

Coronavirus Relief Fund
Application of the Single Audit Act to Alaska Native Corporations
July 5, 2022

The Coronavirus Relief Fund (CRF) established by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) reserved \$8 billion to make payments to tribal governments. On June 25, 2021, the Supreme Court held in *Yellen v. Confederated Tribes of the Chehalis Reservation* that Alaska Native regional and village corporations (ANCs) are considered Indian tribes under the Indian Self-Determination and Education Assistance Act (ISDEA) and are thus eligible for payments from the CRF. Consistent with this ruling, Treasury, in consultation with Office of Management and Budget (OMB), has determined that ANCs are subject to the requirements of the Single Audit Act and its implementing regulations, 2 CFR Part 200, Subpart F, with respect to payments received from the CRF.

Due to the delayed determination, OMB has approved a six-month audit submission extension for fiscal year 2021 for ANCs that received payments from the CRF directly or indirectly as a subrecipient. Please note that if an ANC is required to conduct an audit under the Single Audit Act based on awards received from other federal awarding agencies, the more stringent deadline must be followed.

The Single Audit Act and its implementing regulations at 2 CFR Part 200, Subpart F, require a non-federal entity that expends \$750,000 or more in federal awards in its fiscal year to conduct a single audit or program-specific audit. These audits are intended to provide assurance to federal awarding agencies that the non-federal entity has adequate internal controls in place and is generally in compliance with the program requirements.

Non-federal entities subject to an audit under 2 CFR Part 200, Subpart F include states, local governments, Indian tribes, universities, and non-profit organizations that carry out a federal award as a recipient or subrecipient.

ANCs should submit their single audits or program-specific audits through the Federal Audit Clearinghouse (FAC) as Indian tribes. Pursuant to 2 CFR 200.512(b)(2), Indian tribes and tribal organizations may opt not to authorize the FAC to make the reporting package publicly available.

The table below summarizes the extended deadlines for various fiscal year-ends:

Fiscal Year-End	Single Audit Deadline	Extended Deadline Due to Delayed Determination
09/30/2021	06/30/2022	12/31/2022
12/31/2021	09/30/2022	03/31/2023
06/30/2022	03/31/2023	09/30/2023