

## FEDERAL AUDIT CLEARINGHOUSE EXTENDED SUBMISSION DATES **Frequently Asked Questions (FAQs)**

*Updated through March 24, 2021, and reflect the most recent guidance provided by OMB Memo M-21-20.*

Due to COVID-19, the federal government has significantly increased its federal funding. This increase has caused many entities to surpass the Office of Management and Budget's (OMB) \$750,000 threshold that requires a single audit and, by extension, filing of a Data Collection Forms (DCF) with the Federal Audit Clearinghouse (FAC).

**FAQ 1:** Given the increased volume, has the OMB granted extensions?

**Answer 1:** Yes. The OMB granted multiple extensions related to the DCF filing deadlines. However, some of those extensions were later rescinded. The extensions and rescissions have occurred quickly, so keeping up-to-date is difficult.

**FAQ 2:** Were extensions granted for all entities receiving federal funding?

**Answer 2:** Yes. However, there are caveats that exist. While extensions were granted to all entities, those with fiscal years ending subsequent to December 31, 2019, that did not expend COVID-19 funding, do not qualify for the OMB's extensions, unless the DCF had not been filed as of March 19, 2021. On March 19, 2021, OMB Memo M-21-20 provided for an extension six months beyond the normal filing date for all entities with a year end of June 30, 2021. Below, the extensions have been categorized into three groups. You may refer to the following FAQs for more information regarding each group.

- **FAQ 4:** Organizations that expended COVID-19 funding and filed prior to March 19, 2021
- **FAQ 5:** Organizations that did not expend COVID-19 funding and filed prior to March 19, 2021
- **FAQ 6:** All organizations that did not file prior to March 19, 2021

**FAQ 3:** If my organization qualifies, then where and how do we file the extension?

**Answer 3:** The described extensions are automatic. This means that no action is required by the auditee or auditor.

**FAQ 4:** What are the due dates for entities that have expended COVID-19 funding and filed prior to March 19, 2021?

**Answer 4:** The following table applies only to entities that expended COVID-19 funding during the year under audit and are not covered by the extensions effective on March 19, 2021:

<i><b>Fiscal Year End Date</b></i>	<i><b>Original Due Date</b></i>	<i><b>Current Due Date</b></i>
January 31, 2020	October 31, 2020 <i>November 2, 2021*</i>	January 31, 2021 <i>February 1, 2021*</i>
February 29, 2020	November 30, 2020	February 28, 2021 <i>March 1, 2021*</i>
March 31, 2020	December 31, 2020	March 31, 2021
April 30, 2020	January 31, 2021 <i>February 1, 2021*</i>	April 30, 2021
May 31, 2020	February 28, 2021 <i>March 1, 2021*</i>	May 31, 2021 <i>June 1, 2021*</i>
June 30, 2020	March 31, 2021	June 30, 2021

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<i>Fiscal Year End Date</i>	<i>Original Due Date</i>	<i>Current Due Date</i>
July 31, 2020	April 30, 2021	July 31, 2021 <i>August 2, 2021*</i>
August 31, 2020	May 31, 2021 <i>June 1, 2021*</i>	August 31, 2021
September 30, 2020	June 30, 2021	September 30, 2021

*\*Note: The dates in italics have been adjusted for weekends and Federal holidays.*

Source: Addendum to the 2020 OMB Compliance Supplement – Appendix VII

**FAQ 5:** What are the due dates for entities that did not expend COVID-19 funding and filed prior to March 19, 2021?

**Answer 5:** The following table applies only to entities that did not expend COVID-19 funding during the year under audit and are not covered by the extensions effective on March 19, 2021:

<i>Fiscal Year End Date</i>	<i>Original Due Date</i>	<i>Current Due Date</i>
June 30, 2019	March 31, 2020	September 30, 2020
July 31, 2019	April 30, 2020	October 31, 2020 <i>November 2, 2021*</i>
August 31, 2019	May 31, 2020 <i>June 1, 2020*</i>	November 30, 2020
September 30, 2019	June 30, 2020	December 31, 2020
October 31, 2019	July 31, 2020	January 31, 2021 <i>February 1, 2021*</i>
November 30, 2019	August 31, 2020	February 28, 2021 <i>March 1, 2021*</i>
December 31, 2019	September 30, 2020	March 31, 2021

*\*Note: The dates in italics have been adjusted for weekends and Federal holidays.*

Source: OMB Memo M-20-26

**FAQ 6:** What are the due dates for all entities that did not file prior to March 19, 2021?

**Answer 6:** The following table applies to all entities required to file with the Federal Audit Clearinghouse and have not as of March 19, 2021:

<i>Fiscal Year End Date</i>	<i>Original Due Date</i>	<i>Current Due Date</i>
January 31, 2020	October 31, 2020 <i>November 2, 2021*</i>	April 30, 2021
February 29, 2020	November 30, 2020	May 31, 2021

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<i>Fiscal Year End Date</i>	<i>Original Due Date</i>	<i>Current Due Date</i>
March 31, 2020	December 31, 2020	June 30, 2021
April 30, 2020	January 31, 2021	July 31, 2021 <i>August 2, 2021*</i>
May 31, 2020	February 28, 2021 <i>March 1, 2021*</i>	August 31, 2021
June 30, 2020	March 31, 2021	September 30, 2021
July 31, 2020	April 30, 2021	October 31, 2021 <i>November 1, 2021*</i>
August 31, 2020	May 31, 2021	November 30, 2021
September 30, 2020	June 30, 2021	December 31, 2021
October 31, 2020	July 31, 2021 <i>August 2, 2021*</i>	January 31, 2022
November 30, 2020	August 31, 2021	February 28, 2022
December 31, 2020	September 30, 2021	March 31, 2022

*\*Note: The dates in italics have been adjusted for weekends and Federal holidays.*

Source: OMB Memo M-21-20

**FAQ 7:** What are the consequences of late filings?

**Answer 7:** If you have not filed by the date applicable in the aforementioned tables, the FAC precludes the auditee from being a low-risk auditee for the Single Audit for two subsequent years, which means that more audit work may be required.