing best practices for performing these for-profit engagements and will consult with HHS as well. Watch for more information from the GAQC in the coming weeks.</p>
21.019 (Treasury)	Coronavirus Relief Fund (CRF)	Yes	Subpart D Sections 200.303 on internal controls and 200.330 - 200.332 on subrecipient monitoring	Yes	<p>Treasury CRF Web page (https://home.treasury.gov/policy-issues/cares/state-and-local-governments)</p> <p>Treasury CRF FAQs (https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf)</p> <p>ADDED 9/4/20: Treasury CRF Guidance document (https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf)</p> <p>ADDED 9/4/20: Frequently Asked Questions Related to Reporting and Recordkeeping</p>	<p>While beta.sam.gov and the Treasury FAQs indicate that the UG single audit rules apply, the GAQC has inquired with OMB about its intent since only 2 individual sections of the UG are identified as being applicable in beta.sam.gov (i.e., internal control and subrecipient monitoring). We will communicate more information when we have it from OMB and/or Treasury. However, it may be that we will not have an answer to this question until a <i>Compliance Supplement</i> section is developed for this program.</p> <p>Separately, while CRF funds were directly provided to states and certain larger local governments, many of the direct recipients have already or will be passing down some of the CRF proceeds to other non-federal entities that did not receive the funding directly. So, even if your client did not receive CRF funds directly, they may still receive these funds indirectly.</p>



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					<p>https://www.oversight.gov/sites/default/files/oig-reports/OIG-CA-20-028.pdf)</p> <p>ADDED 7/21/20: Guidance for State, Territorial, Local, and Tribal Governments https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf)</p> <p>ADDED 7/21/20: Recipient Reporting and Record Retention Requirements https://home.treasury.gov/system/files/136/IG-Coronavirus-Relief-Fund-Recipient-Reporting-Record-Keeping-Requirements.pdf</p> <p>Treasury Summary of Funds Disbursed to State and Local Governments https://home.treasury.gov/system/files/136/Payments-to-States-and-Units-of-Local-Government.pdf)</p>	<p>Finally, per the Treasury FAQs, the funds are not considered to be grants but are “other financial assistance” under Section 200.40 of the UG.</p> <p>UPDATED 9/4/20: This program is expected to be included in OMB’s expected Fall addendum to the 2020 <i>Compliance Supplement</i>. See the GAQC nonauthoritative listing, Federal Programs Expected to be Included in the 2020 OMB Compliance Supplement Addendum, for a full list of programs expected in the Addendum.</p>
84.425 (Education)	<p>Education Stabilization Fund which is comprised of Education Stabilization Fund Discretionary Grants</p> <ul style="list-style-type: none"> 84.425B - Rethink K12 Education Models Grants 84.425G - Reimagining Workforce Preparation Grants <p>Governor’s Emergency Education Relief Fund (84.425C) Elementary and Secondary School Emergency Relief Fund (84.425D)</p>	Yes	Subparts B, C, D, and E	Yes	<p>https://oese.ed.gov/offices/education-stabilization-fund/ (This is the main Education Web page where you can also access subpages for each of the various individual programs.)</p>	<p>In addition to the beta.sam.gov listing, the Recipient’s Funding Certification and Agreements provided on the individual program sections included on the Education Stabilization Fund Web site directly indicate that among the applicable acts, regulations and assurances that recipients must comply with is the Uniform Guidance.</p> <p>Initial indications provided to the GAQC from Education’s Office of Inspector General is that, for major program purposes, all subsections of 84.425 would be treated as one program for situations where entities are expending funds under various of the programs under the 84.425 umbrella.</p> <p>UPDATED 9/4/20: This program is expected to be included in OMB’s expected Fall addendum to the 2020 <i>Compliance Supplement</i>. See the GAQC nonauthoritative listing, Federal Programs Expected to be Included in the 2020 OMB Compliance Supplement Addendum, for a full list of programs expected in the Addendum.</p>



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	Higher Education Emergency Relief Fund <ul style="list-style-type: none"> • Student Portion (84.425E) • Institutional Portion (84.425F) • Historically Black Colleges and Universities (84.425J) • American Indian Tribally Controlled Colleges and Universities (84.425K) • Minority Serving Institutions Strengthening Institutions Program (84.425L) • Strengthening Institutions Program (84.425M) FIPSIE (84.425N) Formula Grants to the Outlying Areas <ul style="list-style-type: none"> • SEAs (84.425A) • Governors (84.425H) 					
Other New Programs (in CFDA number order)						



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10.130 (Agriculture)	Coronavirus Food Assistance Program (CFAP)	No	N/A	N/A	https://www.farmers.gov/cfap	Provides direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.
16.034 (Justice)	Coronavirus Emergency Supplemental Funding Program	Yes	Subparts B, C, D, and E	Yes	https://bja.ojp.gov/funding/opportunities/bja-2020-18553	Provides assistance to state and local governments and tribes to support needs related to coronavirus, including overtime for state, local, and tribal officers; personal protective equipment and supplies; and medical needs and other supplies for inmates in state, local, and tribal prisons, jails, and detention centers. UPDATED 9/4/20: This program is expected to be included in OMB's expected Fall addendum to the 2020 <i>Compliance Supplement</i> . See the GAQC nonauthoritative listing, Federal Programs Expected to be Included in the 2020 OMB Compliance Supplement Addendum , for a full list of programs expected in the Addendum.
21.018 (Treasury)	Coronavirus Relief - Pandemic Relief for Aviation Workers	No	N/A	N/A		Provides payments to passenger air carriers, cargo air carriers, and certain contractors that must be used exclusively for the continuation of payment of employee salaries, wages, and benefits.
No Assistance Listing (Treasury, Internal Revenue Service)	NEW 9/4/20: Employee Retention Credit Program	N/A	N/A	No	https://www.irs.gov/coronavirus/employee-retention-credit	NEW 9/4/20: OMB and Treasury staff have confirmed in writing to GAQC that this program is not subject to single audit. The Employee Retention Credit is a refundable tax credit against certain employment taxes equal to 50 percent of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make.



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						Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.
32.006 (Federal Communications Commission or FCC)	COVID-19 Telehealth Program	Yes	Subparts B and E	Yes	https://www.fcc.gov/sites/default/files/covid-19-telehealth-program-90-day-plan.pdf	<p>UPDATED 7/21/20: Previously, the FCC indicated on beta.sam.gov that this program was not subject to the Uniform Guidance or single audit rules. The FCC has now reversed that position and revised beta.sam.gov indicating that subparts B and E of the Uniform Guidance apply, as well as the single audit requirements in subpart F. The agency guidance in the previous column confirms that single audit applies. The columns on this line have been updated to reflect these changes.</p> <p>Program provides funds to eligible health care providers to maximize their provision of connected care services during the COVID-19 pandemic.</p> <p>UPDATED 9/4/20: This program is expected to be included in OMB's expected Fall addendum to the <i>2020 Compliance Supplement</i>. See the GAQC nonauthoritative listing, Federal Programs Expected to be Included in the 2020 OMB Compliance Supplement Addendum, for a full list of programs expected in the Addendum.</p>
59.072 (SBA)	Economic Injury Disaster Loan Emergency Advance	No	N/A	N/A	<p>EIDL Advance page: https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/economic-injury-disaster-loan-emergency-advance</p> <p>EIDL Loan page: https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/economic-injury-disaster-loans</p> <p>FAQ document for faith-based organizations: https://www.sba.gov/sites/default/files/2020-06/SBA%20Faith-Based%20FAQ%20Final-508.pdf</p>	<p>These advances are only provided in amounts up to \$10,000 to provide economic relief to small businesses that are currently experiencing a temporary loss of revenue. The advances are not subject to single audit.</p> <p>However, note that some nonprofit organizations may have received Emergency Injury Disaster Loans (EIDL loans) under the SBA Disaster Assistance Loan program that are subject to single audit (see next line of this table). See also GAQC Alert #404.</p>



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59.008 (SBA)	Disaster Assistance Loans (Economic Injury Disaster Loans)	Yes	None	Yes	https://www.sba.gov/page/disaster-loan-applications	<p>We confirmed with SBA staff that this existing SBA loan program is being used to implement the section of the CARES Act that gave SBA \$10 billion to provide small business owners with low interest working capital loans. Some nonprofit organizations may have received loans under this program that are subject to single audit in amounts of up to \$2 million.</p> <p>There has been some confusion about the difference between the Economic Injury Loan Advance program (prior line of this table) and this program. To clarify, the EIDL loan program is subject to single audit, but the loan advance program is not. See also GAQC Alert #404.</p> <p>UPDATED 7/21/20: Although beta.sam.gov indicates that the audit requirements in subpart F of the Uniform Guidance apply to this program, it also indicates that the other Uniform Guidance subparts are excluded from coverage (e.g., B, C, D, and E). While it is clear that single audit rules apply, the GAQC has an inquiry into SBA about its intent with excluding subparts B - E. We will communicate more information when we have it from OMB and/or SBA.</p>
59.074 (SBA)	Office of Entrepreneurial Development (OED) Resource Partners Training Portal (RPTP)	No	N/A	N/A		An online platform that provides small businesses with access to a consolidation of COVID-19 related information and resources from multiple federal agencies that incorporates an online training program to educate SBA's Resource Partners.
84.184C (Education)	NEW 7/21/20: CARES Act Project SERV	Yes	Subparts B, C, D, and E	Yes	https://oese.ed.gov/offices/education-stabilization-fund/cares-act-project-serv/	<p>NEW 7/21/20: Per the Web page for this program (see link in prior column) Education believes the most prudent approach to determining the best use of CARES Act Project SERV funds is to hold them in reserve while grantees develop and implement plans for using the much larger resources available under the Education Stabilization Fund (see 84.425 above). Thus, this program is not likely to impact June 30, 2020, single audits.</p> <p>Education states it will announce plans for making Project SERV funds available to eligible applicants later in 2020. Note also that the program is</p>



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						being added to existing assistance listing number 84.184 and identified with the letter "C" at the end of the number.
93.461 (HHS)	COVID-19 Testing for the Uninsured	Yes	Subparts B, D, and E	Yes	https://www.hrsa.gov/coviduninsuredclaim	ADDED 9/4/20: This program is expected to be included in OMB's expected Fall addendum to the 2020 <i>Compliance Supplement</i> . See the GAQC nonauthoritative listing, Federal Programs Expected to be Included in the 2020 OMB Compliance Supplement Addendum , for a full list of programs expected in the Addendum.
93.527 (HHS)	Grants for New and Expanded Services under the Health Center Program	Yes	Subparts B, C, D, and E	Yes	https://bphc.hrsa.gov/emergency-response/coronavirus-info	To provide for expanded and sustained national investment in certain health centers including expanding services related to COVID-19 prevention, response, testing, and recovery.
93.665 (HHS)	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	Yes	Subparts B, C, D, and E	Yes	https://www.samhsa.gov/grants/grant-announcements/fg-20-006?mc_cid=7ca99f0814&mc_eid=333018f38d	This program is to assist states, territories, and tribes to provide increased mental and substance use disorder services within their state, territory, and tribe during the COVID-19 pandemic.
93.697 (HHS)	COVID-19 Testing for Rural Health Clinics	Yes	Subparts B, D, and E	Yes	https://www.hhs.gov/about/news/2020/05/20/hhs-provides-225-million-for-covid19-testing-in-rural-communities.html	Provides funding specifically for COVID-19 testing and related expenses to rural health clinics. UPDATED 9/4/20: This program is expected to be included in OMB's expected Fall addendum to the 2020 <i>Compliance Supplement</i> . See the GAQC nonauthoritative listing, Federal Programs Expected to be Included in the 2020 OMB Compliance Supplement Addendum , for a full list of programs expected in the Addendum.
*UG Subparts referred to are as follows: B = General provisions; C = Federal Award Requirements and Contents of Federal Awards; D = Post Federal; Award Requirements; and E = Cost Principles						