



GAQC Summary of COVID-19 Related Deadline Extensions of Audited Financial Statements and Other Reports
As of April 28, 2021

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
Office of Management and Budget (OMB) – Single Audit	Recipients and subrecipients subject to the Uniform Guidance	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.	The normal due date for single audits is the earlier of 30 calendar days after receipt of the auditor's reports or 9 months after the end of the audit period.	6-months beyond the normal due date for auditees that had not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of OMB Memo M-20-21 (i.e., 3/19/21).	This extension does not require individual recipients and subrecipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and subrecipients should maintain documentation of the reason for the delayed filing. Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520(a). Note also that this extension is broader than previous OMB extensions in that it is not linked to the receipt of COVID-19 funding or operational impacts due to	OMB Memorandum M-21-20, <i>Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources</i>	#424

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					COVID-19 like previous extensions (e.g., provided by OMB Memos M-20-26, M-20-17, and M-20-11).		
U. S. Department of Housing and Urban Development (HUD)	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 submitted through HUD's Financial Assessment system (FASS)	Due dates between October 1, 2020 and June 30, 2021	6/30/2021	On March 30, 2021, HUD issued, Waiver of Submission Deadline for Certain Financial Reports for Owners of Multifamily Projects and Residential Care Facilities , to provide additional time for the applicable entities to submit the required financial information to HUD given the impact the COVID-19 pandemic. The waiver extends the submission requirement through FASS with certain limitations. This extension does not apply to submissions that were due on or before September 30, 2020, as HUD had already granted a waiver to extend the timeframe for these submissions. See <i>GAQC Alerts</i> #404 and #399 for previous extension information).	Waiver of Submission Deadline for Certain Financial Reports for Owners of Multifamily Projects and Residential Care Facilities	#426
HUD	Lenders – Single Family Housing (lenders subject to chapter 7 of the HUD	Audited Financial Statements, Compliance	3/31/2020	4/30/2020	This extension has expired.		#399

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	<i>Consolidated Audit Guide)</i>	Audit, AUP Engagement					
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.	<i>Annual Audited Financial Statement Deadline Extension</i> (APM 20-02)	<u>#401</u>
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	This extension has expired.	<i>COVID-19 FAQs for Public Housing Agencies</i>	<u>#404</u>
U.S. Department of Agriculture (USDA)	Electric and telecommunications borrowers	Annual audit required under <i>7 CFR 1773, Rural Utilities Service Policy on Audits of RUS Borrowers and Grantees.</i>	See 7 CFR 1773 for reporting deadlines.	Financial statement audits due from March 2020 through July 2020 are now due 8/31/20.	This extension has expired.	<i>USDA Rural Development COVID-19 Resources</i>	<u>#401 & #402</u>
USDA	Multifamily Housing	Section 515 Annual Financial Statements	3/31/2020	5/31/2020	This extension has expired.	<i>USDA Rural Development COVID-19 Resources</i>	<u>#402</u>
U.S. Department of Energy - NNSA (National Nuclear Security Administration)	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 has expired.	<i>COVID-19 Attachment 2: DOE-NNSA Implementation of OMB Memo M-20-17</i>	<u>#404</u>

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ATTACHMENT – SNAPSHOT OF IMPACT OF 6-MONTH EXTENSION PROVIDED BY OMB MEMO 21-20 FOR AUDITS NOT SUBMITTED AT 3/19/21**		
Fiscal Year End	Normal Due Date*	Extended Due Date*
June 30, 2020	March 31, 2021	September 30, 2021
July 31, 2020	April 30, 2021	October 31, 2021
August 31, 2020	May 31, 2021	November 30, 2021
September 30, 2020	June 30, 2021	December 31, 2021
October 31, 2020	July 31, 2021	January 31, 2022
November 30, 2020	August 31, 2021	February 28, 2022
December 31, 2020	September 30, 2021	March 31, 2022
January 31, 2021	October 31, 2021	April 30, 2022
February 28, 2021	November 30, 2021	May 31, 2022
March 31, 2021	December 31, 2021	June 30, 2022
April 30, 2021	January 31, 2022	July 31, 2022
May 31, 2021	February 28, 2022	August 31, 2022
June 30, 2021	March 31, 2022	September 30, 2022

* 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 NOT been adjusted accordingly for those situations.

**Note that while we are only illustrating year-ends of June 30, 2020 and later, if a single audit for a year-end prior to June 30, 2020, had not been submitted at 3/19/21, the extension could be applied.