



March 11, 2025

MEMORANDUM FOR THE FEDERAL FINANCIAL ASSISTANCE COMMUNITY

FROM: The Council on Federal Financial Assistance

SUBJECT: Single Audit Report Extensions for Hurricane Helene, Hurricane Milton, and the California Wildfires

This memorandum communicates the decision by all Federal grant-making agencies that comprise the Council on Federal Financial Assistance (COFFA),¹ to authorize extensions for submitting Single Audit reports for recipients and subrecipients impacted by Hurricane Helene, Hurricane Milton, and the California Wildfires.² This coordinated decision aims to ensure that recipients and subrecipients affected by these major disasters are provided with consistent extension periods by the Federal agencies responsible for making those decisions.

I. Extension of Single Audit Report Submission Deadline

Through this memorandum, Federal agencies, in their capacity as cognizant or oversight agencies for audit, authorize their recipients and subrecipients affected by an applicable disaster³ an extension on the due date for submitting their Single Audit reporting package to the Federal Audit Clearinghouse (FAC) until the later of: (i) three months following the normal due date to submit the reporting package to the FAC as required by 2 CFR 200.512(a)(1);⁴ or (ii) 30 days following issuance of this memorandum. No further action by Federal agencies is needed to authorize this extension. This extension does not require individual recipients or subrecipients to seek approval for the extension by the cognizant or oversight agency for audit.

Recipients and subrecipients should maintain documentation of the reason for the delayed submission of their Single Audit reports. Recipients and subrecipients eligible for this extension may still qualify under the criteria at 2 CFR 200.520(a) as low-risk auditees if they submit their reporting package within the extension period.

¹ The COFFA is comprised of the 24 Federal agencies identified in the Chief Financial Officers Act of 1990, Pub. L. 101-576, as amended (31 U.S.C. § 901), and a representative from the Small Agency Council.

² The Uniform Guidance, at 2 CFR 200.512(a)(1), allows the cognizant agency for audit or oversight agency for audit (in the absence of a cognizant agency for audit) to authorize such extensions when the ordinary timeframe would place an undue burden on the auditee.

³ “Applicable disasters” are defined in section II of this memorandum.

⁴ This extension also applies to 45 CFR 75.512(a)(1), which the Department of Health and Human Services (HHS) operates under until full adoption of 2 CFR part 200 on October 1, 2025.

II. Applicable Disasters

This guidance is applicable to recipients and subrecipients with Single Audit reports due between September 30, 2024 and December 31, 2024 that are located within the designated areas of the following natural disasters:

- Major Disaster DR-4827-NC – North Carolina Tropical Storm Helene – declared September 28, 2024;
- Major Disaster DR-4828-FL - Florida Tropical Storm Helene - declared September 28, 2024
- Major Disaster DR-4829-SC – South Carolina Hurricane Helene – declared September 29, 2024;
- Major Disaster DR-4830-GA – Georgia Hurricane Helene – declared September 30, 2024;
- Major Disaster DR-4831-VA - Virginia Tropical Storm Helene - declared October 1, 2024;
- Major Disaster DR-4832-TN - Tennessee Tropical Storm Helene - declared October 2, 2024
- Major Disaster DR-4851-WV – West Virginia Post-tropical Storm Helene – declared December 9, 2024; and
- Major Disaster DR-4834-FL – Florida Hurricane Milton – declared October 11, 2024.

This guidance is also applicable to recipients and subrecipients with Single Audit reports due between January 31, 2025 and February 28, 2025 that are located within the designated areas of the following natural disaster:

- Major Disaster DR-4856-CA – California Wildfires and Straight-line Winds – declared January 8, 2025.

The additional guidance regarding assessment of undue burden provided to Federal agencies in the COFFA memoranda dated [January 15, 2025](#) and [August 15, 2024](#) does not apply to authorizing an extensions on the submission due date for Single Audit reports for the recipients and subrecipients identified in this section of the memorandum. For the purposes of this memorandum, Federal agencies have determined that the nine-month timeframe for submitting the Single Audit reporting package to the FAC would impose an undue burden on recipients and subrecipients.