

TRAINING AND EMPLOYMENT NOTICE	NO. 11-24
	DATE October 30, 2024

TO: ALL EMPLOYMENT AND TRAINING ADMINISTRATION FEDERAL
FINANCIAL ASSISTANCE RECIPIENTS
STATE WORKFORCE AGENCIES
STATE WORKFORCE ADMINISTRATORS
STATE WORKFORCE LIAISONS

FROM: JOSÉ JAVIER RODRÍGUEZ /s/
Assistant Secretary

SUBJECT: Single Audit Report Submission Extension Requests

1. **Purpose.** To inform Employment and Training Administration (ETA) federal financial assistance recipients of an update to Part 200, Subpart F of title 2 of the Code of Federal Regulations (CFR) which allows for an extension of the deadline to submit the Single Audit report in instances where it causes undue burden on the auditee(s).

2. **Action Requested.** Please disseminate this information to all staff directly or indirectly responsible for single audit-related activities.

3. **Summary and Background.**

- a. Summary – This Training and Employment Notice (TEN) informs federal financial assistance recipients that for grants issued on or after October 1, 2024, their cognizant agency for audit, or oversight agency for audit (in the absence of a cognizant agency for audit), may authorize an extension of the Single Audit report submission deadline in instances where the nine-month timeframe causes an undue burden on the auditee.
- b. Background – The Office of Management and Budget (OMB) revised the guidance for Grants and Agreements, now referred to as OMB Guidance for Federal Financial Assistance, located in subtitle A of title 2 of the CFR. The revised guidance supports OMB and federal grant-making agencies’ commitment to improving federal financial assistance management, transparency, and oversight through more accessible and readily comprehensible guidance while reducing agency and recipient burden.

In 2 CFR part 200, Subpart F, Audit Requirements, OMB raised the threshold from \$750,000 to \$1,000,000 for when a non-federal entity must conduct a single audit or program-specific audit for fiscal years beginning on or after October 1, 2024. This means that a non-federal entity expending less than \$1,000,000 in federal assistance awards within its fiscal year is no longer required to undergo a Single Audit. Additionally, OMB updated guidance regarding the submission of the Single Audit report that allows

the oversight award-making agency to grant a report submission extension when the nine-month timeframe causes an undue burden on the auditee.

4. **Single Audit Report Submission Extension.** In accordance with the OMB guidance, the audit, the data collection form, and the reporting package must be submitted within 30 calendar days after the auditee receives the auditor's report(s), or nine months after the end of the audit period (whichever is earlier). Timely Single Audit reports are necessary for proper program oversight. Nevertheless, the OMB guidance recognizes that in cases of undue burden on a non-federal entity, an extension of the reporting deadline may be necessary.

Effective October 1, 2024, ETA federal financial assistance recipients experiencing an undue burden and unable to meet the nine-month Single Audit report submission deadline may submit a written request with justification for an extension to their assigned Federal Project Officer (FPO). The extension request must be received at least 60 days prior to the submission deadline created by the nine-month timeframe to allow time for adequate review and for a decision to be rendered.

The written request for an extension must include the following information:

- Recipient name;
- Award number;
- Recipient audit period;
- Justification for the extension;
- New proposed date for the report submission; and
- A corrective action plan to ensure that future reports will be filed timely.

ETA will consider whether the federal financial assistance recipient's justification for the extension demonstrates that timely submission of the Single Audit report would place an undue burden on the recipient. A recipient's justification should clearly explain how external events significantly hinder their ability to meet the deadline (e.g., natural disasters such as hurricanes, earthquakes, wildfires, or pandemics, such as COVID-19) and when the recipient anticipates resuming its submission of the Single Audit report. ETA management will review the request and provide a written response. If the request for an extension is denied, the recipient must file the Single Audit report by the nine-month deadline.

5. **Inquiries.** Please direct any questions regarding this TEN to your assigned FPO.

6. **References.**

- 31 U.S.C. § 7502(h), Audit requirements; exemptions, <https://www.govinfo.gov/content/pkg/USCODE-2023-title31/pdf/USCODE-2023-title31-subtitleV-chap75-sec7502.pdf>
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, [2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#); and

- 89 Fed. Reg. 30046, Guidance for Federal Financial Assistance, published April 22, 2024, <https://www.federalregister.gov/documents/2024/04/22/2024-07496/guidance-for-federal-financial-assistance>.

7. **Attachment(s)**. N/A.