



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. 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 June 16, 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 |
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| Largest New Programs (presented in order of total size of program) | | | | | | |
| 59.073 (Small Business Administration (SBA)) | Payment Protection Program (PPP) | No | N/A | N/A | SBA PPP Web page (https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program) FAQ document for faith-based organizations https://www.sba.gov/sites/default/files/2020-06/SBA%20Faith-Based%20FAQ%20Final-508.pdf | 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 | As of the date this table was prepared, HHS has updated beta.sam.gov to indicate subparts B, D, and E of the UG apply to entities receiving these funds and that the program will be subject to single audit. However, we are aware that HHS is still holding internal discussions about this decision and the situation remains fluid. Watch for future GAQC communications for any new developments or changed decisions. Also, many for-profit entities received these funds. We are aware that HHS is separately discussing what audit requirements, if any, will be applied to those entities. We will communicate more information once we have it from HHS. |



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| 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>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>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, which is expected to occur over the summer months.</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> <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> |
| 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 | 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>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> |



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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) | | | | | | |
| 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. |



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| 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. |
| 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. |
| 32.006 (Federal Communications Commission) | COVID-19 Telehealth Program | No | N/A | N/A | | Provides funds to eligible health care providers to maximize their provision of connected care services during the COVID-19 pandemic. |
| 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.com/funding-a-business/government-small-business-loans/eidl/</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> |
| 59.008 (SBA) | Disaster Assistance Loans (Economic Injury Disaster Loans) | Yes | Subparts B, C, D, and E | Yes | https://www.sba.gov/page/disaster-loan-applications | 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. |



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| | | | | | | 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 . |
| 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. |
| 93.461 (HHS) | Uninsured COVID Testing and Treatment | Yes | Subparts B, D, and E | Yes | https://www.hrsa.gov/coviduninsuredclaim | |
| 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) | Rural Health Clinic Testing | 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. |

*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