

Single Audit - Status of Final Agency Adoption as of August 1, 2019

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 |
| Subtitle B—<i>Federal Agency Regulations for Grants and Agreements</i> | | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | III | <u>300-399</u> | <u>1/20/2016</u> | <u>12/12/2016</u> |
| DEPARTMENT OF AGRICULTURE | IV | <u>400-499</u> | <u>2/16/2016</u> | <u>4/3/2018</u> |
| DEPARTMENT OF STATE | VI | <u>600-699</u> | <u>6/2/2015</u> | |
| AGENCY FOR INTERNATIONAL DEVELOPMENT | VII | <u>700-799</u> | <u>9/17/2015</u> | |
| DEPARTMENT OF VETERANS AFFAIRS | VIII | <u>800-899</u> | <u>12/1/2015</u> | |
| DEPARTMENT OF ENERGY | IX | <u>900-999</u> | <u>9/24/2015</u> | |
| DEPARTMENT OF TREASURY | X | <u>1000-1099</u> | <u>1/27/2016</u> | |
| DEPARTMENT OF DEFENSE | XI | <u>1100-1199</u> | <u>11/7/2016</u> | |
| DEPARTMENT OF TRANSPORTATION | XII | <u>1200-1299</u> | <u>12/17/2015</u> | |
| DEPARTMENT OF COMMERCE | XIII | <u>1300-1399</u> | <u>7/28/2015</u> | |
| DEPARTMENT OF THE INTERIOR | XIV | <u>1400-1499</u> | <u>2/8/2016</u> | |

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| ENVIRONMENTAL PROTECTION AGENCY | XV | <u>1500-1599</u> | <u>10/9/2015</u> | |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | XVIII | <u>1800-1899</u> | <u>9/11/2015</u> | <u>5/9/2019</u> |
| UNITED STATES NUCLEAR REGULATORY COMMISSION | XX | <u>2000-2099</u> | | |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | XXII | <u>2200-2299</u> | <u>11/17/2015</u> | |
| SOCIAL SECURITY ADMINISTRATION | XXIII | <u>2300-2399</u> | <u>11/10/2015</u> | |
| DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | XXIV | <u>2400-2499</u> | <u>12/7/2015</u> | |
| NATIONAL SCIENCE FOUNDATION | XXV | <u>2500-2599</u> | <u>11/27/2015</u> | |
| NATIONAL ARCHIVES AND RECORDS ADMINISTRATION | XXVI | <u>2600-2699</u> | <u>8/25/2015</u> | |
| SMALL BUSINESS | XXVII | <u>2700-2799</u> | <u>1/11/2016</u> | |
| DEPARTMENT OF JUSTICE | XXVIII | <u>2800-2899</u> | <u>9/8/2016</u> | |
| DEPARTMENT OF LABOR | XXIX | <u>2900-2999</u> | <u>12/30/2015</u> | |
| DEPARTMENT OF HOMELAND SECURITY | XXX | <u>3000-3099</u> | <u>10/2/2015</u> | |
| INSTITUTE OF MUSEUM AND LIBRARY SERVICES | XXXI | <u>3100-3199</u> | <u>9/21/2015</u> | <u>12/26/2018</u> |
| NATIONAL ENDOWMENT FOR THE ARTS | XXXII | <u>3200-3299</u> | <u>6/29/2015</u> | |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | XXXIII | <u>3300-3399</u> | <u>9/16/2015</u> | |
| DEPARTMENT OF EDUCATION | XXXIV | <u>3400-3499</u> | <u>11/2/2015</u> | |
| EXPORT-IMPORT BANK OF THE UNITED STATES | XXXV | <u>3500-3599</u> | | |
| OFFICE OF NATIONAL DRUG CONTROL POLICY, EXECUTIVE OFFICE OF THE PRESIDENT | XXXVI | <u>3600-3699</u> | <u>9/23/2015</u> | |
| PEACE CORPS | XXXVII | <u>3700-3799</u> | | |
| ELECTION ASSISTANCE COMMISSION | LVIII | <u>5800-5899</u> | | |
| GULF COAST ECOSYSTEM RESTORATION COUNCIL | LIX | <u>5900-5999</u> | <u>12/9/2015</u> | <u>4/3/2019</u> |