



OFFICE OF MANAGEMENT AND BUDGET

Uniform Administrative Requirements, Cost Principles, and Audit Requirements

AGENCY: Executive Office of the President, Office of Management and Budget.

ACTION: Notice of availability.

SUMMARY: This notice announces the availability of the 2016 OMB 2 CFR 200, Subpart F - Compliance Supplement (Supplement). The notice also offers interested parties an opportunity to comment on the 2016 Supplement. The 2016 Supplement adds two new programs and deletes five programs (that are completed under the American Recovery and Reinvestment Act). It has also been updated for program changes and technical corrections. In addition, it removed two compliance requirements from the standard list of such requirements: Davis Bacon (formerly compliance requirement D) and Real Property Acquisition and Relocation Assistance (formerly compliance requirement K). Part 3 – Compliance Requirements is divided into two subparts. Subpart 3.1 is applicable to awards issued prior to December 26, 2014 and Subpart 3.2 is applicable to awards issued on or after December 26, 2014.

The two added programs are:

- CFDA 14.225 – Community Development Block Grants/
Special Purpose Grants/Insular Areas to form a cluster with CFDA 14.218,
Community Development Block Grants/Entitlement Grants.
- CFDA 14.272 – National Disaster Resilience Competition (CDBG-NDR)
to form a cluster with CFDA 14.269, Hurricane Sandy Community
Development Block Grant Disaster Recovery Grants (CDBG-DR).

The five deleted programs are:

- CFDA 11.010 – Community Trade Adjustment Assistance.
- CFDA 14.880 – Family Unification Program (FUP).
- CFDA 14.257 - Homelessness Prevention and Rapid Re-Housing Program (HPRP) (Recovery Act Funded)
- CFDA 81.128, Energy Efficiency and Conservation Block Grant Program
- CFDA 84.388 - School Improvement Grants, Recovery Act

Part 6 – Internal Control was updated to be consistent with the guidance contained in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (Green Book) and the “Internal Control Integrated Framework” (revised in 2013), issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Highlights of the changes in the Appendices include the following:

- Appendix II provides the dates of agencies' issuance of final rules or regulatory actions to implement the OMB Guidance in 2 CFR 200.
- Appendix III lists the National Single Audit Coordinators and Single Audit Key Management Liaisons, along with their distinct roles for answering public inquiries regarding Single Audit.
- A list of changes to the 2016 Supplement can be found at Appendix V.

Due to its length, the 2016 Supplement is not included in this Notice.

DATES: The 2016 Supplement supersedes the 2015 Supplement and will apply to audits of fiscal years beginning after June 30, 2015. All comments on the 2016 Supplement must be in writing and received by October 31, 2016. Late comments will be considered to the extent practicable. We received no comments on the 2015 Supplement.

Due to potential delays in OMB's receipt and processing of mail sent through the U.S. Postal Service, we encourage respondents to submit comments electronically to ensure timely receipt. We cannot guarantee that comments mailed will be received before the comment closing date.

Electronic mail comments may be submitted to: Hai_M._Tran@omb.eop.gov.

Please include "2 CFR 200 Subpart F – Audit Requirement, Compliance

Supplement - 2016” in the subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone number, and e-mail address in the text of the message. Comments may also be submitted via facsimile at 202-395-3952.

Comments may be mailed to Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, 725 17th street NW, Room 6025, New Executive Office Building, Washington, DC 20503.

Comments may also be sent through <http://www.regulations.gov> – a Federal E-Government website that allows the public to find, review, and submit comments on documents that agencies have published in the **Federal Register** and that are open for comment. Simply type “2 CFR 200 Subpart F – Audit Requirement, Compliance Supplement – 2016” (in quotes) in the Comment or Submission search box, click Go, and follow the instructions for submitting comments. Comments received through the website by the date specified above will be included as part of the official record.

ADDRESSES: The 2016 Supplement is available online on the OMB home page at https://www.whitehouse.gov/omb/financial_default.

FOR FURTHER INFORMATION CONTACT: Recipients and auditors should contact their cognizant or oversight agency for audit, or Federal awarding agency, as appropriate under the circumstances. The Federal agency contacts are listed in Appendix III of the Supplement. Subrecipients should contact their pass-through entity. Federal agencies should contact Gilbert Tran, Office of Management and Budget, Office of Federal Financial Management, at (202) 395-3052.

Mark Reger

Deputy Controller

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