

May 25, 2018

**Non-authoritative commentary from Single Audit Resource Center:**

The 2018 Compliance Supplement included parts of the 2017 Compliance Supplement by reference. The table of contents of the 2018 Supplement identifies that Part 8 of the 2017 Compliance Supplement should be still used, except for Appendix V List of Changes for the 2018 Compliance Supplement.

In addition, an addendum was added to Appendix VII Other Audit Advisories. The addendum to relates to:

- I. Administrative Relief for Grantees Impacted in 2017 by Hurricanes Harvey, Irma, or Maria
- II. National Defense Authorization Acts (NDAA) of 2017 and 2018

**Excerpt from the 2018 Compliance Supplement Table of Contents:**

**APPENDICES (Use this 2018 Supplement for sections listed below which supersede or add an addendum to the appendices in the 2017 Supplement. Otherwise use the 2017 Supplement)**

V	List of Changes for the 2018 Compliance Supplement .....	8-5
VII-A	Other Audit Advisories - Hurricane and NDAA Addendum .....	8-7A

**APPENDIX II**  
**FEDERAL AGENCY CODIFICATION OF GOVERNMENTWIDE REQUIREMENTS AND GUIDANCE FOR**  
**GRANTS AND COOPERATIVE AGREEMENTS**

Agency (departments then agencies <sup>1</sup> )	A-102 Common Rule (State & local governments)	OMB Circular A-110 (2 CFR part 215) (universities & non-profit organizations) <sup>2</sup>	2 CFR part 200 <sup>3,4</sup> (Final rule publication date, unless otherwise indicated)	Nonprocurement Suspension & Debarment <sup>5</sup> (2 CFR part 180 or predecessor common rule)
Agriculture	7 CFR 3016	7 CFR 3019	2 CFR 400, 415, 416 (2/16/16)	2 CFR 417
Commerce	15 CFR 24	15 CFR 14	2 CFR 1327 (7/28/15)	2 CFR 1326
Defense	32 CFR 33	32 CFR 32	2 CFR 1103 (interim final, 12/19/14)	2 CFR 1125
Education	34 CFR 80	34 CFR 74	2 CFR 3474 (11/2/15)	2 CFR 3485
Energy	10 CFR 600	10 CFR 600	2 CFR 910 (9/24/15)	2 CFR 901
Health & Human Services	45 CFR 92	45 CFR 74	2 CFR 300/45 CFR 75 (interim final and technical amendments, 1/20/16)	2 CFR 376
Homeland Security	44 CFR 13 (FEMA)	----	2 CFR 3002 (10/2/15)	2 CFR 3000
Housing & Urban Development	24 CFR 85	24 CFR 84	2 CFR 2400 (12/7/15)	2 CFR 2424
Interior	43 CFR 12	43 CFR 12	2 CFR 1402 (interim final, 12/19/14; proposed rule, 2/8/16)	2 CFR 1400
Justice	28 CFR 66	28 CFR 70	2 CFR 2800 (interim final, 12/19/14)	2 CFR 2867
Labor	29 CFR 97	29 CFR 95	2 CFR 2900 (12/30/15)	29 CFR 98

Agency (departments then agencies <sup>1</sup> )	A-102 Common Rule (State & local governments)	OMB Circular A-110 (2 CFR part 215) (universities & non-profit organizations) <sup>2</sup>	2 CFR part 200 <sup>3,4</sup> (Final rule publication date, unless otherwise indicated)	Nonprocurement Suspension & Debarment <sup>5</sup> (2 CFR part 180 or predecessor common rule)
State	22 CFR 135	22 CFR 145	2 CFR 600 (6/2/15)	2 CFR 601
Transportation	49 CFR 18	49 CFR 19	2 CFR 1201 (12/17/15)	2 CFR 1200
Treasury	----	----	2 CFR 1000 (1/27/16)	31 CFR 19
Veterans Affairs	38 CFR 43	38 CFR 49	2 CFR 802 (12/1/2015)	2 CFR 801
ADF	----	----	-----	22 CFR 1508
AID	----	22 CFR 226	2 CFR 700 (9/17/15)	2 CFR 780
BBG	----	22 CFR 518	----	22 CFR 513
CNCS	45 CFR 2541	45 CFR 2543	2 CFR 2205 (11/17/15)	2 CFR 2200
EPA	40 CFR 31	40 CFR 30	2 CFR 1500 (10/9/2015)	2 CFR 1532
EX-IM	-----	-----	----	2 CFR 3513
FMCS	29 CFR 1470	----	----	29 CFR 1471
GSA	41 CFR 105-71	41 CFR 105-72	----	41 CFR 105-68
GCERC	---	---	2 CFR 5900 (12/9/15)	----
IMLS	45 CFR 1183	----	2 CFR 3187 (9/21/15)	2 CFR 3185
IAF	----	----	---	22 CFR 1006
NASA	14 CFR 1273	14 CFR 1260	2 CFR 1800 (9/11/15)	2 CFR 1880
NARA	36 CFR 1207	36 CFR 1210	2 CFR 2600 (8/25/15)	2 CFR 2600
NEA	45 CFR 1157	----	2 CFR 3255 (6/29/15)	2 CFR 3254
NEH	45 CFR 1174	----	2 CFR 3374 (9/16/15)	2 CFR 3369

Agency (departments then agencies <sup>1</sup> )	A-102 Common Rule (State & local governments)	OMB Circular A-110 (2 CFR part 215) (universities & non-profit organizations) <sup>2</sup>	2 CFR part 200 <sup>3,4</sup> (Final rule publication date, unless otherwise indicated)	Nonprocurement Suspension & Debarment <sup>5</sup> (2 CFR part 180 or predecessor common rule)
NSF	45 CFR 602	----	2 CFR 2500 (11/27/15) (NSF's Proposal and Award Policies and Procedures Guide, may be found at <a href="http://www.nsf.gov/bfa/dias/policy/">http://www.nsf.gov/bfa/dias/policy/</a> along with significant changes from the previous version)	2 CFR 2520
ONDCP	21 CFR 1403	----	2 CFR 3603 (9/23/15)	21 CFR 1404
OPM	----	----	---	5 CFR 919
Peace Corps	----	----	---	2 CFR 3700
SBA	13 CFR 143	----	2 CFR 2701 (1/11/16)	2 CFR 2700
SSA	20 CFR 437	20 CFR 435	2 CFR 2300 (11/10/15)	2 CFR 2336

## NOTES:

1. Abbreviations used for the following independent agencies: African Development Foundation (ADF), Agency for International Development (AID), Broadcasting Board of Governors (BBG), Corporation for National and Community Service (CNCS), Environmental Protection Agency (EPA), Export-Import Bank of the United States (EX-IM), Federal Emergency Management Agency (FEMA) (now part of the Department of Homeland Security), Federal Mediation and Conciliation Service (FMCS), General Services Administration (GSA), Gulf Coast Ecosystem Restoration Council (GCERC), Institute of Museum and Library Services (IMLS), Inter-American Foundation (IAF), National Aeronautics and Space Administration (NASA), National Archives and Records Administration (NARA), National Endowment for the Arts (NEA), National Endowment for the Humanities (NEH), National Science Foundation (NSF), Office of National Drug Control Policy (ONDCP), Office of Personnel Management (OPM), Small Business Administration (SBA), and Social Security Administration (SSA).
2. If an agency implements OMB Circular A-110 (2 CFR part 215)/2 CFR part 200 other than through codified rules; the requirements apply equally to the agency and its awards.
3. The list of exceptions in department and agency regulatory adoption/implementation of 2 CFR part 200 approved by OMB on December 19, 2014 is available at <https://cfo.gov/wp-content/uploads/2014/12/Agency-Exceptions.pdf>. That document provides links to the applicable language in the department/agency rule.
4. The *Federal Register* (<https://www.federalregister.gov/>) for the date shown includes the preamble language for the final rule, which explains any changes from the interim final rule published on December 19, 2014.
5. The OMB guidance on nonprocurement suspension and debarment is found at 2 CFR part 180.