

TO: Department of Education Grant Recipients

FROM: Phillip Juengst, Deputy Assistant Secretary
Office of Acquisition and Grants Administration

SUBJECT: Single Audit Submission: Reporting subprogram Assistance Listing Number (ALN)^[1] alphas in the Federal Audit Clearinghouse single audit submission form (Form SF-SAC)

DATE: August 4, 2021

The Department of Education (Department) is sending this e-mail notification and memo to inform Department grant recipients^[2] 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).

Specifically, in order to more precisely identify grant program expenditures, the Department requests that grantees include on the Schedule of Expenditures of the Federal Awards (SEFA) page of Form SF-SAC, if applicable: (1) whether the program is novel coronavirus 2019 (COVID-19) relief assistance (see list below of COVID-19 programs); and (2) the subprogram ALN alpha.

Action Requested: On page 2 of the Form SF-SAC,^[3] under “Part II: FEDERAL AWARDS” in the chart labeled “Schedule of Expenditures of Federal Awards” under column c with the heading “Additional Award Identification” include the phrase “COVID-19” if the program is considered COVID-19 assistance). Then place a comma (,) after COVID-19 and include the full ALN number and alpha character (A, B, C, etc.) (see Example 1 below).

OMB’s instructions to auditees in the FY 2020 Compliance Supplement instructed auditees to include COVID-19 in Column c (see 2020 Compliance Supplement Appendix VII beginning on page 8-VII-2 at https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement_FINAL_08.06.20.pdf)

Additionally, if the program is not considered a “COVID-19” program, include the full ALN and alpha character in column c (see Example 2).

^[1] Previously known as Code of Federal Domestic Assistance (CFDA), e.g., 84.425E (Higher Education Emergency Relief Fund (HEERF)-Student Aid Portion).

^[2] This memo does not apply to Department for-profit grantees, foreign public grantees, or foreign organization grantees that do not submit single audits to the Federal Audit Clearinghouse (FAC).

^[3] An example Form SF-SAC is [available here in the FAC instructions](#) and the page referenced is PDF page 16.

Figure: The box to include this information on the SEFA is circled in the figure below:

PART II: FEDERAL AWARDS											
1. Federal Awards Expended During Fiscal Period											
Schedule of Expenditures of Federal Awards											
Row Number (auto-generated)	CFDA #		Additional Award Identification ³	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total ⁴ (auto-generated)	Cluster Total ⁵ (auto-generated)	Loan Programs		
	Federal Awarding Agency Prefix ¹	CFDA Three-Digit Extension ²							Loan/loan Guarantee (Loan)	If Loan, the End of the Audit Period Outstanding Loan Balance ⁶	
					(\$)		(\$)	(\$)	Y/N	(\$)	

Example 1: A grantee listing the program “Higher Education Emergency Relief Fund – Student Aid Portion” (ALN 84.425E) on the SEFA would complete the SEFA in the following manner highlighted in yellow:

	a	b	c	d
Row Number (auto-generated)	Federal Awarding Agency Prefix	CFDA Three-Digit Extension	Additional Award Identification	Federal Program Identification
1	84	425	COVID-19, 84.425E	Education Stabilization Fund

Note: Please note the inclusion of “COVID-19” in column c since the Higher Education Emergency Relief fund (HEERF) is considered a COVID-19 relief program.

Example 2: A grantee listing the program “Title I Grants to Local Educational Agencies” (ALN 84.010A) on the SEFA would complete the SEFA in the following manner **highlighted in yellow**:

	a	b	c	d
Row Number (auto generated)	Federal Awarding Agency Prefix	CFDA Three- Digit Extension	Additional Award Identification	Federal Program Identification
1	84	010	84.010A	Title I Grants to Local Educational Agencies

Effective Date: This guidance is effective for all single audit submissions that include Department programs on or after **Monday, August 9, 2021**. The Department may ask grantees that submit Single Audits on or after this date that do not follow these guidelines to resubmit their Form SF-SAC so the Department might better identify grantee subprogram expenditures by ALN alpha.

Questions: Questions regarding implementation of this guidance should be emailed to Patrick Smith, Audit Liaison Officer, of the Office of Acquisitions and Grants Administration (OAGA) at patrick.smith@ed.gov.

DEPARTMENT OF EDUCATION COVID-19 PROGRAMS

Assistance Listing Number and Alphabetic Character	Name
84.425A	Education Stabilization Fund–State Educational Agency (Outlying Areas)
84.425B	Discretionary Grants: Rethink K–12 Education Models Grants
84.425C	Governor’s Emergency Education Relief Fund
84.425D	Elementary and Secondary School Emergency Relief Fund
84.425E	Higher Education Emergency Relief Fund–Student Aid Portion
84.425F	Higher Education Emergency Relief Fund–Institutional Portion
84.425G	Discretionary Grants: Reimagining Workforce Preparation Grants
84.425H	Education Stabilization Fund–Governors (Outlying Areas)
84.425J	Higher Education Emergency Relief Fund–Historically Black Colleges and Universities
84.425K	Higher Education Emergency Relief Fund–Tribally Controlled Colleges and Universities
84.425L	Higher Education Emergency Relief Fund–Minority Serving Institutions
84.425M	Higher Education Emergency Relief Fund–Strengthening Institutions Program
84.425N	Higher Education Emergency Relief Fund–Fund for the Improvement of Postsecondary Education Formula Grant
84.425P	Higher Education Emergency Relief Fund–Institutional Resilience and Expanded Postsecondary Opportunity
84.425Q	Higher Education Emergency Relief Fund–Proprietary Institutions Grant Funds for Students
84.425R	Emergency Assistance for Non-Public Schools