

DAVID Y. IGE
GOVERNOR



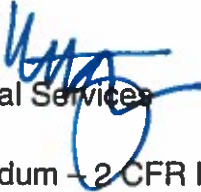
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P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 4, 2021

MEMORANDUM

TO: All Department Heads

FROM: Curt T. Otaguro, Comptroller
Department of Accounting and General Services 

SUBJECT: 2020 Compliance Supplement Addendum – 2 CFR Part 200 Appendix XI

The Office of Management and Budget has recently released the [2020 Compliance Supplement Addendum – 2 CFR Part 200 Appendix XI](#). This Addendum contains important information on how fourteen COVID-19 funded programs will be audited. If you received federal resources from any of the programs listed in the Addendum, it is imperative that you or your designee understand the compliance requirements of the programs, including maintaining documentation on expenditures that will be adequate for audit purposes. We want to avoid reimbursing the federal government for any disallowed costs.

If you have any questions, please contact Mark Anderson at (808) 586-3035 or by email at mark.k.anderson@hawaii.gov.