



OFFICE OF MANAGEMENT AND BUDGET

2 CFR Part 200

Uniform Administrative Requirements, Cost Principles, and Audit Requirements

AGENCY: Office of Management and Budget.

ACTION: Guidance.

SUMMARY: This document announces the availability of the 2020 Compliance Supplement Addendum (2020 Addendum) for the Office of Management and Budget's uniform administrative requirements, cost principles, and audit requirements regulations. This document also offers interested parties an opportunity to comment on the 2020 Addendum.

DATES: The 2020 Addendum serves as a complement to the 2020 Compliance Supplement published on August 18, 2020 (FR Doc. 2020-17987) and applies to fiscal year audits beginning after June 30, 2019.

ADDRESSES: All comments to the 2020 Supplement must be in writing and received by January 30, 2021. Late comments will be considered to the extent practicable. Comments will be reviewed and addressed, when appropriate, in the 2021 Compliance Supplement. Electronic mail comments may be submitted to: <http://www.regulations.gov>. Please include "2 CFR Part 200 Subpart F – Audit Requirements, Appendix XI-Compliance Supplement Addendum- 2020" 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 sent to: GrantsTeam@omb.eop.gov.

Please note that all public comments received are subject to the Freedom of Information Act and will be posted in their entirety, including any personal and/or business confidential

information provided. Do not include any information you would not like to be made publically available.

The 2020 Addendum 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 Gil Tran at Hai_M._Tran@omb.eop.gov or (202) 395-3052 or the OMB Grants team at GrantsTeam@omb.eop.gov.

SUPPLEMENTARY INFORMATION: The 2020 Addendum (2 CFR part 200, subpart F, appendix XI) adds 5 new COVID-19 programs and updates 9 current programs for COVID-19 related compliance requirements. Consistent with the President's Management Agenda, Cross Agency Priority (CAP) goal number 8, "Results-Oriented Accountability for Grants," Federal awarding agencies are encouraged to begin a paradigm shift in grants management from one heavy on compliance to a balanced approach that includes establishing measurable program and project goals and analyzing data to improve results. To that end, the 2020 Addendum continues the reduction of the compliance areas for auditor review in part 2, Matrix from a maximum of twelve to six, which was first implemented in the 2019 Supplement, and requires a review for performance reporting, where applicable.

The 2020 Addendum also includes an increased emphasis on transparency related requirements, including a requirement for auditor's to review the Federal Funding Accountability and Transparency Act (FFATA) subaward reporting requirements for the COVID-19 programs included in this Addendum, where applicable. In addition, these

requirements apply to all programs for audits with fiscal year-ending after September 30, 2020.

John C. Pasquantino,
Acting Deputy Controller.

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