



**NOTE: This document is non-authoritative. The GAQC will update this document on a periodic basis. If you print this document, be sure to check the GAQC Web site regularly to check the “as of” date. If it has changed, you will know there has been an update (items with changes since the last GAQC posting are noted below with a date). Auditees and auditors should refer to the final 2020 OMB Compliance Supplement, once issued, for authoritative guidance on new COVID-19 programs.**

**GAQC Summary of Uniform Guidance (UG) Applicability for New COVID-19-Related Federal Programs (as of February 16, 2021)**

The GAQC has prepared the following summary of information about federal programs that have been established as a result of the Novel Coronavirus (COVID-19) pandemic. Much of the information has been developed based on public information in <https://beta.sam.gov/> (referred to as Assistance Listing). However, the Assistance Listing has been changing on a periodic basis, so you are encouraged to check directly by clicking on the hyperlinked program titles below. The Notes column includes any other pertinent information the GAQC is aware of regarding the program. We are providing this summary to assist members with gathering initial information to help in the audit planning process and for purposes of discussions with clients.

Assistance Listing number (also referred to as CFDA#) and federal agency name	Assistance Listing title or description and link to <a href="https://beta.sam.gov/">https://beta.sam.gov/</a> section	Does the Assistance Listing indicate that UG applies?	If yes, which UG Subparts are stated to apply from a compliance perspective?*	Does the Assistance Listing indicate that the single audit requirements in Subpart F of the UG apply?	Links to relevant agency information	Notes
<b>Largest New Programs (presented in order of total size of program)</b>						
59.073 (Small Business Administration (SBA))	<a href="#">Paycheck Protection Loan Program (PPP)</a>	No	N/A	N/A	<p>SBA PPP Web page (<a href="https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program">https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program</a>)</p> <p>FAQ document for faith-based organizations <a href="https://www.sba.gov/sites/default/files/2020-06/SBA%20Faith-Based%20FAQ%20Final-508.pdf">https://www.sba.gov/sites/default/files/2020-06/SBA%20Faith-Based%20FAQ%20Final-508.pdf</a></p> <p>FAQs for Lenders and Borrowers (latest update 1-29-21) (<a href="https://www.sba.gov/document/support-faq-lenders-borrowers">https://www.sba.gov/document/support-faq-lenders-borrowers</a>)</p> <p>AICPA PPP Resources: <a href="https://future.aicpa.org/resources/toolkit/paycheck-protection-program-resources-for-cpas">https://future.aicpa.org/resources/toolkit/paycheck-protection-program-resources-for-cpas</a></p>	<p>Some not-for-profits may have received these loans. However, as noted, they are not subject to single audit. See also <a href="#">GAQC Alert #404</a>.</p> <p>Some have asked that even though PPP is NOT subject to single audit whether it needs to be included on the schedule of expenditures of federal awards (SEFA) because it has an Assistance Listing number. The answer to this question is no. Only federal programs that are subject to single audit are included on the SEFA.</p> <p><b>UPDATED 2-16-21:</b> SBA, in consultation with the U.S. Treasury Department, reopened the PPP for First Draw PPP Loans the week of January 11, 2021. SBA began accepting applications for Second Draw PPP Loans on January 13, 2021.</p>
93.498 (Health and Human Services (HHS))	<a href="#">Provider Relief Fund (PRF)</a>	Yes	Subparts B, D, and E	Yes	<p>HHS CARES Act Provider Relief Fund Web Page <a href="https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html">https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html</a></p>	<p>This program was included in the Office of Management and Budget (<a href="#">OMB</a>) <a href="#">addendum to the 2020 Compliance Supplement</a>.</p> <p><b>UPDATED 2-16-21:</b> An “Other Information” section was added in the PRF section of the 2020 Supplement addendum which instructs that PRF</p>



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					<p><b>UPDATED 2-16-21:</b> CARES Act Provider Relief Fund Frequently Asked Questions – new questions added on 1-28-21 (<a href="https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf">https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf</a>)</p> <p><b>NEW 2-16-21:</b> General and Targeted Distribution <a href="#">Post-Payment Notice of Reporting Requirements</a> dated 1-15-21. This notice informs recipients of the categories of data elements that they must submit as part of the reporting process. However, as noted in the “Notes” column, the HHS portal is not yet available for submissions.</p>	<p>expenditures and lost revenue will not be included on the schedule of expenditures of federal awards (SEFA) until 12-31-20, year-ends and later. This approach will link SEFA reporting for PRF to the amounts to be reported directly to HHS at calendar year-end and again at 6-30-21.</p> <p>HHS had previously communicated the HHS portal for recipient reporting to HHS would be launched 1-15-21. However, while HHS did open the <a href="#">PRF Reporting Portal</a> for registration, the portal is not accepting submissions and there is no estimated date for its opening. This delay means that single audits including PRF funding will not be able to be completed due to the following: (1) the SEFA reporting is linked to the HHS reporting requirements; and (2) the PRF section of the Supplement requires the auditor to test the HHS reporting. The GAQC continues to monitor this situation. Watch for future <i>GAQC Alerts</i>.</p> <p><b>For-profit entities</b> receiving \$750,000 or more of these funds during the entity’s fiscal year are subject to audit as described in <a href="#">section 75.216 of HHS’s adoption of the Uniform Guidance</a>. That section discusses two options for audit: (1) A financial related audit of a particular award or multiple HHS programs in accordance with <i>Government Auditing Standards</i>; or (2) A full single audit (or program-specific audit) that meets the requirements contained in subpart F. The delays in the HHS portal launch, along with the need for more HHS guidance on its expectations for the financial-related audit option available to for-profit entities, are also keeping the for-profit audits from beginning. The GAQC Executive Committee is currently discussing all of these issues with HHS. Watch for more information from the GAQC as things continue to evolve.</p>
21.019 (Treasury)	<a href="#">Coronavirus Relief Fund (CRF)</a>	Yes	Subpart D Sections 200.303 on internal controls and	Yes	<p>Treasury CRF Web page (<a href="https://home.treasury.gov/policy-issues/cares/state-and-local-governments">https://home.treasury.gov/policy-issues/cares/state-and-local-governments</a>)</p> <p><b>UPDATED 2-16-21:</b> Coronavirus Relief Fund Program Guidance, <i>Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments</i></p>	<p>This program was included in the <a href="#">OMB addendum to the 2020 Compliance Supplement</a>.</p> <p><b>UPDATED 2-16-21:</b> Note that while beta.sam.gov indicates only Subpart D Sections 200.303 on internal controls and 200.330 - 200.332 on subrecipient monitoring are applicable to this program, the CRF section in</p>



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			200.330 - 200.332 on subrecipient monitoring		<p><a href="https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf">https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf</a>). Note that Treasury codified all of its previously issued CRF guidance and frequently asked questions in a <i>Federal Register</i> notice issued on 1-15-21 that can be found at the above link.</p> <p>Frequently Asked Questions Related to Reporting and Recordkeeping – dated 11-25-20 (issued by Treasury Office of Inspector General at <a href="https://oig.treasury.gov/sites/oig/files/2021-01/OIG-CA-20-028.pdf">https://oig.treasury.gov/sites/oig/files/2021-01/OIG-CA-20-028.pdf</a>)</p> <p>Guidance for State, Territorial, Local, and Tribal Governments (<a href="https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf">https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf</a>)</p> <p>Recipient Reporting and Record Retention Requirements <a href="https://home.treasury.gov/system/files/136/IG-Coronavirus-Relief-Fund-Recipient-Reporting-Record-Keeping-Requirements.pdf">https://home.treasury.gov/system/files/136/IG-Coronavirus-Relief-Fund-Recipient-Reporting-Record-Keeping-Requirements.pdf</a></p> <p>Treasury Summary of Funds Disbursed to State and Local Governments (<a href="https://home.treasury.gov/system/files/136/Payments-to-States-and-Units-of-Local-Government.pdf">https://home.treasury.gov/system/files/136/Payments-to-States-and-Units-of-Local-Government.pdf</a>)</p>	<p>the 2020 Supplement addendum identifies the following compliance requirements as subject to audit: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Reporting; and Subrecipient Monitoring. The CRF section states that while 2 CFR Part 200, Subpart E, Cost Principles do not apply to the Fund, auditors should use Treasury’s guidance and FAQs as the criteria when testing the allowability of costs under the Fund.</p> <p>Note that while CRF funds were directly provided to states and certain larger local governments, many of the direct recipients have passed down some of the CRF proceeds to other non-federal entities that did not receive the funding directly. So, even if your client did not receive CRF funds directly, they may still receive these funds indirectly.</p> <p><b>UPDATED 2-16-21:</b> The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), signed into law on 12-27-20, extended the spend deadline for CRF to 12-31-21.</p>
84.425 (Education)	Education Stabilization Fund (ESF) is comprised of: <ul style="list-style-type: none"> <li>84.425A Education Stabilization Fund– State Educational Agency (Outlying Areas) (ESF-SEA)</li> <li>84.425C Governor’s Emergency</li> </ul>	Yes	Subparts B, C, D, and E	Yes	<a href="https://oese.ed.gov/offices/education-stabilization-fund/">https://oese.ed.gov/offices/education-stabilization-fund/</a> (This is the main Education Web page where you can also access subpages for each of the various individual programs.)	<p>This program was included in <a href="#">OMB’s addendum to the 2020 Compliance Supplement</a>.</p> <p>For major program purposes, all subsections of 84.425 is to be treated as one program for situations where entities are expending funds under various of the programs under the 84.425 umbrella.</p> <p><b>UPDATED 2-16-21:</b> The CRRSAA authorized \$81.88 billion in additional support for education, in addition to the \$30.75 billion this program received under the CARES Act. \$21.2 billion of this new funding is being</p>



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	Education Relief (GEER) Fund <ul style="list-style-type: none"> <li>• 84.425D Elementary and Secondary School Emergency Relief (ESSER) Fund</li> <li>• 84.425H Education Stabilization Fund–Governors (Outlying Areas) (ESF-Governors)</li> <li>• 84.425E Higher Education Emergency Relief Fund (HEERF) Student Aid Portion</li> <li>• 84.425F HEERF Institutional Portion</li> <li>• 84.425J HEERF Historically Black Colleges and Universities (HBCUs)</li> <li>• 84.425K HEERF Tribally Controlled Colleges and Universities (TCCUs)</li> <li>• 84.425L HEERF Minority Serving Institutions (MSIs)</li> <li>• 84.425M HEERF Strengthening Institutions Program (SIP)</li> </ul>					made available to higher education institutions and is being referred to as HEERF II.



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	<ul style="list-style-type: none"> <li>• 84.425N HEERF Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant</li> <li>• 84.425B Discretionary Grants: Rethink K-12 Education Models Grants</li> <li>• 84.425G Discretionary Grants: Reimagining Workforce Preparation Grants</li> <li>• 84.425P Institutional Resilience and Expanded Postsecondary Opportunity</li> <li>• 84.425R Emergency Assistance for Non-Public Schools</li> </ul>					
<b>Other New Programs (in CFDA number order)</b>						
10.130 (Agriculture)	<a href="#">Coronavirus Food Assistance Program (CFAP)</a>	No	N/A	N/A	<a href="https://www.farmers.gov/cfap">https://www.farmers.gov/cfap</a>	Provides direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.



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16.034 (Justice)	<a href="#">Coronavirus Emergency Supplemental Funding Program</a>	Yes	Subparts B, C, D, and E	Yes	<a href="https://bja.ojp.gov/funding/opportunities/bja-2020-18553">https://bja.ojp.gov/funding/opportunities/bja-2020-18553</a>	This program was included in the <a href="#">OMB addendum to the 2020 Compliance Supplement</a> .  Provides assistance to state and local governments and tribes to support needs related to coronavirus, including overtime for state, local, and tribal officers; personal protective equipment and supplies; and medical needs and other supplies for inmates in state, local, and tribal prisons, jails, and detention centers.
21.018 (Treasury)	<a href="#">Coronavirus Relief - Pandemic Relief for Aviation Workers</a>	No	N/A	N/A		Provides payments to passenger air carriers, cargo air carriers, and certain contractors that must be used exclusively for the continuation of payment of employee salaries, wages, and benefits.
21.023	<b>NEW 2-16-21:</b> <a href="#">Emergency Rental Assistance Program</a>	Yes	Subparts B, C, D, and E	Yes	<a href="https://home.treasury.gov/policy-issues/cares/emergency-rental-assistance-program">https://home.treasury.gov/policy-issues/cares/emergency-rental-assistance-program</a> (includes various guidance document including a Frequently Asked Question document)	This new Treasury program established by CRRSAA provides \$25 billion to states, U.S. Territories, local governments, and Indian tribes to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. Grantees use the funds to provide assistance to eligible households through existing or newly created rental assistance programs.
No Assistance Listing (Treasury, Internal Revenue Service)	Employee Retention Credit Program	N/A	N/A	No	<a href="https://www.irs.gov/coronavirus/employee-retention-credit">https://www.irs.gov/coronavirus/employee-retention-credit</a>	OMB and Treasury staff have confirmed in writing to GAQC that this program is not subject to single audit.  The Employee Retention Credit is a refundable tax credit against certain employment taxes equal to 50 percent of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. Eligible employers can get immediate access to the credit by reducing employment tax deposits they are otherwise required to make. Also, if the employer's employment tax deposits are not sufficient to cover the credit, the employer may get an advance payment from the IRS.
32.006 (Federal Communications Commission or FCC)	<a href="#">COVID-19 Telehealth Program</a>	Yes	Subparts B and E	Yes	FCC COVID-19 Telehealth Program Web page: <a href="https://www.fcc.gov/covid-19-telehealth-program">https://www.fcc.gov/covid-19-telehealth-program</a> .	This program was included in the <a href="#">OMB addendum to the 2020 Compliance Supplement</a> .



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						<p>Program provides funds to eligible health care providers to maximize their provision of connected care services during the COVID-19 pandemic.</p> <p><b>UPDATED 2-16-21:</b> This program also received approximately \$250 million in additional funding under CRRSAA. The original funding under the CARES Act was \$200 million.</p>
59.072 (SBA)	<a href="#">Economic Injury Disaster Loan Emergency Advance</a>	No	N/A	N/A	<p>EIDL Advance page: <a href="https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/covid-19-economic-injury-disaster-loans#section-header-8">https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/covid-19-economic-injury-disaster-loans#section-header-8</a></p> <p>EIDL Targeted Advance page: <a href="https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/covid-19-economic-injury-disaster-loans#section-header-6">https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/covid-19-economic-injury-disaster-loans#section-header-6</a>.</p>	<p>These advances are not subject to single audit.</p> <p><b>UPDATED 2-16-21:</b> The program, originally established by the CARES Act, was only provided in amounts up to \$10,000 to provide economic relief to small businesses that were currently experiencing a temporary loss of revenue. Per the SBA Web site, these advances are no longer available.</p> <p>The SBA Web site also notes that CRRSAA established Targeted EIDL Advances which provide businesses located in low-income communities with additional funds to ensure small business continuity, adaptation, and resiliency. Advance funds of up to \$10,000 will be available to certain applicants. SBA will reach out to those who qualify.</p> <p>It is important to note that some nonprofit organizations may have received Emergency Injury Disaster Loans (EIDL loans) under the SBA Disaster Assistance Loan program that are subject to single audit (see next line of this table). See also <a href="#">GAQC Alert #404</a>.</p>
59.008 (SBA)	<a href="#">Disaster Assistance Loans (Economic Injury Disaster Loans)</a>	Yes	None	Yes	<p>EIDL Loan page: <a href="https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/economic-injury-disaster-loans">https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/economic-injury-disaster-loans</a></p> <p>EIDL Application page: <a href="https://www.sba.gov/page/disaster-loan-applications">https://www.sba.gov/page/disaster-loan-applications</a>.</p> <p><b>UPDATED 2-16-21:</b> EIDL Frequently Asked Questions <a href="https://www.sba.gov/document/support-faq-covid-19-economic-injury-disaster-loan-eidl">https://www.sba.gov/document/support-faq-covid-19-economic-injury-disaster-loan-eidl</a></p>	<p>We confirmed with SBA staff that this existing SBA loan program is being used to implement the section of the CARES Act that gave SBA \$10 billion to provide small business owners with low interest working capital loans. Some nonprofit organizations may have received loans under this program that are subject to single audit in amounts of up to \$2 million.</p> <p><b>UPDATED 2-16-21:</b> Section 331 of CRRSAA extended the EIDL program to 12-31-21 and added \$20 billion of funding.</p>



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					<p>FAQ document for faith-based organizations:  <a href="https://www.sba.gov/sites/default/files/2020-06/SBA%20Faith-Based%20FAQ%20Final-508.pdf">https://www.sba.gov/sites/default/files/2020-06/SBA%20Faith-Based%20FAQ%20Final-508.pdf</a></p>	<p>There has been some confusion about the difference between the Economic Injury Loan Advance program (prior line of this table) and this program. To clarify, the EIDL loan program is subject to single audit, but the loan advance program is not. See also <a href="#">GAQC Alert #404</a>.</p> <p>Although beta.sam.gov indicates that the audit requirements in subpart F of the Uniform Guidance apply to this program, it also indicates that the other Uniform Guidance subparts are excluded from coverage (e.g., B, C, D, and E). While it is clear that single audit rules apply, the GAQC has an inquiry into SBA about its intent with excluding subparts B - E. We will communicate more information when we have it from OMB and/or SBA.</p>
59.074 (SBA)	<a href="#">Office of Entrepreneurial Development (OED) Resource Partners Training Portal (RPTP)</a>	No	N/A	N/A		<p>An online platform that provides small businesses with access to a consolidation of COVID-19 related information and resources from multiple federal agencies that incorporates an online training program to educate SBA's Resource Partners.</p>
59.075 (SBA)	<b>NEW 2-16-21:</b> <a href="#">Shuttered Venue Operators Grant Program</a>	Yes	Subparts B, C, D, and E	Yes	<a href="https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/shuttered-venue-operators-grant">https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/shuttered-venue-operators-grant</a>	<p>This new program was established by CRRSAA and will disburse \$15 billion in grants to shuttered venues, theaters, and museums. Some of the recipients of this funding may be governments or not-for-profit entities that will be subject to single audit rules.</p> <p>The <a href="#">beta.sam.gov Web site for this program</a> also indicates the following: "If the awardee is a for-profit entity, subparts A through E are not required and will not be applied. SBA will, however, comply with any audit requirements in subpart F that apply to the for-profit community. We have an inquiry into OMB and the SBA about the meaning of this statement for for-profit entities. We will communicate more information when we have it from OMB and/or SBA.</p>
84.184C (Education)	<a href="#">CARES Act Project SERV</a>	Yes	Subparts B, C, D, and E	Yes	<a href="https://oese.ed.gov/offices/education-stabilization-fund/cares-act-project-serv/">https://oese.ed.gov/offices/education-stabilization-fund/cares-act-project-serv/</a>	<p>Per the Web page for this program (see link in prior column) Education believes the most prudent approach to determining the best use of CARES Act Project SERV funds is to hold them in reserve while grantees develop</p>





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						<p>and implement plans for using the much larger resources available under the Education Stabilization Fund (see 84.425 above). Thus, this program is not likely to impact June 30, 2020, single audits.</p> <p>Education states it will announce plans for making Project SERV funds available to eligible applicants later in 2020. Note also that the program is being added to existing assistance listing number 84.184 and identified with the letter "C" at the end of the number.</p>
93.461 (HHS)	<a href="#">COVID-19 Testing for the Uninsured</a>	Yes	Subparts B, D, and E	Yes	<a href="https://www.hrsa.gov/coviduninsuredclaim">https://www.hrsa.gov/coviduninsuredclaim</a>	<p>This program was included in <a href="#">OMB's addendum to the 2020 Compliance Supplement</a>.</p> <p><b>UPDATED 2-16-21:</b> Many entities that received funding under 93.461 also received funding under PRF. While the PRF program guidance (described above) delays SEFA reporting of PRF until 12-31-20, year-end single audits and later, it is important to note that there is <u>no</u> similar delay for 93.461. Further, it may be challenging to identify whether clients have this funding as it may be administered by individuals in the entity's billing department that are identified as the entity administrators for this program in HHS's portal. Auditors may want to consider extending inquiries about this program beyond those client representatives that normally administer federal programs.</p>
93.527 (HHS)	<a href="#">Grants for New and Expanded Services under the Health Center Program</a>	Yes	Subparts B, C, D, and E	Yes	<a href="https://bphc.hrsa.gov/emergency-response/coronavirus-info">https://bphc.hrsa.gov/emergency-response/coronavirus-info</a>	<p>This program was not included in the <a href="#">OMB addendum to the 2020 Compliance Supplement</a>. Therefore, auditors having to audit this program as a major program will need to use Part 7 of the Supplement, <a href="#">Guidance for Auditing Programs Not Included in this Compliance Supplement</a>, to develop the audit approach.</p> <p>This program is to provide for expanded and sustained national investment in certain health centers including expanding services related to COVID-19 prevention, response, testing, and recovery.</p>
93.665 (HHS)	<a href="#">Emergency Grants to Address Mental and Substance Use Disorders During COVID-19</a>	Yes	Subparts B, C, D, and E	Yes	<a href="https://www.samhsa.gov/grants/grant-announcements/fg-20-006?mc_cid=7ca99f0814&amp;mc_eid=333018f38d">https://www.samhsa.gov/grants/grant-announcements/fg-20-006?mc_cid=7ca99f0814&amp;mc_eid=333018f38d</a>	<p>This program was not included in <a href="#">OMB's addendum to the 2020 Compliance Supplement</a>. Therefore, auditors having to audit this program as a major program will need to use Part 7 of the Supplement, <a href="#">Guidance for Auditing</a></p>



Assistance Listing number (also referred to as CFDA#) and federal agency name	Assistance Listing title or description and link to <a href="https://beta.sam.gov/">https://beta.sam.gov/</a> section	Does the Assistance Listing indicate that UG applies?	If yes, which UG Subparts are stated to apply from a compliance perspective?*	Does the Assistance Listing indicate that the single audit requirements in Subpart F of the UG apply?	Links to relevant agency information	Notes
						<p><i>Programs Not Included in this Compliance Supplement</i>, to develop the audit approach.</p> <p>This program is to assist states, territories, and tribes to provide increased mental and substance use disorder services within their state, territory, and tribe during the COVID-19 pandemic.</p>
93.697 (HHS)	<a href="#">COVID-19 Testing for Rural Health Clinics</a>	Yes	Subparts B, D, and E	Yes	<a href="https://www.hhs.gov/about/news/2020/05/20/hhs-provides-225-million-for-covid19-testing-in-rural-communities.html">https://www.hhs.gov/about/news/2020/05/20/hhs-provides-225-million-for-covid19-testing-in-rural-communities.html</a>	<p>This program was not included in <a href="#">OMB's addendum to the 2020 Compliance Supplement</a>. Therefore, auditors having to audit this program as a major program will need to use Part 7 of the Supplement, <i>Guidance for Auditing Programs Not Included in this Compliance Supplement</i>, to develop the audit approach.</p> <p>This program provides funding specifically for COVID-19 testing and related expenses to rural health clinics.</p>

\*UG Subparts referred to are as follows: B = General provisions; C = Federal Award Requirements and Contents of Federal Awards; D = Post Federal; Award Requirements; and E = Cost Principles