

## Single Audit - Status of Final Agency Adoption as of May 1, 2017

**WARNING! This document was prepared by the GAQC staff and is nonauthoritative. It represents our best effort to identify where agencies have codified their Uniform Guidance (UG) implementation and any changes that have been proposed or made to those regulations since the agency's initial adoption of the UG.**

Each federal agency is required to adopt the UG into its own regulatory structure. As part of this adoption process, some federal agencies received OMB approval to make exceptions to certain requirements in the UG (e.g., an agency might disallow a particular type of cost that would otherwise be permitted under the UG cost principles). Some of the exceptions could affect auditee compliance requirements, and therefore, the criteria that an auditor uses to perform compliance testing in a single audit.

The hyperlinks below under the heading, "Subtitle B, *Federal Agency Regulations for Grants and Agreements*" will take you to each federal agency's adoption of the UG in the Electronic Code of Federal Regulations under Title 2—Grants and Agreements. The hyperlinks below in the column titled, "Final or Proposed Rule Adopting UG," are to each agency's final (or proposed) Federal Register (FR) notice adopting the UG. Finally, a few agencies have already made technical corrections or other changes to their initial adoption of the UG. Hyperlinks to those FR notices are found in the column below titled, "Technical Corrections or Amendments to Adoption of UG."

Nonfederal entities and auditors that have questions about the nature of agency exceptions, the timing of agency adoption regulations, and the effect of agency exceptions on the audit, may consult with agency single audit coordinators or program officials using the contact information in appendix 3 of the Compliance Supplement.

			Federal Register Notice(s)	
			Final or Proposed Rule Adopting UG	Technical Corrections or Amendments to Adoption of UG
<b>Subtitle B—<i>Federal Agency Regulations for Grants and Agreements</i></b>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES	III	<a href="#"><u>300-399</u></a>	<a href="#"><u>1/20/2016</u></a>	<a href="#"><u>12/12/2016</u></a>
DEPARTMENT OF AGRICULTURE	IV	<a href="#"><u>400-499</u></a>	<a href="#"><u>2/16/2016</u></a>	<a href="#"><u>9/28/2016</u></a>
DEPARTMENT OF STATE	VI	<a href="#"><u>600-699</u></a>	<a href="#"><u>6/2/2015</u></a>	
AGENCY FOR INTERNATIONAL DEVELOPMENT	VII	<a href="#"><u>700-799</u></a>	<a href="#"><u>9/17/2015</u></a>	
DEPARTMENT OF VETERANS AFFAIRS	VIII	<a href="#"><u>800-899</u></a>	<a href="#"><u>12/1/2015</u></a>	
DEPARTMENT OF ENERGY	IX	<a href="#"><u>900-999</u></a>	<a href="#"><u>9/24/2015</u></a>	
DEPARTMENT OF TREASURY	X	<a href="#"><u>1000-1099</u></a>	<a href="#"><u>1/27/2016</u></a>	
DEPARTMENT OF DEFENSE	XI	<a href="#"><u>1100-1199</u></a>	<a href="#"><u>11/7/2016</u></a>	
DEPARTMENT OF TRANSPORTATION	XII	<a href="#"><u>1200-1299</u></a>	<a href="#"><u>12/17/2015</u></a>	
DEPARTMENT OF COMMERCE	XIII	<a href="#"><u>1300-1399</u></a>	<a href="#"><u>7/28/2015</u></a>	
DEPARTMENT OF THE INTERIOR	XIV	<a href="#"><u>1400-1499</u></a>	<a href="#"><u>2/8/2016</u></a>	

## Single Audit - Status of Final Agency Adoption as of May 1, 2017

<b>Subtitle B—Federal Agency Regulations for Grants and Agreements</b>			<b>Federal Register Notice(s)</b>	
			<b>Final or Proposed Rule Adopting UG</b>	<b>Technical Corrections or Amendments to Adoption of UG</b>
ENVIRONMENTAL PROTECTION AGENCY	XV	<a href="#"><u>1500-1599</u></a>	<a href="#"><u>10/9/2015</u></a>	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	XVIII	<a href="#"><u>1800-1899</u></a>	<a href="#"><u>9/11/2015</u></a>	<a href="#"><u>10/27/2016</u></a>
UNITED STATES NUCLEAR REGULATORY COMMISSION	XX	<a href="#"><u>2000-2099</u></a>		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	XXII	<a href="#"><u>2200-2299</u></a>	<a href="#"><u>11/17/2015</u></a>	
SOCIAL SECURITY ADMINISTRATION	XXIII	<a href="#"><u>2300-2399</u></a>	<a href="#"><u>11/10/2015</u></a>	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	XXIV	<a href="#"><u>2400-2499</u></a>	<a href="#"><u>12/7/2015</u></a>	
NATIONAL SCIENCE FOUNDATION	XXV	<a href="#"><u>2500-2599</u></a>	<a href="#"><u>11/27/2015</u></a>	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	XXVI	<a href="#"><u>2600-2699</u></a>	<a href="#"><u>8/25/2015</u></a>	
SMALL BUSINESS	XXVII	<a href="#"><u>2700-2799</u></a>	<a href="#"><u>1/11/2016</u></a>	
DEPARTMENT OF JUSTICE	XXVIII	<a href="#"><u>2800-2899</u></a>	<a href="#"><u>9/8/2016</u></a>	
DEPARTMENT OF LABOR	XXIX	<a href="#"><u>2900-2999</u></a>	<a href="#"><u>12/30/2015</u></a>	
DEPARTMENT OF HOMELAND SECURITY	XXX	<a href="#"><u>3000-3099</u></a>	<a href="#"><u>10/2/2015</u></a>	
INSTITUTE OF MUSEUM AND LIBRARY SERVICES	XXXI	<a href="#"><u>3100-3199</u></a>	<a href="#"><u>9/21/2015</u></a>	
NATIONAL ENDOWMENT FOR THE ARTS	XXXII	<a href="#"><u>3200-3299</u></a>	<a href="#"><u>6/29/2015</u></a>	
NATIONAL ENDOWMENT FOR THE HUMANITIES	XXXIII	<a href="#"><u>3300-3399</u></a>	<a href="#"><u>9/16/2015</u></a>	
DEPARTMENT OF EDUCATION	XXXIV	<a href="#"><u>3400-3499</u></a>	<a href="#"><u>11/2/2015</u></a>	
EXPORT-IMPORT BANK OF THE UNITED STATES	XXXV	<a href="#"><u>3500-3599</u></a>		
OFFICE OF NATIONAL DRUG CONTROL POLICY, EXECUTIVE OFFICE OF THE PRESIDENT	XXXVI	<a href="#"><u>3600-3699</u></a>	<a href="#"><u>9/23/2015</u></a>	
PEACE CORPS	XXXVII	<a href="#"><u>3700-3799</u></a>		
ELECTION ASSISTANCE COMMISSION	LVIII	<a href="#"><u>5800-5899</u></a>		
GULF COAST ECOSYSTEM RESTORATION COUNCIL	LIX	<a href="#"><u>5900-5999</u></a>	<a href="#"><u>12/9/2015</u></a>	