



Office of the  
Washington  
State Auditor  
Pat McCarthy

# BARS Alert – March 12, 2021

## Reporting Requirements for COVID-19 Vaccines and Donating PPE.

### Who this applies to

All governments that have received a supply of COVID-19 vaccines or that have donated personal protective equipment (PPE) which was purchased with COVID-19 federal financial assistance.

### Purpose of the alert

This alert provides information on the Schedule of Federal Awards (SEFA), also known as the Schedule 16, reporting requirements regarding COVID-19 pandemic-related federal assistance.

### Detailed guidance

The Office of the Washington State Auditor has received updated reporting guidance regarding the COVID-19 pandemic and reportable SEFA items.

**COVID-19 Vaccines** - The COVID-19 vaccines are not considered federal financial assistance in accordance with 45 CFR part 75 and therefore would not be included as expenditures in the SEFA. For the purposes of the Vaccination Program, COVID-19 vaccine doses do not transfer to recipients, but, rather, remain federal property until the point at which they are administered to people. Therefore, it has been determined that the vaccines do not meet the definition of federal financial assistance.

**Donated Personal Protective Equipment (PPE)** - (per Appendix VII of the [2020 Compliance Supplement Addendum issued December 2020](#)) During the emergency period of COVID-19 pandemic and as allowed under OMB Memorandum M-20-20 (April 9, 2020), federal agencies and recipients can donate PPE purchased with federal assistance funds to various entities for the COVID-19 response. The donated PPE were mostly provided without any compliance or reporting requirements or assistance listing (CFDA) information from the donors. As such, the *non-federal entities that received donated PPE should provide the fair market value of the PPE at the time of receipt as a stand-alone footnote accompanying their SEFA*. The amount of donated PPE should not be counted for purposes of determining the threshold for a single audit or determining the type A/B threshold for major programs, and is not required to be audited as a major program. Because donated PPE has no bearing on the single audit, the *donated PPE footnote may be marked "unaudited"*.

If you have questions related to COVID-19 pandemic SEFA reporting, please use the [SAO Helpdesk](#).