**Follow-up from Single Audit submission communication received from Department of Education**

On August 16, 2021, the Wisconsin Department of Public Instruction received communication from the Department of Education to update the guidance they provided August 4, 2021. The previous guidance was sent out in a Listserv on August 10, 2021. Below is the communication received on August 16, 2021.

Dear State Directors and Part C Coordinators:

The Department recently sent out guidance to all Department of Education grant recipients (see email below) to “inform Department grant recipients of guidelines for identifying subprogram ALNs in Form SF-SAC, the cover form completed as part of the submission of a single audit to the Federal Audit Clearinghouse (FAC).”  This guidance may have caused some confusion for you, particularly for Part C Coordinators whose programs are often not involved in the lead agency’s Single State Audit process.  If you have more questions, we recommend you confer with fiscal colleagues who are responsible for completing the SF-SAC for your agency.  But we wanted to provide some clarification on how this affects IDEA grants.

All Part IDEA 611, IDEA 619, and IDEA Part C programs, should follow “example 2” in the guidance below when completing the cover page in Form SF-SAC for the Schedule of Expenditures of the Federal Awards (SEFA).  For clarification, both regular IDEA allocations and IDEA ARP allocations would not be considered “COVID-19 programs” as covered under “example 1”.

The ALN # is what we normally refer to as the CFDA #.  The following numbers should be used in the SEFA for your respective grant allocations:

**IDEA Part B Grant Awards**

IDEA 611 Regular Allocations: 84.027A

IDEA 611 ARP Allocations: 84.027X

**IDEA 619 Grant Awards**

IDEA 619 Regular Allocations: 84.173A

IDEA 619 ARP Allocations: 84.173X

**IDEA Part C Grant Awards**

IDEA Part C Regular Allocations: 84.181A

IDEA Part C ARP Allocations (if applicable): 84.181X

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