**[A]**

|  |  |
| --- | --- |
| **State Authorization:** | [B] |

**[C]
[D]**

|  |  |
| --- | --- |
| **Agency Contact Person ‑ Program** **[E]****Agency Contact Person – Financial****[E]** | **Address Confirmation Letters To****[F]** |

**The auditor should not consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a “safe harbor” for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current.**

**The grantor agency may elect to review audit working papers to determine that audit tests are adequate.**

**Auditors may request documentation of monitoring visits by the State Agencies.**

**I. PROGRAM OBJECTIVES**

**II. PROGRAM PROCEDURES**

**III. COMPLIANCE REQUIREMENTS**

*Noted below in the following matrix are the types of compliance requirements that are applicable to the State program. These Types are determined by the State agency noted by “Y.”*

If the Matrix indicates “Y,” the auditor must determine if a particular type of compliance requirement has a direct and material effect on the State program for the auditee.

State Agency: Please note the Type of Compliance Requirements that apply to be program below. If the Type does not apply, change “Y” to a “N”. If a program is subject to the requirements found in a Crosscutting Supplement, please use the template “StateTemplate-CC programs.docx.”

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 |
| Activities Allowed or Unallowed | Allowable Costs/Cost Principles | Cash Management | Conflict of Interest | Eligibility | Equipment/ Real Property Management | Matching, Level of Effort, Earmarking | Period Of Performance | Procurement Suspension & Debarment | Program Income | Reporting | Subrecipient Monitoring | Special Tests and Provisions |
| Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |

1. Activities Allowed or Unallowed

2. Allowable Costs/Cost Principles

### 3. Cash Management

4. Conflict of Interest

5. Eligibility

6. Equipment and Real Property Management

7. Matching, Level of Effort, Earmarking

8. Period of Performance

### 9. Procurement and Suspension and Debarment

## 10. Program Income

11. Reserve

12. Reporting

13. Subrecipient Monitoring

14. Special Tests and Provisions