



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..

SUMMARY: This Notice announces the availability of the 2017 OMB Audit Requirements, Appendix XI – Compliance Supplement (2017 Supplement). This Notice also offers interested parties an opportunity to comment on the 2017 Supplement. .

DATES: The 2017 Supplement supersedes the 2016 Supplement and will apply to audits of fiscal years beginning after June 30, 2016. All comments on the 2017 Supplement must be in writing and received by October 31, 2017. Late comments will be considered to the extent practicable. OMB received no comments on the 2016 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.

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

Please include “2 CFR Part 200 Subpart F – Audit Requirements, Appendix XI- Compliance Supplement - 2017” 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 Part 200 Subpart F – Audit Requirements, Appendix XI-Compliance Supplement – 2017” (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.

The 2017 Supplement is available online on the OMB home page at <https://www.whitehouse.gov/omb/offices/offm>

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.

SUPPLEMENTARY INFORMATION: The 2017 Supplement adds four new programs, including one added to an existing cluster; adds two new clusters; and, deletes three programs (see listing below). The 2017 Supplement is also updated to reflect program changes and technical corrections. Part 3 of the 2017 Supplement – Compliance Requirements continues to be 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 added programs/clusters are:

- CFDA 20.224 –Federal Lands Access Program, add to the existing Highway Planning and Construction cluster

- CFDA 87.051 – Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program

- CFDA 87.052 – Gulf Coast Ecosystem Restoration Council Spill Impact Program

- CFDA 93.870 – Maternal, Infant, and Early Childhood Home Visiting Grant Program to form a new cluster with CFDA 93.505, Affordable Care Act – Maternal, Infant, And Early Childhood Home Visiting Program

- The 477 cluster, a cross-agency cluster, that applies to the following Department of Interior, Department of Labor, and Department of Health and Human Services (HHS) programs as indicated therein:

- CFDA 15.025 – Services to Indian Children, Elderly and Families

- CFDA 15.026 – Indian Adult Education

- CFDA 15.113 – Indian Social Services-Welfare Assistance ○ CFDA 15.114 – Indian Education-Higher Education Grant ○ CFDA 15.130 – Indian Education-Assistance to Schools

- CFDA 17.265 – Native American Employment and Training ○ CFDA 93.558 –

- Temporary Assistance for Needy Families ○ CFDA 93.569 – Community Services Block Grant

- CFDA 93.575 – Child Care and Development Block Grant

- CFDA 93.594 – Tribal Work Grants – Native Employment Works

- CFDA 93.596 – Child Care Mandatory and Matching Funds of the Child Care and

Development Fund.

The deleted programs are:

- CFDA 11.558 – State Broadband Data and Development Grant Program.
- CFDA 93.889 – Bioterrorism Hospital Preparedness Program.
- CFDA 10.781 - Water and Waste Disposal Systems for Rural Communities – (American Recovery and Reinvestment Act), resulting in the elimination of a cluster.

Highlights of the changes in the Appendices of the Supplement include the following:

- Appendix III provides the updated list of the National Single Audit Coordinators and Single Audit Key Management Liaisons, along with their distinct roles for answering public inquiries regarding Single Audit.
- Appendix V lists the changes to the 2017 Supplement.
- Appendix VII adds information related to treatment of an existing cluster if a new program is added to the cluster.

Due to its length, the 2017 Supplement is not included in this Notice.

Mark Reger

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[FR Doc. 2017-17054 Filed: 8/11/2017 8:45 am; Publication Date: 8/14/2017]