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 (2020 Supplement) 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 Supplement.

DATES: The 2020 Supplement replaces the 2019 Supplement and applies to fiscal year audits beginning after June 30, 2019. All comments to the 2020 Supplement must be in writing and received by October 10, 2020.

ADDRESSES: 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 - 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.
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 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 Gil Tran at Hait_M._Tran@omb.eop.gov or (202) 395-3052 or the OMB Grants team at GrantsTeam@omb.eop.gov.

SUPPLEMENTARY INFORMATION: The 2020 Supplement (2 CFR part 200, subpart F, appendix XI) adds 3 new programs, deletes 6 expired programs and provides updates on many other programs, where necessary. 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 Compliance Supplement 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 for 29 programs under part 4. OMB will work with Federal awarding agencies in future
Supplements that will further emphasize the review on performance. This year’s Supplement also includes guidance related to Coronavirus administrative relief included in the four OMB memoranda in appendix VII of the Supplement. OMB plans to work with Federal awarding agencies to identify the new COVID-19 programs with special compliance and reporting requirements that will be included as an Addendum to this Supplement, as appropriate. OMB intends to balance the review of both compliance and performance goals for these new COVID-19 programs.

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