

Department of Energy
Single/Compliance Audit Extension Process

Based on the Key Management Single Audit Liaison (KMSAL) Workgroup Standard Operating Procedure from June 2026, which establishes a government-wide framework for requesting Single Audit submission extensions; and reviewing, evaluating, and approving such requests, to promote consistency, transparency, and accountability across Federal agencies while ensuring compliance with applicable statutes and regulations.

Single Audit Extension Process

- Recipient completes “**Extension Request Submission Template**” which is located on the on the DOE Financial Assistance webpage under the Audit Forms and Info Page in the Recommended Templates section ([Financial Assistance Audit Forms and Information | Department of Energy](#))
- Recipient submits completed “**Extension Request Submission Template**” to the single audit mailbox (singleauditmailbox@hq.doe.gov)
- MA-612 will evaluate the Extension Request for adequacy and completeness by completing Sections 1 through 3 of the “**Extension Request Review Checklist**”
- MA-612 will evaluate the Extension Request to confirm DOE is the cognizant/oversight agency for audit and identify the cognizant DOE Program Office
- MA-612 will return the Extension Request to the recipient for correction if
 - DOE is not the cognizant/oversight agency for audit, or
 - The Extension Request is not adequate/complete – recipient can revise and resubmit the “**Extension Request Submission Template**”
- After receiving an adequate Extension Request, MA-612 will forward the Extension Request to the cognizant Program Office
- The Program Office will evaluate the recipient’s Extension Request using the “**Extension Request Review Checklist**” and Key Management Single Audit Liaison (KMSAL) Workgroup Standard Operating Procedure
- Once the evaluation of the recipient’s Extension Request is complete, the Program Office will issue a Decision Letter to approve/deny the Extension Request to the recipient, with a copy sent to the single audit mailbox (see “**Single Audit Extension Decision Letter Template**”)