

## Department of Education

### **§3474.5 How exceptions are made to 2 CFR part 200**

(a) With the exception of [Subpart F](#)—Audit Requirements of 2 CFR part 200, the Secretary of Education, after consultation with OMB, may allow exceptions for classes of Federal awards or non-Federal entities subject to the requirements of this part when exceptions are not prohibited by statute. However, in the interest of maximum uniformity, exceptions from the requirements of this part will be permitted only in unusual circumstances.

(b) Exceptions for classes of Federal awards or non-Federal entities will be published on the OMB Web site at [www.whitehouse.gov/omb](http://www.whitehouse.gov/omb).

(Authority: 20 U.S.C. 1221e-3, 3474, and 2 CFR part 200)

### **§3474.10 Clarification regarding 2 CFR 200.207**

The Secretary or a pass-through entity may, in appropriate circumstances, designate the specific conditions established under [2 CFR §200.207](#) as "high-risk conditions" and designate a non-Federal entity subject to specific conditions established under §200.207 as "high-risk".

(Authority: 20 U.S.C. 1221e-3, 3474, and 2 CFR part 200)

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