

## Department of Energy

XXXXXXXXXX Office

XXXXXXXXXX

[NAME OF RECIPIENT]

[DATE]

[POINT OF CONTACT]

[ADDRESS OF RECIPIENT]

Dear Mr. /Ms. [NAME OF POC FOR RECIPIENT]:

The U.S. Department of Energy (DOE) has completed its review of your organization's Single/Compliance Audit Report Request for Extension for Fiscal Year (FY) XXXX, as submitted on XXXX. This memorandum communicates the decision by DOE, as the cognizant agency for audit or oversight agency for audit (in the absence of a cognizance agency for audit), to authorize extensions for submitting Single/Compliance Audit Reports for recipients and subrecipients when the nine-month timeframe would place an undue burden on the auditee.

### [USE THIS PARAGRAPH IF GRANTING EXTENSION]

The additional guidance regarding assessment of undue burden provided to Federal agencies in the COFFA memorandums, dated January 15, 2025 and August 15, 2024, was applied to determine authorization for the extension. For the purposes of this memorandum, DOE finds that the normal nine-month timeframe for submitting the Single/Compliance Audit reporting package would impose an undue burden. Accordingly, the original due date for submitting your Single/Compliance Audit reporting package of XXXX has been extended to XXXX.

### [USE THIS PARAGRAPH IF **NOT** GRANTING EXTENSION]

*If not granting an extension the GO/CO should consider adding supporting information for the decision.*

The additional guidance regarding assessment of undue burden provided to Federal agencies in the COFFA memorandums, dated January 15, 2025 and August 15, 2024, was applied to determine authorization for the extension. For the purposes of this memorandum, DOE finds that the normal nine-month timeframe for submitting the Single/Compliance Audit reporting package would **NOT** impose an undue burden. Accordingly, the original due date for submitting your Single/Compliance Audit reporting package of XXXX remains.

Recipients and subrecipients should maintain documentation of the reason for the delayed filing. Recipients and subrecipients eligible for 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 extended period.

If you have any concerns or questions, please contact me at [PHONE NUMBER] or [E-MAIL].

Sincerely,

Grants Officer/Contracting Officer

Attachment: **PERTINENT DOCUMENTATION**

CC: singleauditmailbox@hq.doe.gov