



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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April 24, 2020

To: BOCES District Superintendents  
School District Superintendents  
School District Business Officers  
Charter School Leaders  
Title I Coordinators

From: Phyllis D. Morris, Chief Financial Officer

**RE: Guidance on Federal Funds Impacted by COVID-19**

Purpose/Background

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grams. This guidance is pursuant to  
ment and Budget (OMB) on March 19,  
d by the Coronavirus Aid, Relief, and

Allowability of Costs not Normally Chargeable to Awards

LEAs who incur costs related to the cancellation of events, travel, or other activities necessary and  
reasonable for the performance of the award, or the pausing and restarting of grant funded activities  
due to the public health emergency, may charge these costs s.8Jr ( t)-6.621< -0.0 (l)]TJ 221.9 (ar)]TJ [heed

the charging of any cancellation or other fees related to interruption of operations or services

### Extension of Financial, Performance, and Other Reporting

LEAs may delay submission of financial, performance and other reports up to three (3) months beyond the normal due date. LEAs may continue to draw down federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period.

### Extension of Closeout

LEAs may delay submission of any pending financial, performance and other reports required by the terms of the award for the closeout of expired projects, provided that proper notice about the reporting delay is given by the LEA to NYSED. This delay in submitting closeout reports may not exceed one year after the award expires.

### Single Audit Timeline Submission Extension

LEAs that have fiscal year-ends through June 30, 2020 that have not yet filed their single audits with the Federal Audit Clearinghouse as of March 19, 2020 may delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 -*Audit Requirements*, to six (6) months beyond the normal due date. This extension does not require LEAs to seek approval by NYSED; however, LEAs should maintain documentation of the reason for the delayed filing. LEAs taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520 (a)-*Criteria for a low-risk auditee*.

### Additional Flexibilities Being Sought by NYSED

The CARES Act requires the Secretary of Education to report to Congress within 30 days of enactment on recommendations for additional waivers of provisions in the Individuals with Disabilities Education Act (IDEA), the Rehabilitation Act, the Every Student Succeeds Act (ESSA) and the Carl D. Perkins Career and Technical Education Act. NYSED is requesting to have the extended period of federal funding availability applied to both SY 2019-20 and SY 2020-21 ESSA funds, and to have the same flexibility accorded to funds provided to states under IDEA, WIOA, the Rehabilitation Act and Perkins. In addition to extending the carry-over flexibility to SY 2020-21 ESSA funds, NYSED is requesting to have the same flexibility accorded to funds provided to states under IDEA, WIOA, the Rehabilitation Act and Perkins. Should some or all of NYSED's requests be granted, LEAs will be notified accordingly.

Thank you for everything you are doing for your students during this unprecedented time. If you have questions or need additional information, please contact Ed Lenart at [Edward.Lenart@nysed.gov](mailto:Edward.Lenart@nysed.gov).

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