**United States Department of Agriculture**

**Food and Nutrition Service**

**Financial Management – COVID-19 Emergency Acts Fund: Single Audit Reporting**

**Technical Assistance to State, Local and Tribal Entities**

*Disclaimer: The contents of this guidance document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.*

Question 1: In the “Administrative Relief Exceptions for COVID-19 Crisis” Appendix A of OMB Memorandum 20-26 issued on June 18, 2020, recipients and sub-recipients in receipt of COVID-19 funding must separately identify the COVID-19 expenditures on the Schedules of Expenditures of Federal Awards (SEFA), Data Collection Form (SF-SAC), and audit report findings. What is the purpose for distinguishing between COVID-19 expenditures and regular Program funding expenditures on the SEFA, SF-SAC, and audit report findings?

Response: This requirement is intended to strengthen oversight and monitoring of the COVID-19 funding.

Question 2: FNS incorporated COVID-19 funding into an existing program and Catalog of Federal Domestic Assistance (CFDA) number and recipients and sub-recipients have been informed of distinguishing the COVID-19 funds from regular sub-awards under the existing program. How should the SEFA be structured to report regular Program and COVID-19 funding?

Response**:** See Attachment A of this document for an example of a SEFA that reports regular Program and COVID-19 funding separately.

Question 3: How should recipients complete Part II Federal Awards, a-f on the Data Collection Form (SF-SAC) since regular Program and COVID-19 funding must be reported separately?

Response: See Attachment B of this document for an example of a completed SF-SAC for Part II Federal Awards, a-f.

Question 4: How should auditors who conduct single audits for the FNS Program participating entities who exceed the threshold of $750,000 in Federal awards report single audit findings?

Response: When reporting findings associated with FNS Programs impacted by COVID-19 funding in single audit reports, independent auditors must indicate in the condition of the finding whether there is financial risk (or questionable costs) related to COVID-19 funding and the amount of financial risk if it can be determined. The amount of financial risk for regular FNS Program funding and COVID-19 funding associated with a FNS Program must be reported separately in the finding description and/or in the questionable cost section of the finding description.

Question 5: Are there other technical assistance materials that reference the requirements in M 20-26?

Response: The 2020 Compliance Supplement will include additional information in Part 8, Appendix VII, to facilitate identification of COVID-19 expenditures.

**Attachment A**

**[NAME OF STATE]**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JUNE 30, XXXX**

|  |  |  |  |
| --- | --- | --- | --- |
| **Federal Grantor/Program or Cluster Title** | **Federal CFDA Number** | **Federal Expenditures** | **Passed Through to Sub-recipients** |
| US Department of Agriculture |  |  |  |
| Supplemental Nutrition Assistance Program (SNAP) Cluster |  |  |  |
| State Administrative Matching Grants for SNAP | **10.561** | **$** | **$** |
| Nutrition Assistance Program | **10.551** | **$** | **$** |
| COVID-19 SNAP | **10.551** | **$** | **$** |
| COVID-19 Pandemic – Electronic Bank Transfer | **10.551** | **$** | **$** |
| *Total SNAP Cluster* |  | **$** | **$** |
| Child Nutrition (CN) Cluster |  |  |  |
| CN State Administrative Grants | **10.560** | **$** | **$** |
| School Breakfast Program | **10.553** | **$** | **$** |
| National School Lunch Program | **10.555** | **$** | **$** |
| Special Milk for Children | **10.556** | **$** | **$** |
| Summer Food Service Program for Children | **10.559** | **$** | **$** |
| COVID-19 CN Cluster | **Record the appropriate CFDA # in the CN Cluster** | **$** | **$** |
| *Total CN Cluster* |  | **$** | **$** |
| Food Distribution (FD) Cluster |  |  |  |
| Commodity Supplemental Food Program (CSFP) | **10.565** | **$** | **$** |
| COVID-19 CSFP | **10.565** |  |  |
| Temporary Emergency Food Assistance Program (TEFAP) (Admin) | **10.568** | **$** | **$** |
| COVID-19 TEFAP (Admin) | **10.568** | **$** | **$** |
| TEFAP (Commodities) | **10.569** | **$** | **$** |
| COVID-19 TEFAP (Commodities) | **10.569** | **$** | **$** |
| Food Distribution Program on Indian Reservations (FDPIR) (Commodities) | **10.567** | **$** | **$** |
| COVID-19 FDPIR (Commodities) | **10.567** | **$** | **$** |
| *Total FD Cluster* |  | **$** | **$** |
| Special Supplemental Nutrition Program for WIC | **10.557** | **$** | **$** |
| COVID-19 WIC | **10.557** | **$** | **$** |
| *Total Funding for WIC* |  | **$** | **$** |

**Attachment B**

**DATA COLLECTION FORM (SF-SAC)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **PART II: FEDERAL AWARDS** | | | | | | | | | | | | | | | | | **PART III: INFORMATION**  **FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS** | | |
| **1. Federal Awards Expended During Fiscal Period** | | | | | | | | | | | | | | | | | **1. Major Program**  **Information and Audit Findings** | | |
| **Schedule of Expenditures of Federal Awards** | | | | | | | | | | | | | | | | |
|  | a | b | c | d |  | e | f | g | h | i | j | k | l | m | n | o | a | b | c |
| Row Number (auto-generated) | CFDA # | | Additional Award Identification 3 | Federal Program Name |  | Amount Expended | Cluster Name | Federal Program Total 4  (auto-generated) | Cluster Total 5  (auto-generated) | Loan Programs | | Federal Award Source | | | Passed Through | | Major Program | | Number of Audit Findings |
| Federal Awarding Agency Prefix 1 | CFDA Three-Digit Extension 2 |  | Loan/Loan Guarantee (Loan) | If Loan, the End of the Audit Period Outstanding Loan Balance 6 | Direct Award (Direct) | If not Direct, list Name of Pass- through Entity | If not Direct, list Identifying Number Assigned by the Pass- through Entity, if assigned 7 | Federal Award Passed Through to Subrecipients | If Passed Through, provide Amount Passed Through | Major Program (MP) | If MP, Type of Audit Report 8 |
|  | ($) | ($) | ($) | Y/N | ($) | Y/N | Y/N | ($) | Y/N |
| 1 | 10 | 555 |  | National School Lunch Program |  | $ | Child Nutrition Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 2 | 10 | 555 | COVD-19 | National School Lunch Program |  | $ | Child Nutrition Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 | 10 | 559 |  | Summer Food Service Program |  | $ | Child Nutrition Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 4 | 10 | 559 | COVID-19 | Summer Food Service Program |  | $ | Child Nutrition Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 5 | 10 | 561 |  | SNAP State Admin Matching Grant |  | $ | SNAP Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 6 | 10 | 551 |  | SNAP |  | $ | SNAP Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 7 | 10 | 551 | COVID-19 | SNAP |  | $ | SNAP Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 8 | 10 | 551 | COVID-19 | Pandemic - Electronic Bank Trans. |  | $ | SNAP Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 9 | 10 | 565 |  | Commod. Supple. Food Prog. |  | $ | Food Distrib. Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 | 10 | 565 | COVID-19 | Commod. Supple. Food Prog. |  | $ | Food Distrib. Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 11 | 10 | 567 |  | Food Distrib. Prog. Indian Reservation |  | $ | Food Distrib. Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 12 | 10 | 567 | COVID-19 | Food Distrib. Prog. Indian Reservation |  | $ | Food Distrib. Cluster |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 | 10 | 557 |  | Special Supple. Nutrition WIC |  | $ |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 14 | 10 | 557 | COVID-19 | Special Supple. Nutrition WIC |  | $ |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Federal Awards Expended = | | | | |  | $ |  | | | | | | | | | | | | |
| 1. See Appendix I of instructions for valid Federal awarding agency two-digit prefixes. 2. Three-digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA - beta.sam.gov). If the extension is unknown, see instructions. 3. Used to collect other data or information to identify the award which is not a CFDA number (e.g., program year, contract number). This item is optional if Part II, Item 1(b) has a valid CFDA extension. 4. The system will provide total Federal awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number. 5. The system will provide total Federal awards expended for each cluster of programs by summing the individual CFDA lines which have the same Cluster Name. 6. Used to collect the loan or loan guarantee balances outstanding at the end of the audit period for loan programs as identified in Part II, Item 1(i)(2 CFR 200.510(b)(5)). Enter N/A for loans made to students of an institution of higher education (IHE) where the IHE doesn’t make the loans (2 CFR 200.502(c)). 7. If no identifying number was assigned, enter "N/A". 8. If Major Program is marked "Y", enter only one letter (U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report. If Major Program is marked "N", leave item blank. | | | | | | | | | | | | | | | | | | | |