

CDC Flexibilities Guidance

Determining Due Dates for Single Audit Extensions

The [CDC Flexibilities Guidance](#) outlines the two flexibilities from the Office of Management and Budget (OMB) [Memorandum M-20-26](#) which apply to recipients impacted by COVID-19, 1) Allowability of Salaries and Other Project Activities and 2) Extension of Single Audit Submission. As described in the guidance, CDC recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of March 19, 2020, have the option of delaying the completion and submission of the Single Audit reporting package. The amount of time for the extension (up to either 3 or 6 months) is dependent on the normal due date. In an effort to assist recipients in determining the extended due dates applicable to specific awards, the table below is provided. For more information about the single audit submission extension, please review the [CDC Flexibilities Guidance](#). Please contact your project officer or grants management specialist listed in your notice of award if you have questions.

Single Audit Extensions Granted Under M-20-26		
Fiscal Year End	Normal Due Date	Extended Due Date*
<u>Year-ends still provided with a 6-month single audit extension under M-20-26</u>		
June 30, 2019	March 30, 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
<u>Year-ends that have been reduced to a 3-month single audit extension under M-20-26</u>		
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

*Per section 200.512 of the Uniform Administrative Requirements, 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.



**U.S. Department of Health
and Human Services**
Centers for Disease
Control and Prevention