

Single/Compliance Audit Request for Extension Process

2 CFR 200.512 (a)(1)

The cognizant agency for audit or oversight agency for audit (in the absence of a cognizant agency for audit) may authorize an extension when the nine-month timeframe would place an undue burden on the auditee.

(COFFA memo: FY 2024 Revisions to 2 CFR: Federal Agency Implementation, dated August 15, 2024)

The cognizant agency should consider whether the stated justification for the extension. This should include consideration of whether the obstacle: (i) could have been avoided or overcome by the auditee (or its auditor) through planning and reasonable diligence; and (ii) also affected other project delivery and performance activities under the award beyond just the audit process under subpart F. (FY 2024 Revisions to 2 CFR: Federal Agency Implementation, August 15, 2024) Following events that qualify as an “emergency” or “major disaster” within the meaning of the Stafford Act, Federal agencies may determine that the normal nine-month timeframe would place an undue burden on impacted recipients and subrecipients, depending on the facts and circumstances of the event and the recipient and subrecipient

After determining that an extension is needed, the cognizant agency should consider the length of the extension, and, in particular consider the date the request was made relative to the report due date. The extension provided by the cognizant agency should be no longer than necessary based on the undue burden faced by the auditee. Date documented in decision letter granting request for extension

(COFFA memo: 2 CFR Implementation and Flexibilities For Emergencies or Major Disaster, dated January 15, 2025)

Following events that qualify as an “emergency” or “major disaster” within the meaning of the Stafford Act, Federal agencies may determine that the normal nine-month timeframe would place an undue burden on impacted recipients and subrecipients, depending on the facts and circumstances of the event and the recipient and subrecipient. Specifically, the size of the recipient entity and the date the event occurs. Take into consideration declared emergencies and major disasters when establishing application due dates

Request for Extension Process

Recipient completes “Single/Compliance Audit Report Request for Extension” which is located on the on the [DOE Financial Assistance webpage](#) under the [Audit Forms and Info Page](#) in the Recommended Templates section.

- Recipient submits completed “Single/Compliance Audit Report Request for Extension” to the single audit mailbox (singleauditmailbox@hq.doe.gov)
- MA-612 will evaluate the Request for Extension for adequacy and completeness (using intake form on TEAMS)
- MA-612 will evaluate the Request for Extension to confirm DOE is the cognizant agency for audit or oversight agency for audit (in the absence of a cognizant agency for audit) and identify the cognizant DOE Program Office
- MA-612 will return form to the recipient for correction if
 - DOE is not the cognizant agency for audit or oversight agency for audit (in the absence of a cognizant agency for audit), or
 - The Request for Extension is not adequate/complete – recipient can revise and resubmit the Request for Extension
- Within five business days of receiving an adequate Request for Extension, MA-612 will forward the Request for Extension to the cognizant Program Office
- The Program Office will evaluate the recipient’s Request for Extension using the guidance in COFFA memos: FY 2024 Revisions to 2 CFR: Federal Agency Implementation, dated August 15, 2024 and 2 CFR Implementation and Flexibilities For Emergencies or Major Disaster, dated January 15, 2025 (see excerpts above)
- Within five days of receiving the Request for Extension the Program Office will issue a decision letter to approve/deny the Request for Extension to the recipient, with a copy sent to the single audit mailbox (see Single Audit Extension Decision Letter template)