

## **APPENDIX I**

### **FEDERAL PROGRAMS EXCLUDED FROM THE A-102 COMMON RULE AND PORTIONS OF 2 CFR PART 200**

Note: Section \_\_\_ references are to the “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments” (A-102 Common Rule) or 2 CFR part 200.

#### **Background**

Certain grant programs (block grant programs enacted under the Omnibus Budget Reconciliation Act of 1981, one special program, open-ended entitlement programs, and other specified programs) were originally exempted from the provisions of the A-102 Common Rule. On September 8, 2003 (68 FR 52843-52844), the Department of Health and Human Services (HHS) amended its implementation of the A-102 Common Rule at 45 CFR part 92 to eliminate the exemption for all of its programs other than the HHS block grants under the Omnibus Budget Reconciliation Act of 1981. The Department of Agriculture previously included its entitlement grants in its implementation of the A-102 Common Rule.

#### *Administrative Requirements*

The programs that remain exempt from the A-102 Common Rule and the administrative requirements in 2 CFR part 200 are listed below. These exemptions from the administrative requirements in the A-102 Common Rule were carried forward into 2 CFR part 200 (2 CFR part 200, subpart D), with the exception of 2 CFR sections 200.330 through 200.332. Consult Part 4 - Agency Program Requirements, II, “Program Procedures - Source of Governing Requirements,” for the governing requirements for these programs.

Note that, in some cases, the administrative requirements for entitlement programs in federal agency regulations are not identical to those in the A-102 Common Rule/2 CFR part 200. Rather than identify for testing each instance where the requirements differ, this Supplement addresses only those differences that warrant special attention. One difference is in the area of procurement (see below). With respect to all other administrative requirements, the auditor must rely on the provisions of the A-102 Common Rule/2 CFR part 200 and agency program requirements (see Part 4).

#### *Differences Pertaining to Procurement*

Subpart F of 45 CFR part 95, ADP equipment and services, applies to certain HHS programs as specified in Part 4 of this Supplement. Subpart F requires prior federal written approval for the acquisition of ADP equipment and services of \$5 million or more when the federal government funds at regular matching rates and prior written approval for all ADP acquisitions when the federal government funds at enhanced matching rates. In addition, the rules require prior federal written approval for sole-source contracts between \$1 million and \$5 million when the federal government funds at regular matching rates and for certain requests for proposals (RFPs), contracts, and amendments.

*Cost Principles*

The programs listed below also are exempt from the provisions of the OMB cost principles circulars and their successor guidance in 2 CFR part 200, subpart E. State cost principles requirements apply to these programs (including their subrecipients). The HHS September 8, 2003 rulemaking did not affect the applicability of the cost principles for the HHS entitlement programs. The entitlement programs and the other listed programs are subject to the provisions of the OMB cost principles circulars/2 CFR part 200, subpart E.

**Programs Excluded from the Requirements of the A-102 Common Rule and Portions of 2 CFR part 200**

Some programs (both those included in the Supplement and others) are exempted from the A-102 Common Rule and specified portions of 2 CFR part 200.

The following list provides the CFDA number and program name as listed in the current CFDA. A notation is included with the program name to indicate when only part of the awards under a CFDA number are excluded from the A-102 Common Rule/portions of 2 CFR part 200 or to provide other clarifications.

Except for the requirement to provide public notice of federal financial assistance programs in 2 CFR section 200.202 and the requirements in 2 CFR sections 200.330 through 200.332, the guidance in 2 CFR part 200, subparts C, D, and E, as implemented by the federal agency, does not apply to the following programs:

Section \_\_.4(a)(2)/2 CFR section 200.101(d)(1)

*The Omnibus Budget Reconciliation Act of 1981 (including Community Services):*

93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant (except to the extent that the OMB cost principles apply to subrecipients of these funds pursuant to 42 USC 9916(a)(1)(B)).
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.991	Preventive Health and Health Services Block Grant (not included in the Supplement)
93.994	Maternal and Child Health Services Block Grant to the States
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Note: Awards to non-entitlement counties in Hawaii are not considered "block grants" for this purpose)

Section \_\_.4(a)(9)/2 CFR section 200.101(d)(2)

*Grants to local education agencies under the following sections of the Impact Aid program:*  
Section 8002, 20 USC 7702 (federal property payments), Section 8003(b), 20 USC 7703(b)  
(Basic support payments).

84.041 (excluding payments for children with disabilities and payments for construction)

Section \_\_.4(a)(10)/2 CFR section 200.101(d)(3)

*Payments under the Veterans Administration's State Home Per Diem Program (38 USC 1741):*

64.014 Veterans State Domiciliary Care  
64.015 Veterans State Nursing Home Care  
64.016 Veterans State Hospital Care

2 CFR section 200.101(d)(4)

*Grants authorized under the Child Care and Development Block Grant Act of 1990, as amended:*

93.575 Child Care and Development Block Grant  
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development  
Fund

**APPENDIX II**  
**FEDERAL AGENCY CODIFICATION OF GOVERNMENT-WIDE REQUIREMENTS AND GUIDANCE FOR GRANTS AND COOPERATIVE AGREEMENTS**

Agency (departments then agencies <sup>1</sup> )	A-102 Common Rule (state & local governments)	OMB Circular A-110 (2 CFR part 215) (universities & non-profit organizations) <sup>2</sup>	2 CFR part 200 <sup>3,4</sup> (Final rule publication date, unless otherwise indicated)	Non-procurement Suspension & Debarment <sup>5</sup> (2 CFR part 180 or predecessor common rule)
Agriculture	7 CFR 3016	7 CFR 3019	2 CFR 400, 415, 416 (2/16/16)	2 CFR 417
Commerce	15 CFR 24	15 CFR 14	2 CFR 1327 (7/28/15)	2 CFR 1326
Defense	32 CFR 33	32 CFR 32	2 CFR 1103 (interim final, 12/19/14)	2 CFR 1125
Education	34 CFR 80	34 CFR 74	2 CFR 3474 (11/2/15)	2 CFR 3485
Energy	10 CFR 600	10 CFR 600	2 CFR 910 (9/24/15)	2 CFR 901
Health & Human Services	45 CFR 92	45 CFR 74	2 CFR 300/45 CFR 75 (interim final and technical amendments, 1/20/16)	2 CFR 376
Homeland Security	44 CFR 13 (FEMA)		2 CFR 3002 (10/2/15)	2 CFR 3000
Housing & Urban Development	24 CFR 85	24 CFR 84	2 CFR 2400 (12/7/15)	2 CFR 2424
Interior	43 CFR 12	43 CFR 12	2 CFR 1402 (interim final, 12/19/14; proposed rule, 2/8/16)	2 CFR 1400
Justice	28 CFR 66	28 CFR 70	2 CFR 2800 (interim final, 12/19/14)	2 CFR 2867
Labor	29 CFR 97	29 CFR 95	2 CFR 2900 (12/30/15)	29 CFR 98
State	22 CFR 135	22 CFR 145	2 CFR 600 (6/2/15)	2 CFR 601
Transportation	49 CFR 18	49 CFR 19	2 CFR 1201 (12/17/15)	2 CFR 1200
Treasury			2 CFR 1000 (1/27/16)	31 CFR 19
Veterans Affairs	38 CFR 43	38 CFR 49	2 CFR 802 (12/1/2015)	2 CFR 801
ADF				22 CFR 1508

Agency (departments then agencies <sup>1</sup> )	A-102 Common Rule (state & local governments)	OMB Circular A-110 (2 CFR part 215) (universities & non-profit organizations) <sup>2</sup>	2 CFR part 200 <sup>3,4</sup> (Final rule publication date, unless otherwise indicated)	Non-procurement Suspension & Debarment <sup>5</sup> (2 CFR part 180 or predecessor common rule)
AID		22 CFR 226	2 CFR 700 (9/17/15)	2 CFR 780
BBG		22 CFR 518		22 CFR 513
CNCS	45 CFR 2541	45 CFR 2543	2 CFR 2205 (11/17/15)	2 CFR 2200
EPA	40 CFR 31	40 CFR 30	2 CFR 1500 (10/9/2015)	2 CFR 1532
EX-IM				2 CFR 3513
FMCS	29 CFR 1470			29 CFR 1471
GSA	41 CFR 105-71	41 CFR 105-72		41 CFR 105-68
GCERC			2 CFR 5900 (12/9/15)	
IMLS	45 CFR 1183		2 CFR 3187 (9/21/15)	2 CFR 3185
IAF				22 CFR 1006
NASA	14 CFR 1273	14 CFR 1260	2 CFR 1800 (9/11/15)	2 CFR 1880
NARA	36 CFR 1207	36 CFR 1210	2 CFR 2600 (8/25/15)	2 CFR 2600
NEA	45 CFR 1157		2 CFR 3255 (6/29/15)	2 CFR 3254
NEH	45 CFR 1174		2 CFR 3374 (9/16/15)	2 CFR 3369
NSF	45 CFR 602		2 CFR 2500 (11/27/15) (NSF's Proposal and Award Policies and Procedures Guide, may be found at <a href="http://www.nsf.gov/bfa/dias/policy/">http://www.nsf.gov/bfa/dias/policy/</a> along with significant changes from the previous version)	2 CFR 2520
ONDCP	21 CFR 1403		2 CFR 3603 (9/23/15)	21 CFR 1404
OPM				5 CFR 919
Peace Corps				2 CFR 3700
SBA	13 CFR 143		2 CFR 2701 (1/11/16)	2 CFR 2700
SSA	20 CFR 437	20 CFR 435	2 CFR 2300 (11/10/15)	2 CFR 2336

## Notes:

1. Abbreviations used for the following independent agencies: African Development Foundation (ADF), Agency for International Development (AID), Broadcasting Board of Governors (BBG), Corporation for National and Community Service (CNCS), Environmental Protection Agency (EPA), Export-Import Bank of the United States (EX-IM), Federal Emergency Management Agency (FEMA) (now part of the Department of Homeland Security), Federal Mediation and Conciliation Service (FMCS), General Services Administration (GSA), Gulf Coast Ecosystem Restoration Council (GCERC), Institute of Museum and Library Services (IMLS), Inter-American Foundation (IAF), National Aeronautics and Space Administration (NASA), National Archives and Records Administration (NARA), National Endowment for the Arts (NEA), National Endowment for the Humanities (NEH), National Science Foundation (NSF), Office of National Drug Control Policy (ONDCP), Office of Personnel Management (OPM), Small Business Administration (SBA), and Social Security Administration (SSA).
2. If an agency implements OMB Circular A-110 (2 CFR part 215)/2 CFR part 200 other than through codified rules; the requirements apply equally to the agency and its awards.
3. The list of exceptions in department and agency regulatory adoption/implementation of 2 CFR part 200 approved by OMB on December 19, 2014, is available at <https://www.cfo.gov/wp-content/uploads/2014/12/Agency-Exceptions.pdf>. This document provides links to the applicable language in the department/agency rule.
4. The *Federal Register* (<https://www.federalregister.gov/>) for the date shown includes the preamble language for the final rule, which explains any changes from the interim final rule published on December 19, 2014.
5. The OMB guidance on nonprocurement suspension and debarment is found at 2 CFR part 180.

**APPENDIX III****FEDERAL AGENCY SINGLE AUDIT, KEY MANAGEMENT LIAISON, AND PROGRAM CONTACTS**

This appendix provides Federal agency single audit contacts (starts on page 8-III-2), key management liaisons (starts on page 8-III-9), and program contacts (starts on page 8-III-10) for each program/cluster included in the Supplement. For the single audit contacts a table is provided for each Federal agency identifying who can answer technical audit questions. The table includes contact information and the geographical area each Federal contact is responsible for overseeing. A list of key management liaisons, who are the contacts for questions related to the administrative requirements applicable to an agency program(s), and their e-mail addresses follows the single audit contact information. Last, program contacts, who can answer programmatic questions, and their contact information are listed by agency and CFDA number.

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<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>United States Department of Agriculture</b>	
Regional Inspector General U.S. Department of Agriculture Attn: Marbie Baugh, National Single Audit Coordinator 401 West Peachtree St NW, Suite 2328 Atlanta, GA 30308 Phone: Voice (404) 730-3763 or 730-3210 Fax (404) 730-3221 E-Mail: <a href="mailto:Marbie.Baugh@oig.usda.gov">Marbie.Baugh@oig.usda.gov</a>	All audits
<b>Department of Commerce</b>	
Regional Inspector General U.S. Department of Commerce 401 West Peachtree Street NW, Suite 2742 Atlanta, GA 30308 Phone: Voice (404) 730-2780 or (404) 730-2067 Fax (404) 730-2788 E-Mail: <a href="mailto:NonFederalAudits@oig.doc.gov">NonFederalAudits@oig.doc.gov</a>	All audits
<b>Department of Defense</b>	
Office of the Assistant Inspector General for Audit Policy and Oversight Office of Inspector General U.S. Department of Defense 4800 Mark Center Drive, Suite 11H25 Alexandria, VA 22350-1500 Phone: Voice (703) 604-8760 E-Mail: <a href="mailto:aponet@dodig.mil">aponet@dodig.mil</a>	All audits
<b>Department of Education</b>	
U.S. Department of Education Office of Inspector General Attn: Mark Priebe Director of the Non-Federal Audit Team 400 Maryland Ave SW Washington, DC 20202 Phone: (202) 245-8255 E-Mail: <a href="mailto:OIGNon-FederalAudit@ed.gov">OIGNon-FederalAudit@ed.gov</a> Website: <a href="https://www2.ed.gov/about/offices/list/oig/nonfed/index.html">https://www2.ed.gov/about/offices/list/oig/nonfed/index.html</a>	All audits



<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Department of Energy</b>	
U.S. Department of Energy Office of Inspector General Attn: Single Audit Contact 1000 Independence Ave. SW, IG-33, Room 5A-193 Washington, DC 20585 Phone: Voice (202) 586-1969 Fax (202) 586-0099 Website: <a href="http://www.ig.energy.gov">www.ig.energy.gov</a>	All audits
<b>Department of Health and Human Services</b>	
National Single Audit Coordinator - Tammie Brown DHHS/OIG/OAS/NEAR Richard Bolling Federal Building 601 East 12th Street, Room 0429 Kansas City, MO 64106 Phone: Voice (816) 426-3204 (800) 732-0679 Fax (816) 426-7745 Website: <a href="http://www.oig.hhs.gov">http://www.oig.hhs.gov</a> E-Mail: <a href="mailto:Tammie.Brown@oig.hhs.gov">Tammie.Brown@oig.hhs.gov</a>	All audits
<b>Department of Homeland Security</b>	
U.S. Department of Homeland Security OCFO/Financial Assistance Policy and Oversight Building 410 245 Murray Lane, S.W. Washington, DC 20528 Attn: Nasr N. Fahmy Phone: (202) 447-5146 Fax (202) 447-0374 E-Mail: <a href="mailto:Nasr.Fahmy@dhs.gov">Nasr.Fahmy@dhs.gov</a>	All audits
<b>Department of Housing and Urban Development</b>	
U.S. Department of HUD Office of Inspector General National Single Audit Coordinator Karen Cookson 1301 Fannin Street, Room 2200 Houston, TX 77002 Phone: Voice (866) 492-1740 Website: <a href="http://www.hudoig.gov">www.hudoig.gov</a> Questions on audits of HUD programs: 866-492-1740 <a href="mailto:HUDOIGSingleAuditCoordinator@hudoig.gov">HUDOIGSingleAuditCoordinator@hudoig.gov</a>	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Department of the Interior</b>	
U.S. Department of Interior Office of Inspector General 381 Elden Street, Suite 1100 Herndon, VA 20170 Phone: Voice (703) 487-8058 Fax (703) 487-8055	All audits
<b>Department of Justice</b>	
U.S. Department of Justice Chicago Regional Audit Office CitiCorp Center, 500 West Madison, Suite 1121 Chicago, IL 60661 Phone: Voice (312) 353-1203 Fax (312) 886-0513	All audits
<b>Department of Labor</b>	
National Single Audit Coordinator U.S. Department of Labor Office of Inspector General Francis Perkins Building Room N-4633 200 Constitution Avenue, N.W. Washington, DC 20210 Phone: Voice (202) 693-6993 E-Mail: <a href="mailto:Reid.Melvin@oig.dol.gov">Reid.Melvin@oig.dol.gov</a> Website: <a href="http://www.oig.dol.gov">http://www.oig.dol.gov</a>	All audits
<b>Department of State</b>	
U.S. Department of State Office of Inspector General, OIG/AUD/CG 1700 North Moore Street Arlington, VA 22209 Phone: Voice (571) 348-5491 Fax (703) 284-2622 E-Mail: <a href="mailto:DOSOIGSingleAuditCoordinator@stateoig.gov">DOSOIGSingleAuditCoordinator@stateoig.gov</a> Website: <a href="https://www.stateoig.gov">https://www.stateoig.gov</a>	All audits
<b>Department of Transportation</b>	
U.S. Department of Transportation Office of Inspector General, City Crescent Building Attn: National Single Audit Coordinator 10 South Howard Street, Suite 4500 Baltimore, MD 21201 Phone: Voice (410) 962-2630 Fax (410) 962-7469 Additional Contact: John Sysak <a href="mailto:John.R.Sysak@oig.dot.gov">John.R.Sysak@oig.dot.gov</a>	All audits  <b>For ALL Single Audit Report Due Date Requests:</b> Phone: Voice (202) 493-0223 Fax (202) 366-3530

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Department of the Treasury</b>	
Department of the Treasury Office of Inspector General Director, Banking and Fiscal Services 740 15th Street NW, Suite 600 Washington, DC 20220 Phone: Voice (202) 927-6512 Fax (202) 927-5379	All audits
<b>Department of Veterans Affairs</b>	
Director Office of Inspector General Financial Statement Audit Division (52CF) Department of Veterans Affairs 810 Vermont Ave. NW Washington, DC 20420 Phone: Voice (202) 565-7013 Fax (202) 565-7771	All audits
<b>Agency for International Development</b>	
USAID Attn: OIG/A/FA Room 8.10-10 1300 Pennsylvania Avenue, NW Washington, DC 20523-7802 Phone: Voice (202) 712-4902 Fax (202) 216-3598 E-Mail: <a href="mailto:faudit@usaid.gov">faudit@usaid.gov</a> Website: <a href="http://www.info.usaid.gov">www.info.usaid.gov</a>	For audits of all U.S. based not-for-profit organizations
<b>Appalachian Regional Commission</b>	
Appalachian Regional Commission Office of Inspector General 1666 Connecticut Ave. NW, Suite 215 Washington, DC 20009-1068 Phone: Voice (202) 884-7675 Fax (202) 884-7696 E-Mail: <a href="mailto:IG@ARC.GOV">IG@ARC.GOV</a>	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Corporation for National and Community Service</b>	
Office of the Inspector General Corporation for National and Community Service Thomas Chin 250 E Street, SW, Suite 4100 Washington, DC 20525 Phone: Voice (202) 606-9362 Fax (202) 606-9397 E-Mail: <a href="mailto:t.chin@cncsoig.gov">t.chin@cncsoig.gov</a> Website: <a href="http://www.cncsoig.gov">http://www.cncsoig.gov</a>	All audits
<b>Environmental Protection Agency</b>	
National Single Audit Coordinator Office of Inspector General U.S. Environmental Protection Agency Single Audit Coordinator: Jean Bloom Boston, MA Phone: Voice (617) 918-1475 Fax (617) 918-0475 E-mail: <a href="mailto:single.audit@epa.gov">single.audit@epa.gov</a> Website: <a href="http://www.epa.gov/oigearth">www.epa.gov/oigearth</a>	All audits
<b>General Services Administration</b>	
Deputy Inspector General for Finance and Administrative Audits Single Audit Coordinator: Anthony Mitchell General Services Administration 1800 F Street, Room 6046 Washington, DC 20405 Phone: Voice (202) 708-5340 Fax (202) 708-7494 E-Mail: <a href="mailto:anthony.mitchell@gsa.gov">anthony.mitchell@gsa.gov</a>	All audits
<b>Gulf Coast Ecosystem Restoration Council</b>	
Chief Financial Officer Gulf Coast Ecosystem Restoration Council 500 Poydras Street – Suite 1117 New Orleans, LA 70130 Phone: Voice (813) 394-2185 E-Mail: <a href="mailto:mary.pleffner@restorethegulf.gov">mary.pleffner@restorethegulf.gov</a> Website: <a href="http://www.restorethegulf.gov">www.restorethegulf.gov</a> Alternate: Steve Sigler Enterprise Risk Management Specialist Phone: (504) 494-3825 E-Mail: <a href="mailto:steve.sigler@restorethegulf.gov">steve.sigler@restorethegulf.gov</a>	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>National Aeronautics and Space Administration</b>	
Director, Financial Statement Audits NASA Office of Inspector General 300 E Street, SW, Room 8V79 Washington, DC 20546-0001 Phone: Voice (202) 358-0629 Fax (202) 358-3241	All audits
<b>National Archives and Records Administration</b>	
Office of Inspector General National Archives at College Park 8601 Adelphi Road – Room 1300 College Park, MD 20740-6001 Phone: Voice (301) 837-3000 Fax (301) 837-3197	All audits
<b>National Endowment for the Arts</b>	
Office of Inspector General National Endowment for the Arts 400 7 <sup>th</sup> Street, SW Washington, DC 20506 Phone: Voice (202) 682-5402 Fax (202) 682-5649 E-Mail: <a href="mailto:oig@arts.gov">oig@arts.gov</a> Website: <a href="http://www.arts.gov/office/inspector-general">http://www.arts.gov/office/inspector-general</a>	All audits
<b>National Endowment for the Humanities</b>	
Office of Inspector General National Endowment for the Humanities 400 7 <sup>th</sup> Street, SW Washington, DC 20506 Phone: Voice (202) 606-8350 Fax (202) 606-8329 E-Mail: <a href="mailto:oig@neh.gov">oig@neh.gov</a>	All audits
<b>National Science Foundation</b>	
Office of Inspector General National Science Foundation Assistant Inspector General Office of Audits National Science Foundation 2 415 Eisenhower Avenue, W 16100 Alexandria, VA 22314 Phone: Voice (703) 292-7100 Fax (703) 292-9159	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Nuclear Regulatory Commission</b>	
Nuclear Regulatory Commission Office of Inspector General Mail Stop T5D28 Washington, DC 20555 Attn: Anthony C. Lipuma, Team Leader Phone: Voice (301) 415-5915 Fax (301) 415-5091 E-Mail: <a href="mailto:acl@nrc.gov">acl@nrc.gov</a>	All audits
<b>Social Security Administration</b>	
Social Security Administration Office of Inspector General, Office of Audit Attn: Karis Crane 601 E. 12 <sup>th</sup> St., Suite 850 Kansas City, MO 64106 Phone: Voice 877-405-7694 E-Mail: <a href="mailto:oig.audit.kansas.city@ssa.gov">oig.audit.kansas.city@ssa.gov</a>	All audits
<b>Tennessee Valley Authority</b>	
Assistant Inspector General Audit Operations Tennessee Valley Authority Office of Inspector General 400 West Summit Hill Drive Knoxville, TN 37902-1499 Phone: Voice (865) 632-3437 Fax (865) 632-4130 Website: <a href="http://www.oig.tva.gov">www.oig.tva.gov</a>	All audits
<b>U.S. Small Business Administration</b>	
U.S. Small Business Administration Office of Inspector General National Single Audit Coordinator Mail Stop 4112 409 Third Street SW Washington, DC 20416 Phone: Voice (202) 205-7431 Email: <a href="mailto:Karmel.Smith@sba.gov">Karmel.Smith@sba.gov</a>	All audits

<b>Federal Agency Key</b>		
<b>Agency</b>	<b>Name</b>	<b>E-Mail Address</b>
Department of Agriculture	Annie Walker-Bradley	<a href="mailto:Anne.Walker-Bradley@cfo.usda.gov">Anne.Walker-Bradley@cfo.usda.gov</a>
Department of Commerce	John P. Geisen	<a href="mailto:JGeisen@doc.gov">JGeisen@doc.gov</a>
Department of Defense	Barbara Orlando	<a href="mailto:Barbara.j.orlando.civ@mail.mil">Barbara.j.orlando.civ@mail.mil</a>
Department of Education	Lihong Guo	<a href="mailto:Lihong.Guo@ed.gov">Lihong.Guo@ed.gov</a>
Department of Energy	Joel Gonzalez	<a href="mailto:Joel.Gonzalez@hq.doe.gov">Joel.Gonzalez@hq.doe.gov</a>
Department of Health and Human Services	Robin Aldridge Gregg Ukaegbu	<a href="mailto:Robin.Aldridge@hhs.gov">Robin.Aldridge@hhs.gov</a> <a href="mailto:Gregg.Ukaegbu@hhs.gov">Gregg.Ukaegbu@hhs.gov</a>
Department of Homeland Security	Nasr Fahmy	<a href="mailto:Nasr.Fahmy@hq.dhs.gov">Nasr.Fahmy@hq.dhs.gov</a>
Department of Housing and Urban Development	Oscar Franklin	<a href="mailto:Oscar.V.Franklin@hud.gov">Oscar.V.Franklin@hud.gov</a>
Department of the Interior	Patrick McHugh	<a href="mailto:patrick_mchugh@ios.doi.gov">patrick_mchugh@ios.doi.gov</a>
Department of Justice	Linda Taylor Jeff A. Haley	<a href="mailto:Linda.Taylor2@usdoj.gov">Linda.Taylor2@usdoj.gov</a> <a href="mailto:Jeff.Haley@usdoj.gov">Jeff.Haley@usdoj.gov</a>
Department of Labor	Anita Robinson	<a href="mailto:Robinson.Anita@dol.gov">Robinson.Anita@dol.gov</a>
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**APPENDIX IV****INTERNAL REFERENCE TABLES**

Program currently designated as “Higher Risk” by OMB pursuant to 2 CFR section 200.519(c)(2):

**CFDA**

<b>Number</b>	<b>Title</b>
93.778	Medicaid Cluster

The following is a list of programs in Part 4 which have requirements defined in IV, “Other Information.” If the listing is a cluster, all program numbers are shown, but only the primary program name is presented.

10.551/10.561	Supplemental Nutrition Assistance Program (SNAP)
10.553/10.555/10.556/10.559	School Breakfast Program (SBP)
10.558	Child and Adult Care Food Program (CACFP)
10.760	Water and Waste Disposal Systems for Rural Communities
10.766/10.780	Community Facilities Loans and Grants
11.300/11.307	Investments for Public Works and Economic Development Facilities
14.157	Supportive Housing for the Elderly (Section 202)
14.181	Supportive Housing for Persons with Disabilities (Section 811)
14.218/14.225	Community Development Block Grants/Entitlement Grants
14.239	Home Investment Partnerships Program
14.256	Neighborhood Stabilization Program (Recovery Act Funded)
14.850	Public and Indian Housing
14.871/14.879	Section 8 Housing Choice Vouchers
14.872	Public Housing Capital Fund (CFP)
14.881	Moving to Work Demonstration Program
15.022	Tribal Self-Governance
15.025/15.026/15.113/ 15.114/15.130	Services to Indian Children, Elderly and Families (477 Cluster)
16.710	Public Safety Partnership and Community Policing Grants
17.225	Unemployment Insurance
17.265	Native American Employment and Training
20.106	Airport Improvement Program
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
21.016	Equitable Sharing Program (new)
21.020	Community Development Financial Institutions Program
66.458/66.482	Capitalization Grants for Clean Water State Revolving Funds
66.468/66.483	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program
84.000	Cross-Cutting Section

84.002	Adult Education-Basic Grants to States
84.010	Title I Grants to Local Educational Agencies
84.027/84.173	Special Education-Grants to States (IDEA, Part B)
84.032-G	Federal Family Education Loans-(Guaranty Agencies)
84.032-L	Federal Family Education Loans-(Lenders)
84.048	Career and Technical Education-Basic Grants to States (Perkins IV)
84.181	Special Education-Grants for Infants and Families
84.282	Charter Schools
84.287	Twenty-First Century Community Learning Centers
84.367	Supporting Effective Instruction State Grants
84.424	Student Support and Academic Enrichment Program
84.938	Hurricane Education Recovery
93.044/93.045/93.053	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers
93.090	Guardianship Assistance
93.095/93.096	HHS Programs for Disaster Relief Appropriations Act-Non-Construction
93.268	Immunization Cooperative Agreements
93.545	Consumer Operated and Oriented Plan (CO-OP) Program
93.558	Temporary Assistance for Needy Families (TANF)
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant
93.575/93.596/93.489	Child Care and Development Block Grant
93.600/93.356	Head Start
93.667	Social Services Block Grant
93.778	Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States
94.011/94.016	Foster Grandparent Program
96.001/96.006	Social Security-Disability Insurance (DI)
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
97.039	Hazard Mitigation Grant Program (HMGP)
97.067	Homeland Security Grant Program (HSGP)

Part 5.3 also has requirements defined in IV, “Other Information.”

## APPENDIX V

### LIST OF CHANGES FOR THE 2020 COMPLIANCE SUPPLEMENT

This appendix provides a list of changes from the 2019 Supplement dated August 2019. Please note that changes in the Matrix of Compliance Requirements are reflected in Part 2 of this supplement and are not reflected in this appendix.

#### Table of Contents

The Table of Contents has been updated to show additions and deletions.

#### Part 1 – Background, Purpose, and Applicability

- Update for the effective date of the Supplement.
- Updated for clarity and consistency with other parts of the Supplement.

#### Part 2 – Matrix of Compliance Requirements

- Matrix of Compliance changes and corrections were made for 2020; these are indicated in the Part 2 Matrix. Changes are shown in yellow highlights; corrections are shown with blue highlights.

#### Part 3 – Compliance Requirements

Updated web site links for the following programs:

- 10.557 – III.E.1.c., “Eligibility for Individuals,” WIC Policy Memorandum No. 2013-3 link.
- 10.558 – II, “Program Procedures,” section Availability of Other Program Information FNS website link and added a new link for CACFP on the USDA Foods in Schools Foods Available List.
- 10.766 – Updated II, “Program Procedures,” section Availability of Other Program Information, new link for program literature on USDA website.
- 11.300 – Updated N.4., “Wage Rate Requirements,” section Compliance Requirements, link for Employment Standards Administration web page.
- 12.401 – Updated II, “Program Procedures,” Source of Governing Requirements link for NG Pamphlet 420-10, Facilities and Construction Management Office Procedures (July 18, 2003).
- 14.241 – Updated II, “Program Procedures” section Availability of Other Program Information link for additional information.



- 14.862 – Updated N, “Environmental Review,” Suggested Audit Procedures, link to more information on environmental review requirements.
- 14.867 – Updated III, B.1, “Allowable Costs/Cost Principles” link for the Executive Pay Schedule; N.2., “Environmental Review” section Availability of Other Program Information link to additional information about environmental review requirements.
- 15.025 – Updated III, N “Accountability, Deposit, and Investment of Lump-Sum Drawdowns, link to additional information index.
- 15.605 – Updated II, “Program Procedures” section Availability of Other Program, FWS toolbox.
- 15.615– Updated II, “Program Procedures” section Availability of Other Program, link to the FWS Manual.
- 17.207 – Updated III.L.2., “Performance Reporting” link to Workforce Integrated Performance System (WIPS).
- 17.225 – Updated III.N.4., “UI Program Integrity-Overpayments,” UIPL Nos. 02-12 and 02-12, Changes 1 and 2, link.
- 17.235 – Updated III.L.2., “Performance Reporting” link to SCSEP Performance and Results QPR (SPARQ) online system.
- 17.265 – Updated IV, “Other Information” the index for the FAQs and additional information.
- 20.001 – Updated III.N., “Wage Rate Requirements,” section Compliance Requirements, link for Employment Standards Administration website.
- 21.015 – Updated II, “Program Procedures,” section Availability of Other Program Information RESTORE Act information at the Treasury website link; III.G.3., “Earmarking,” Treasury RESTORE Act link.
- 84.000 – Updated II, “Program Procedures,” Availability of Other Program Information, new link for the ESSA Act.
- 84.032-G – Updated III,.L.3., “Special Reporting” link for Form 2000, Guaranty Agency Financial Report and NSLDS Enrollment Reporting Guide; N.9., “Investments – Federal Fund,” in Compliance Requirements, link to the DCLID: 99-g-316 DCP letter; N.12., “Access to National Student Loan Data System (NSLDS)” in Compliance Requirements, link to Dear Colleague Letter GEN-05-06 and NSLDS Organization Access Process.

- 84.032-L – Updated II, “Availability of Other Program Information” links for Dear Partner (Colleague) Letters, Electronic Announcement, FFEL Special Allowance Rates, FFEL Variable Interest Rates, Dear Colleague Letter FP-07-01 FFELP Loans Eligible for 9.5 Percent Minimum Special Allowance Rate, Dear Colleague Letter FP-07-06 Audit Requirements for 9.5 Percent Minimum Special Allowance Payment Rate, Dear Colleague Letter FP 07-12 -Determination of Not-For-Profit Holder Status for SAP Billing, Dear Colleague Letter FP 08-10 The Higher Education Opportunity Act, Dear Colleague Letter FP 12-01 Loan Verification Certificate for Special Direct Consolidation Loans, Dear Colleague Letter FP 12-02 LIBOR-Based SAP under the Consolidated Appropriations Act, 2012, Dear Colleague Letter FP 12-03 Corrections to GEN-11-19/FP-11-01 Revised Loan Discharge Application: Unpaid Refund, Dear Colleague Letter GEN-12-01 Changes Made to the Title IV Student Aid Programs by the Recently Enacted Consolidated Appropriations Act, 2012, Dear Colleague Letter GEN-16-08, Approval of Servicemember Civil Relief Act (SCRA) Interest Rate Limitation Request for the Direct Loan and FFEL Programs.
- 84.041 – Updated II, “Program Procedures,” Availability of Other Program Information, the Impact Aid Statute.
- 84.048 – Updated III.E.3.(3), “Eligibility for Subrecipients,” link for Perkins V, see Section 4310 (20 USC 7221i) of the Elementary and Secondary Education Act of 1965.
- 84.938 – Updated III.A.1., “Activities Allowed and Unallowed,” section Restart link to ED’s website for frequently asked questions.
- 93.044 and 93.045 and 93.053 – Updated II, “Program Procedures,” Availability of Other Program Information link for additional information.
- 93.095 – Updated II, “Program Procedures,” Availability of Other Program Information link to Head Start disaster assistance funds.
- 93.224 and 93.227 – Updated III.L.3., “Special Reporting,” website link in Key Line Items to Calendar Year 2018 UDS Reporting Manual.
- 93.556 – Updated links for minor changes in web addresses.
- 93.558 – Updated II, “Program Procedures,” Availability of Other Program Information link to TANF-ACF-PI-2007-08.
- 93.686 – Updated II, “Program Procedures,” link for Notice of Funding Opportunity - HRSA 20-078.
- 93.718 – Updated II, “Program Procedures,” Availability of Other Program Information” link for the Regional Extension Centers.

- 93.870 – Updated II, “Program Procedures,” Availability of Other Program Information link for 18 evidence-based models MIECHV.
- 97.036 – Updated II, “Program Procedures,” link for Public Assistance Alternative Procedures for Permanent Work and link for more information on the PAAP Pilot Guide for Debris Removal.
- 97.067 – Updated IV, “Other Information” link to DHS policy statement on awards of property and equipment subject to the audit requirements of 2 CFR part 200, subpart F.
- 98.007 – Updated II, “Program Procedures,” Availability of Other Program Information link for the Food for Peace program.

#### **Part 4 – Agency Program Requirements**

Changes were made to the following programs.

- 10.500 – Updated III.G.1.b, “Matching;” III.H., “Period of Performance.”
- 10.511 – Updated III.G.1.b, “Matching.”
- 10.512 – Replaced the term National Agricultural Research and Teaching Policy Act of 1977 with NAREPTA throughout; III.L.2., “Performance Reporting,” changed from Not Applicable.
- 10.515 – Updated III.B., “Allowable Costs/Cost Principles.”
- 10.520 – Updated I, “Program Objectives,” to add subsection on Agriculture Risk Management Education Program; II, “Program Procedures,” updated subsection A, including authorization regulations.
- 10.551 and 10.561 – Updated II, “Program Procedures,” subsections F, G, and H; III.A., “Activities Allowed or Unallowed;” III.I.1., “Procurement and Suspension and Debarment;” III.N.1., “ADP System for SNAP,” Note in introductory section and sections Audit Objectives and Suggested Audit Procedures; III.N.2., “EBT Reconciliation,” section Audit Objectives; III.N., deleted section 4, “Quality Control Unit.”
- 10.553 and 10.555 and 10.556 and 10.559 – Updated II, “Program Procedures, subsection B, information on non-profit school food service account management; III.E.1.b.(4).(b)., “Eligibility for Individuals.”

- 10.557 – Updated I, “Program Objectives;” II, “Program Procedures,” subsections A, E, F, and G; III.E.1, “Eligibility for Individuals;” III.E.3., “Eligibility for Subrecipients.”
- 10.558 – Updated I, “Program Objectives;” II, “Program Procedures,” section Availability of Other Program Information, deleted website for information on the distribution of USDA-donated foot for the CACFP and added a website for Information on USDA Foods available for the CACFP; III.A.2., “Reimbursement for Sponsoring Organizations’ Administrative Costs;” III.E.3., “Eligibility for Subrecipients;” III.N., “Accountability for USDA-Donated Foods” section Compliance Requirements; IV, “Other Information.”
- 10.566 – Updated III.L.1.d., “FNS-778, Financial Status Report – PR,” updated FY to 2019.
- 10.760 – Updated I, “Program Objectives;” II, “Program Procedures,” subsections A, B, C, and D, including CFR regulations; III.A., “Activities Allowed or Unallowed,” CFR regulations; III.B., “Allowable Costs/Cost Principles;” III.G.1, “Matching;” III.L.1.d, “Financial Reporting,” including Key Line Items and CFR regulations; III.L.1.e., “Financial Reporting,” including CFR regulations; IV, “Other Information,” including CFR regulations.
- 11.611 – Updated II, “Program Procedures,” subsection A; III.B., “Allowable Costs/Cost Principles;” III.G.1., “Matching;” III.J., “Program Income;” III.L.1., “Matching;” III.G.3., “Performance Reporting,” changed to “Not Applicable;” III.J.1., “Program Income,” subsection on Base Cooperative Agreements to Create and Support Centers and subsection on Cooperative Agreements to Solve New or Emerging Manufacturing Problems; III.L., “Reporting,” introductory note; III.L.1.b, Performance Reporting, “Not Applicable;” III.L.2.a., “Financial Reporting.”
- 14.241 – Updated II, “Program Procedures;” III.A.1., “Activities Allowed or Unallowed;” III.E.1., “Eligibility for Individuals;” III.L.1.c., “Financial Reporting” SF-425, Federal Financial Report information for HOPWA; III.L.2., “Performance Reporting,” added subsections on Formula Program Reporting, Competitive Program Reporting, and Stewardship Reporting on Capital Development Activities, and updated subsection d., HUD 60002.
- 14.269 and 14.272 – Updated II, “Program Procedures,” section Availability of Other Program Information, updated subsections All CDBG-DR Grantees, Hurricane Sandy CDBG-DR Grantees, and 2013 Disaster CDBG-DR Grantees.
- 14.850 – Updated II, “Program Procedures,” subsections A, B, including two new subsections on the Rental Assistance Demonstration Program, Shortfall/Insolvency Program, C, and section Availability of Other Program Information, which added a link to HUD’s Rental Assistance Demonstration

Program main website; III.A.2., “Use of Excess Cash;” III.A.3., “Use of Operating Funds;” III.A.4., “Use of Operating Funds for Capital Improvements;” III.B., “Allowable Costs/Cost Principles,” including subsection on Chargeable Fees under the Fee-for-Service Approach, including a new website link to property management fee rates established by HUD; III.E.1., “Eligibility for Individuals;” III.N.10., “Management Fees,” section Compliance Requirements; III.N.11., “Allocated Overhead,” section Compliance Requirements; III.N.12., “Funding Central Office with Capital Fund Program Funds,” section Compliance Requirements and Audit Objectives; III.N.14., “Recording of Declarations of Trust/ Declaration of Restrictive Covenants Against Public Housing Property,” section Compliance Requirements;” added III.N.17., “Environmental Contaminates Testing and Remediation;” added III.N.18, “Proceeds under Sections 18 and 22 of the 1937 Act.”

- 14.871 – Updated IV, “Other Information.”
- 14.872 – Updated I, “Program Objectives;” II, “Program Procedures,” subsections A, B, and C; III.B., “Allowable Costs/Cost Principles,” updated annual rate of basic pay; III.H., “Period of Performance,” added lead-based paint and safety and security-carbon monoxide grants; III.N.2., “FASS-PHA, Public Housing Assessment System Phase Indicator #2, Financial Condition, and HUD-50075, PHA Plans,” section Compliance Requirements; III.N.4., “Environmental Review,” section Compliance Requirements.
- 14.881 – Updated II, “Program Procedures,” subsections A, C, and the addition of subsection D, the Operations Notice for the Expansion of the MTW Demonstration Program;” III.A.1., “Activities Allowed or Unallowed,” including a subsection on compliance requirements; III.B., “Allowable Costs/Cost Principles,” including a new subsection on compliance requirements; III.C., “Cash Management,” including a subsection on compliance requirements; III.L.1.d., “Financial Reporting” for HUD-50058-MTW, Family Report (OMB No. 2577-0083); III.L.2., “Performance Reporting,” added reference to MTW Supplement; III.N.2., “Reasonable Rent Policy,” section Compliance Requirements; III.N.3., “Housing Quality Standards,” section Suggested Audit Procedures; IV, “Other Information,” including the addition of a list of the Alternative Operating Subsidy PHAs.
- 16.710 – Updated II, “Program Procedures,” subsections A and B, and section Source of Governing Requirements; III.B., “Allowable Costs/Cost Principles;” change from grantee agency to recipient agency; III.G.1.b., “Matching,” deleted information on SOS recipients.
- 16.738 – Updated I, “Program Objectives,” including authorizing authority and information on JAG statutes; II, “Program Procedures,” section Source of Governing Requirements USC reference; III.L.2., “Performance Reporting,” changed from “Not Applicable” to add two new subsections on Quarterly

Performance Metrics, information and website references, and Semi-annual Progress Reports, information and website.

- 16.922 – Updated throughout to reference the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)*; updated I, “Program Objectives,” including USC authorizing authority and information on program policies and procedures; II, “Program Procedures,” including CFR regulations; III.A., “Activities Allowed or Unallowed;” III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.G.2., “Level of Effort; III.G.3., “Earmarking; III.L., “Reporting;” and III.M., “Subrecipient Monitoring.
- 17.225 – Updated II, “Program Procedures,” subsections A and B, including addition of websites from Availability of Other Program Information, UI program of EB, EUC program, and UIPL No. 11-09; III.E.1.a., “Eligibility for Individuals;” III.E.1.b., “Eligibility for Individuals;” III.G.1.b., “Matching,” deleted; III.H.3., changed heading to Extended Benefits; III.L.1., “Financial Reporting,” deleted subsections on “Instructions for reporting financial and/or program activities,” ETA 581, and ETA 227; III.L.3., “Special Reporting;” III.N.1., “Employer Experience Rating,” section Compliance Requirements; III.N.4., “UI Program Integrity-Overpayments,” section Compliance Requirements; added III.N.5., “UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA);” IV, “Other Information.”
- 17.245 – Updated III, L.1.d., “ETA-9130, Financial Report (OMB No. 1205-0461),” deleted link to additional information for the Financial Reporting section.
- 20.001 – III, “Compliance Requirements,” added a new chart with programs and compliance requirements.
- 20.106 – Updated II, “Program Procedures,” section Availability of Other Program Information, to update the contacts for program related questions; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.N.2., “Revenue Diversion,” section Compliance Requirements.
- 20.205 and 20.219 and 20.224 and 23.003 – Updated II, “Program Procedures;” III.A.1., “Activities Allowed or Unallowed;” III.I., “Procurement Suspension and Debarment;” III.M., “Subrecipient Monitoring;” III.N., deleted “Wage Rate Requirements.”
- 20.223 – Updated III.A.1., “Activities Allowed;” III.B., “Costs Allowed or Unallowed;” III.H., “Period of Performance;” IV, “Other Information.”
- 20.600 and 20.601 and 20.602 and 20.609 and 20.610 and 20.611 and 20.612 and 20.613 and 20.616 – II, “Program Procedures;” III.A.1., “The following are

allowed or allowed with specific conditions;" III.A.2., "Activities Unallowed;" III.B., "Allowable Costs/Cost Principles;" III.G.1., "Matching," CFR regulations; III.G.2.a, "Level of Effort – Maintenance of Effort," including CFR sections; III.G.3., "Earmarking."

- 21.015 – Updated III.A.3., "Activities Allowed for the Centers of Excellence Research Grants Program;" III.G.3., "Earmarking," including a new website link for instructions and tools for calculating allowable costs are available on the Treasury RESTORE Act.
- 21.016 – Updated I, "Program Objectives;" II, "Program Procedures," updated subsection A, and the sections on Source of Governing Requirements and Availability of Other Program Information, including a new website link to the Joint Department of Justice/Department of Treasury Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide) (July 2018); III.A., "Activities Allowed or Unallowed," new subsections on Financial Assistance and Transfer of Tangible Assets; III.F., "Equipment and Real Property Management;" III.G.2., "Level of Effort;" III.L., "Reporting;" IV, "Other Information."
- 21.020 – updated throughout to delete reference to the NACA Program; I, "Program Objectives;" II, "Program Procedures," subsection A and B, and section Source of Governing Requirements; III.A., "Activities Allowed or Unallowed;" III.G.1., "Matching;" III.L.1., "Financial Reporting," update to SF-425, Federal Financial Report; III.L.2., "Performance Reporting," including OMB Control Number and new website for CDFI Fund; IV, "Other Information."
- 66.458 and 66.482 – II, "Program Procedures;" III.G.3., "Earmarking;" III.H, "Period of Performance;" IV, "Other Information."
- 66.468 and 66.483 – III.A.1.a, "Activities Allowed;" III.A.1.b., "Activities Allowed;" III.A.2., "Activities Unallowed," including CFR references; III.G.3., "Earmarking;" including updated dates on Disaster Relief Funds chart; IV, "Other Information."
- 84.000 – Updated Introduction; II, "Program Procedures," subsections A and B, and section Availability of Other Program Information, including a new website link to Title I, Part A of the ESEA and deleted the link to Title I Services to Eligible Private School Children; III.A.3., "Transferability (SEAs and LEAs); III.A.4, "Small Rural Schools Achievement (SRSA) Alternative Uses of Funds Program;" III.B.1., "Allowable Costs/Cost Principles;" III.C., "Cash Management," updated ESEA programs to which the section applies; III.G.2., "Level of Effort," including updates to ESEA programs to which the section applies; III.G.3., "Earmarking," including fiscal year; III.H., "Period of Performance" for all grantees, including fiscal year and deleted reference to CSP program; III.L.1., "Financial Reporting;" III.N.1., "Participation of Private School

Children,” including sections Compliance Requirements and Suggested Audit Procedures; III.N.2., “Access to Federal Funds for New or Significantly Expanded Charter Schools,” including sections Compliance Requirements and Suggested Audit Procedures; III.N.3., “Oversight and Monitoring Responsibilities with Respect to Charter Schools with relationships with Charter Management Organizations (SEAs/LEAs); IV., “Other Information.”

- 84.002 – Updated III.M., “Subrecipient Monitoring;” IV., “Other Information.”
- 84.010 – Updated I, “Program Objectives;” II, “Program Procedures,” section Source of Governing Requirements and section Availability of Other Program Information, including new websites for Title I, Part A of the ESEA: Providing Equitable Services to Eligible Private School Children, Teachers, and Families (October 7, 2019); Supplement not Supplant under Title I, Part A of the ESEA (June 2019); Homeless Student Guidance (Updated August 2018); and Opportunities and Responsibilities for State and Local Report Cards Under the Elementary and Secondary Education Act of 1965, as Amended by the Every Student Succeeds Act (September 2019); III.A., “Activities Allowed or Unallowed,” updated federal fiscal year to 2019; III.E.2., “Eligibility for Group of Individuals or Area of Service Delivery;” III.E.3., “Eligibility for Subrecipients;” III.G.2.2, “Level of Effort – Supplement Not Supplant,” added subsections for Compliance Requirements and Audit Objectives for LEAs and SEAs; III.G.3., “Earmarking;” III.L.3., “Special Reporting,” changed to “Not Applicable;” III.N.3., “Annual Report Card, High School Graduation Rate,” sections Compliance Requirements, including regulations for ESEA and USC, and Suggested Audit Procedures; III.N.4., “Assessment System Security – (SEAs/LEAs), section Compliance Requirements; IV., “Other Information.”
- 84.011 – Updated II, “Program Procedures,” including definition for a “migratory child;” III.A., “Activities Allowed or Unallowed,” for LEAs and other LOAs, and new information on Schoolwide Programs (LEAs); III.L.3., “Special Reporting,” including school year dates and Key Line Items; III.N.2., “Priority for Services” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures; III.N.3., “Subgrant Process (SEAs),” sections Compliance Requirements and Suggested Audit Procedures; III.N.4., “Child Counts – Quality Control Process,” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures.
- 84.027 and 84.173 – Updated II, “Program Procedures,” section Available of Other Program Information website link to Office of Special Education Programs (OSEP) Memorandum 19-03, *Procedures for Receiving a Federal Fiscal Year (FFY) 2019 Grant Award Under Part B of the Individuals with Disabilities Education Act (IDEA)*; III.A.2., “LEAs;” III.F., “Equipment/Real Property Management;” III.G., 2.1., “Level of Effort – Maintenance of Effort” website for OSEP Memorandum 19-03, *Procedures for Receiving a Federal Fiscal Year (FFY) 2019 Grant Award Under Part B of the Individuals with Disabilities*



*Education Act (IDEA)*; III.G.3.a., “Earmarking,” section IDEA, Part B (SEAs); III.G.3.d., “Earmarking,” section Adjustments of Base Payments to LEAs; III.G.3.e., section Coordinated Early Intervening Services (LEAs); III.I., “Procurement and Suspension and Debarment;” IV., “Other Information.”

- 84.048 – Updated for Perkins V and Bureau of Indian Education (BIE) throughout; Updated I, “Program Objectives;” II, “Program Procedures,” subsections A and B, including USC references; II, “Program Procedures,” section Source of Governing Requirements; II, “Program Procedures,” section Availability of Other Program Information; III.A.1., “State-Level Activities;” III.A.2., “Subrecipient Activities;” added III.A.3., “Schoolwide Programs;” III.B., “Allowable Costs/Cost Principles;” III.C., “Cash Management;” III.E.3., “Eligibility for Subrecipients,” including USC references; III.G.2.1, “Level of Effort – Maintenance of Effort,” including dates and USC references; III.G.2.2, “Level of Effort – Supplement Not Supplant,” including USC references; III.G.3., “Earmarking;” III.M., “Subrecipient Monitoring,” including USC references; IV, “Other Information.”
- 84.181 – Updated III.A., “Activities Allowed or Unallowed,” added reference to Cross-Cutting Section; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment/Real Property Management;” III.I., “Procurement, Suspension, and Debarment.”
- 84.287 – Updated III.A.2., “LEAS, CBOS, and Other Public or Private Entities” title changed from Subrecipients;” III.M., “Subrecipient Monitoring,” including new website for 2 CFR 220.331 Requirements for Pass-through Entities; IV., “Other Information,” content moved into this section from III.A., general reference to ED Cross-Cutting Section (84.000).
- 84.424 – II, “Program Procedures,” deleted subsection Equitable Services, including website link; III.A.2., “LEA Use of Funds;” III.A.3., “Transferability” new subsection; III.E.3., “Eligibility for Subrecipients,” including an update for school year; III.N.1., “Participation of Private School Children (SEAs/LEAs),” deleted information on SEA transfer including website; IV, “Other Information.”
- 84.938 – Updated I, “Program Objectives,” including deleting the website for HERA showing operational modifications; II, “Program Procedures,” including the section Availability of Program Information to add a website for the Additional Supplemental Appropriations for Disaster Relief Act, 2019 and deleted the website for HERA showing operational modifications; III.E.3.b, “Emergency Impact Aid,” including OCR’s website; III.G.2.1, “Level of Effort – Maintenance of Effort;” III.H., “Period of Performance;” III.N., “Public Control of Funds – Restart,” including new link to Education website; IV, “Other Information,” including the OCR website and reference to the Cross-Cutting Section (page 4.84.000).

- 87.051 – Updated III.A.1., “Activities Allowed,” including USC regulations; III.A.2., “Activities Unallowed,” deleted; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.H., “Period of Performance;” III.M., “Subrecipient Monitoring.”
- 87.052 – Updated III.A.2., “Activities Unallowed,” section deleted; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.H., “Period of Performance;” III.I., “Procurement and Suspension and Debarment;” III.M., “Subrecipient Monitoring.”
- 93.224 and 93.257 – Updated III.N.2., “Compliance with Consolidated Appropriations Act,” section title updated along with sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures.
- 93.558 – Updated I, “Program Objectives;” II, “Program Procedures,” including subsections A, B, and section on Source of Governing Requirements; III.A.1.a.(2), “Activities Allowed or Unallowed,” subsection States; III.A.2.a.(1), “Activities Allowed or Unallowed,” subsection Tribes; III.E.1.c., “Eligibility for Individuals;” III.L.1.d., “Financial Reporting;” III.L.3., “Special Reporting;” IV, “Other Information,” subsections on Transfers out of TANF and State MOE Expended by Tribes.
- 93.566 – Updated throughout for Refugee Support Services; Updated II, “Program Procedures,” subsection B, updated to delete CMA and RSS General Eligibility requirements for individuals, and subsection 2. Refugee Support Services Grants; III.A., “Activities Allowed or Unallowed,” to add information on and a subsection for Youth Mentoring; III.E., “Eligibility;” III.L.2., “Performance Reporting,” including deleted Key Line Items.
- 93.569 – Updated I, “Program Objectives;” II, “Program Procedures,” including section Source of Governing Requirements; III.A.1., “Activities Allowed;” III.A.2., “Activities Unallowed: Applicable to States and Eligible Entities/Other Recipients;” III.B., “Allowable Costs/Cost Principles,” including CFR requirements and a new subsection on Eligible entities and other subrecipients; III.E.1.b., “Eligibility for Individuals or Households,” new subsection on Eligible Entities/Other Subrecipients; III.E.3., “Eligibility for Subrecipients,” updated to Not Applicable to eligible entities and other subrecipients; III.H., “Period of Performance,” for states, including a note regarding CSBG Act, at 42 USC 9907(a)(3); III.M., “Subrecipient Monitoring,” updated for states and for eligible entities and other subrecipients; III.N.1., “States: Subgrant Award and Administration,” section Suggested Audit Procedures; added section III.N.2., “Eligible Entities/Other Subrecipients: Subgrant Award and Administration;” added section III.N.3., “Tri-Partite Board Compliance – Only Applicable to Eligible Entities;” IV, “Other Information,” including a new subsection on 2019 CSBG Disaster Supplemental.

- 93.575 and 93.596 and 93.489 – Updated II, “Program Procedures,” including Source of Governing Requirements; III.A.1., “Activities Allowed;” III.A.2., “Activities Unallowed;” III.E.1., “Eligibility for Individuals;” III.G.3., “Earmarking,” including a new subsection on Direct Spending on Earmarks; III.H., “Period of Performance,” including updated chart detailing period of performance for “Obligation must Be Made By End of” and “Obligation must Be Liquidated by End of” dates; III.M., “Subrecipient Monitoring;” III.N.2., “Fraud Detection and Repayment,” section Suggested Audit Procedures; III.N.3., “Tribal Lead Agencies – Protection of Federal Interest in Real Property Facilities,” sections Compliance Requirements and Suggested Audit Procedures.
- 93.600 and 93.356 – Updated I, “Program Objectives;” II, “Program Procedures,” updated to add in uses for 93.356 funds, and both Source of Governing Requirements and Availability of Other Program Information; III.A., “Activities Allowed or Unallowed,” including a new subsection on additional requirements for awards made under 93.356; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment/Real Property Management;” III.L.3., “Special Reporting;” III.N.2., “Program Governance,” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures; IV, “Other Information.”
- 93.658 – Updated II, “Program Procedures;” III.A.1., “Activities Allowed;” III.E.1., “Eligibility for Individuals,” new subsections f. and g.; III.L.1., “Financial Reporting,” Key Line Item, Part I.
- 93.676 – Updated I, “Program Objectives;” II, “Program Procedures;” III.B., “Allowable Costs/Cost Principles;” III.L.2., “Performance Reporting,” Not Applicable; III.L.3., “Special Reporting,” Not Applicable.
- 93.686 – Updated III.A.1, “Activities Allowed.”
- 93.767 – Updated II, “Program Procedures,” subsection Overview, including a new website link to CHIP state plans and the three ways a state can design their CHIP program, and section on Source of Governing Requirements; III.A.1., “Activities Allowed,” subsections on Managed Care, including a new website link on CHIP managed care guidance, Health Services Initiatives, and Premium Assistance; III.B., “Allowable Costs/Cost Principles;” III.E., new subsection on introductory information; III.E.1., “Eligibility for Individuals,” subsections on Eligibility Determination, including new website links to (1) CMCS Informational Bulletin and (2) Health Official Letter #10-003; Eligibility Verification; Periodic Renewal; and Presumptive Eligibility; III.G.1., “Matching;” III.G.2.1, “Level of Effort – Maintenance of Effort;” III.N.1., “Provider Eligibility (Screening and Enrollment,” section Suggested Audit Procedures; added section III.N.2., “Refunding of Federal Share of CHIP Overpayments to Providers,” including website for Compliance Requirements.

- 93.778 and 93.775 and 93.777 – Updated II, “Program Procedures,” subsection A, including a new website for CMS’ Medicaid.gov site, more information about the SPA and 1915 process link, and a listing of mandatory and optional Medicaid services website link and CFR regulations; subsection B; and subsection C, including CFR regulations; III, “General Audit Approach for Medicaid Payments;” III.A, “Activities Allowed or Unallowed;” III.B., “Allowable Costs/Cost Principles;” III.E., “Eligibility” overview additional information; III.E.1., “Eligibility for Individuals,” including new subsections on Eligibility Determination, Eligibility Verification, Periodic Renewal, and Presumptive Eligibility; III.G.1., “Matching;” III.G.2., “Level of Effort,” changed to Not Applicable; III.N.1., “Utilization Control and Program Integrity,” sections Compliance Requirements and Suggested Audit Procedures; III.N.2., “Inpatient Hospital and Long-term Care Facility Audits,” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures; III.N.3., “ADP Risk Analysis and System Security Review,” section Suggested Audit Procedures; III.N.4., “Provider Eligibility (Screening and Enrollment),” sections Audit Objectives, and Suggested Audit Procedures; III.N.6., “Medicaid Fraud Control Unit (MFCU),” section Audit Objectives; added III.N.7., “Refunding of Federal Share of Medicaid Overpayments to Providers;” added III.N.8., “Medicaid National Correct Coding Initiative (NCCI); IV, “Other Information.”
- 94.006 – Updated II, “Program Procedures,” including section on Source of Governing Requirements for CFR regulations; III.A., “Activities Allowed or Unallowed,” including CFR regulations; III.E.1.a, “Eligibility for Individuals;” III.G.1., “Matching;” III.L.3., “Special Reporting,” added contract email address; III.G.3., “Earmarking,” Not Applicable; III.N.1., “Living Allowances,” including updated chart with dates and amounts for NOFO; added section III.N.2., “National Criminal History Checks,” including chart for Checks Required Based on Start Date of Individual and a list of Required Documentation.
- 94.011 and 94.016 – Updated II, “Program Procedures;” III.A.4., “Political Activities;” III.E.1., “Eligibility for Individuals;” III.E.2., “Eligibility for Group of Individuals or Area of Service Delivery,” Not Applicable; III.E.3., “Eligibility for Subrecipients,” Not Applicable; IV, “Other Information.”
- 97.036 – Updated I, “Program Objectives;” II, “Program Procedures,” subsection A, including public assistance terms and definitions, subsection B funding, including a new PAPPG website link, new funding through the PA Program (project funding, project thresholds, including a new website link for PAPPG), and project types, including website links for Public Assistance Capped Grants, Public Assistance Alternative Procedures for Permanent Work Pilot, and PAPP Pilot Guide for Debris Removal), section Source of Governing Requirements, and Availability of Other Program Information, with the addition of a new website for the PAPPG; III.B., “Cost Eligibility,” including a new website link for: Force Account Labor, Applicant (Force Account) Equipment and Purchase Equipment, Contracts, Mutual Aid, Donated Resources, and Insurance Proceeds; III., G.1.,

“Matching;” III.L.1.a., “Financial Reporting;” III.G.2., “Performance Reporting,” changed from “Not Applicable;” III.N., “Project Accounting,” section on compliance Requirements; IV, “Other Information,” new section on the “Purpose” of the document, including new website link to the Public Assistance Program and Policy Guide (Version 3.1).

- 97.067 – Updated II, “Program Procedures,” updated FY to 2020 and section Source of Governing Requirements to update program authorizations for Department of Homeland Security Appropriations up to 2020; III.A.1.c., “Activities Allowed;” III.A.2.b., “Activities Unallowed;” III.N., “Subgrant Awards,” section Compliance Requirements to update USC reference; IV, “Other Information.”

### **Part 5 – Clusters of Programs**

Updated the headers as follows.

- Header for 5.1 changed to Clusters of Programs – Introduction
- Header for 5.2 changed to Research and Development Programs

Part 5.3 - major edits implemented.

Part 5.4 – updated other cluster list.

### **Part 6 – Internal Control**

- No changes.

### **Part 7 – Guidance for Auditing Programs Not Included in This Compliance Supplement**

- Minor changes.

### **Part 8 – Appendixes**

#### **Appendix I – Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200**

- No changes

#### **Appendix II – Federal Agency Codification of Governmentwide Requirements and Guidance for Grants and Cooperative Agreements**

- Updated links

**Appendix III – Federal Agency Single Audit, Key Management Liaison, and Program Contacts**

- Extensive changes to majority of points of contact
- Some program updates (some deleted, some added)

**Appendix IV – Internal Reference Tables**

- Provided a full list of programs which have requirements defined in IV, “Other Information” of Part 4.

**Appendix V – List of Changes for the 2019 Compliance Supplement**

This document which shows the changes from the 2017 and 2018 Compliance Supplement.

**Appendix VI – Program-Specific Audit Guides**

- Link updated

**Appendix VII – Other Audit Advisories**

- Major changes throughout the document, especially related to COVID-19.
- New Section - I. Novel Coronavirus (COVID-19)
- Updates to Sections II and III
- Deleted 2019 sections - VI. Administrative Relief for Grantees Impacted in 2017 by Hurricanes Harvey, Irma, or Maria
- Renumbered subsequent sections; additional edits to the renumbered sections VI and VII.

**Appendix VIII – Examinations of EBT Service Organizations**

- No changes

**Appendix IX – Compliance Supplement Core Team**

- Team list was updated with new members.

## **APPENDIX VI PROGRAM-SPECIFIC AUDIT GUIDES**

This appendix lists program-specific audit guides for use by auditors. The listing includes the title of the guide, the date of issuance or latest update, and where to obtain a copy.

### **Department of Education**

- Audit Guides for Student Aid Programs (<https://www2.ed.gov/about/offices/list/oig/nonfed/index.html>)

### **Department of Housing and Urban Development**

- HUD Consolidated Audit Guide (<https://www.hudoig.gov/reports-publications/audit-guides/consolidated-audit-guides>).

**APPENDIX VII****OTHER AUDIT ADVISORIES****I. Novel Coronavirus (COVID-19)**

This Supplement does not address COVID-19 implications outside of this advisory due to the limited time between the COVID-19 appropriations and the issuance of this Supplement. This advisory highlights the following areas affecting single audits arising due to COVID-19:

- Background
- Identification of COVID-19 related awards and single audit applicability
- Clusters of programs
- Identification of COVID-19 related awards on the SEFA and SF-SAC
- Identification of compliance requirements for COVID-19 related awards
- Changes to compliance requirements for existing awards due to additional COVID-19 funding
- COVID-19 related OMB memoranda
- Responsibilities for informing subrecipients
- Identification of COVID-19 related awards in audit findings
- Single audit due dates

OMB is working with federal agencies to identify the needs for additional audit guidance for new COVID-19 related programs and existing programs with compliance requirement changes and plans to publish an addendum to this Supplement in the fall of 2020. The addendum will be posted to the OMB Management website (<https://www.whitehouse.gov/omb/management/office-federal-financial-management/>) under the heading of Grants Management.

*Background*

The Coronavirus crisis has adversely impacted many recipient's operations in March 2020. As of the date of this Supplement, Congress made appropriations under the following Acts to address the COVID-19 pandemic:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P. L. 116-123)
- Families First Coronavirus Response Act; P.L. 116-127)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116-136)
- Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139)

As the pandemic continues, auditors should be alert to additional actions by Congress after the date of this Supplement.

*Identification of COVID-19 related awards and single audit applicability*

Federal agencies may have incorporated COVID-19 funding into an existing program and CFDA number or set up a separate COVID-19 program with a unique CFDA number. Federal agencies



are required to specifically identify COVID-19 awards, regardless of whether the funding is provided under a new or existing CFDA number. However, due to the crisis caused by the COVID-19 pandemic and the need to respond quickly, in some cases cash was sent to non-federal entities without application or CFDA number. The non-federal entity was required to either agree to the terms and conditions or return the funds.

When COVID-19 funds are subawarded from an existing program, the information furnished to subrecipients should distinguish the subawards of incremental COVID-19 funds from non-COVID-19 subawards under the existing program.

In order to assist recipients and auditors in the identification of all the COVID-19 funds and their related program CFDA numbers, OMB has published a listing of the COVID-19 programs along with their CFDA numbers in the following link under “Guidance, Policies and Resources.” An asterisk (\*) by the CFDA number denotes a new CFDA number.

<https://www.cfo.gov/financial-assistance/>

### *Clusters of programs*

While OMB plans to issue an addendum to this Supplement to include certain new COVID-19 related programs, as well as certain changes to existing programs due to COVID-19 funding, such addendum will not add any new clusters of programs to those listed in Part 5 of this Supplement, nor will it revise the composition of any existing clusters listed in Part 5.

### *Identification of COVID-19 related awards on the SEFA and SF-SAC*

As described in 2 CFR section 200.510(b), auditees must complete the SEFA and include CFDA numbers federal awards and subawards. To maximize the transparency and accountability of COVID-19 related award expenditures, non-federal entities should separately identify COVID-19 expenditures on the SEFA and SF-SAC. This includes the new COVID-19 only programs. This may be accomplished by identifying COVID-19 expenditures on the:

- SEFA - On a separate line by CFDA number with “COVID-19” as a prefix to the program name. Example:
  - COVID-19 - Temporary Assistance for Needy Families – 93.558 - \$1,000,000
  - Temporary Assistance for Needy Families – 93.558 - \$3,000,000
  - Total - Temporary Assistance for Needy Families – 93.558 - \$4,000,000
  
- SF-SAC - On a separate row by CFDA number with “COVID-19” as the first characters in Part II, Item 1c, Additional Award Information. Example:

Row Number (auto-generated)	CFDA #		Additional Award Identification <sup>3</sup>	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total <sup>4</sup> (auto-generated)	Cluster Total <sup>5</sup> (auto-generated)
	Federal Awarding Agency Prefix <sup>1</sup>	CFDA Three-Digit Extension <sup>2</sup>						
1	93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$3,000,000.00		\$4,000,000.00	
2	93	558	COVID-19	COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$1,000,000.00		\$4,000,000.00	
Total Federal Awards Expended =					\$4,000,000.00			

*Identification of compliance requirements for COVID-19 related awards*

Federal awarding agencies are responsible for identifying COVID-19 awards and communicating the applicable compliance requirements to the recipient. Similarly, pass-through entities are responsible for identifying COVID-19 awards and communicating the applicable requirements to their subrecipients. Normally this information would be in the award terms and conditions. However, for COVID-19 related awards, the compliance requirements may have been communicated through an agency website and the compliance requirements may have been modified or compliance requirements not included in original terms and conditions may have been added.

Due to the timing of the issuance, this Supplement does not include new COVID-19 related programs or information on modified compliance requirements relevant to the types of compliance requirements in Part 3 that are unique to COVID-19 for existing programs. Procedures to identify the compliance requirements depend on the type of funding.

OMB is planning to issue an Addendum to the Supplement for some COVID-19 programs in the fall. Thus, in addition to the procedures in Part 7, the auditor must check the OMB website under Office of Federal Financial Management for the expected fall addendum to this Supplement. For new COVID-19 related programs not included in the fall addendum, the auditor must use the framework provided by Part 7 of this Supplement. Part 7 includes procedures to determine which of the compliance requirements to test. Reports issued prior to the publication of the addendum are not required to adhere to the requirements in addendum.

For existing programs with incremental COVID-19 funding, the auditor must use the framework outlined in Part 1 of this Supplement to perform reasonable procedures to ensure that the compliance requirements identified as subject to audit (compliance requirements marked “Yes” in Part 2 (Matrix of Compliance Requirements for programs included in this Supplement) are current. These reasonable procedures would be inquiry of the non-federal entity’s management about communications from federal agencies modifying requirements and a review of any updated terms and conditions. Auditors should be alert that the original terms and conditions may have been modified to include additional compliance requirements not included in original

terms and conditions or the types of compliance requirements marked “Yes” in Part 2 (Matrix of Compliance Requirements). For example, in addition to the original types of requirements identified in the Matrix of Compliance Requirements as subject to audit, the COVID-19 funding may also require the “Reporting” or “Subrecipient Monitoring” compliance areas to be subject to audit.

Documentation of the procedures performed to identify the compliance requirements is important.

*Changes to compliance requirements for existing awards due to additional COVID-19 funding*

Some federal agencies made changes to existing programs which did not receive additional COVID-19 funding in response to the pandemic environment. Examples include the Student Financial Assistance and Child Nutrition clusters. Auditors should be alert that the program information included in this Supplement may not have been modified.

*COVID-19 Related OMB memoranda*

The Office of Management and Budget, Office of Federal Financial Management (OFFM) issued the four following memoranda to federal agencies

(<https://www.whitehouse.gov/omb/information-for-agencies/memoranda/>):

- OMB M-20-11, Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19), March 9, 2020
- OMB M-20-17, Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations, March 19, 2020
- OMB M-20-20, Repurposing Existing Federal Financial Assistance Programs and Awards to Support the Emergency Response to the Novel Coronavirus (COVID-19), April 9, 2020
- OMB M-20-26, Extension of Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations, June 18, 2020.

In the four memoranda, OMB identified several actions to relieve short-term administrative, financial management, and audit requirements under the Uniform Guidance without compromise to the grantee accountability requirements. They provided class exceptions in certain areas that the agencies can provide to its recipients, in accordance with 2 CFR section 200.102, Exceptions. Note that federal agencies can select the specific areas that they provide relief to their recipients. The flexibilities included in M-20-17 and M-20-20 expired on June 16, 2020, those in M-20-11 expired on July 26, and those in M-20-26 expire on September 30, 2020.

*Responsibilities for informing subrecipients*

Pass-through entities agree to separately identify to each subrecipient, and document at the time of subaward and at the time of disbursement of funds, the federal award number, CFDA number, and amount of COVID-19 funds. When COVID-19 funds are subawarded for an existing program, the information furnished to subrecipients should distinguish the subawards of incremental COVID-19 funds from regular subawards under the existing program.

This information is needed to allow the pass-through entity to properly monitor subrecipient expenditures of COVID-19 funds, as well as for oversight by the federal awarding agencies, federal Offices of Inspector General, and the Government Accountability Office.

*Identification of COVID-19 related awards in audit findings*

Consistent with identifying COVID-19 expenditures on the SEFA, auditors should include the COVID-19 identification for audit findings that are applicable to COVID 19 new or existing programs.

*Single Audit due dates*

Although M-20-11 (item 11) and M-20-17 (item 13) provide some extension for submission of single audit reporting packages for recipients and subrecipients impacted by COVID-19, both of these memoranda were rescinded with M-20-26 (June 18, 2020) and thus there is no extension for single audits for fiscal years ending after December 31, 2019.

**II. Effect of Changes to Compliance Requirements and Other Clusters***Removal of Compliance Requirement from Part 2 Matrix*

In any instance in which a compliance requirement has been removed from a program/cluster, as shown in the Part 2 matrix, if there was an audit finding related to that compliance requirement in an audit conducted using the prior year's Supplement, that finding must continue to be reported in the summary schedule of prior audit findings and considered in the major program determination under 2 CFR section 200.518. The procedures to assess the reasonableness of the summary schedule of prior year audit findings must include all prior audit findings included in the summary schedule, regardless of whether the current Part 2 matrix identified a requirement subject to audit. For example, if there was an audit finding relating to subrecipient monitoring in the prior year but the current year Part 2 matrix identified "M. Subrecipient Monitoring" as not subject to audit with a "No," the auditor's procedures to determine the reasonableness of the summary schedule of prior audit findings must include subrecipient monitoring. In any instance in which a compliance requirement was added to a program/cluster in the current year's Supplement, auditors are not expected to have tested for that requirement under the prior year's audit. This includes correction of an error, if any, as identified in Appendix V of the Supplement.

*Addition of a New Program to an Other Cluster*

One of the criteria for an “other cluster” to be considered a low-risk Type A program is that it must have been audited as a major program in at least one of the two most recent audit periods (“2-year look back” under 2 CFR section 200.518(c)(1)). In the year that this Supplement adds a new program to another cluster listed in Part 5, the determination of whether the resulting other cluster meets the 2-year look back criterion requires additional consideration. During that year, the other cluster cannot qualify as having been audited as a major program in one of the two most recent audit periods unless the auditee’s current-year expenditures for the newly added program were less than or equal to twenty-five percent (0.25) of the Type A threshold, or all of the programs included in the resulting other cluster met the “2-year look back” criterion. The additional criteria in 2 CFR section 200.518(c) must also be evaluated by the auditor to determine if the other cluster can be considered a low-risk Type A program in the current year.

In years after this Supplement adds a program to another cluster, such addition in a prior year does not require additional consideration for the two-year look back criterion.

The following examples are intended to illustrate consideration of the addition of a new program to another cluster. They are illustrative only and not based on the contents of the current Supplement.

**Background for Examples:**

Type A threshold \$750,000.

Human Services existing other cluster (93.123, 93.125, and 93.127) was audited in 2015 with no audit findings.

Part 5 of the 2017 Compliance Supplement added CFDA 93.129 to form the new other cluster with the following federal awards expended in 2017:

93.123: \$ 500,000

93.125: \$ 300,000

93.127: \$ 400,000

93.129: \$ 300,000

Considerations for 2017 major program determination using these facts:

**Example 1**

The Human Services cluster was audited in 2015. However, the auditee’s current year expenditures for newly added CFDA 93.129 exceed 0.25 of the Type A threshold of \$750,000 or \$187,500; therefore, the resulting other cluster fails the 2-year look back criterion and cannot be considered a low-risk Type A program in 2017.

If, however, the auditee's expenditures for newly added CFDA 93.129 were equal to or less than \$187,500, the other cluster would pass the 2-year look back criterion and could be considered to have been audited as a major program in one of the two prior years.

#### Example 2

The Human Services cluster was audited in 2015. The newly added program CFDA 93.129 was audited in 2016. If both the cluster and the newly added program met all criteria in 2 CFR section 200.518(c) to be considered low-risk programs for 2017, the other cluster would be a low-risk Type A program in 2017.

### III. Due Date for Submission of Audit Reports and Low-Risk Auditee Criteria

As provided in 2 CFR part 200, subpart F (2 CFR section 200.520), in order to meet the criteria for a low-risk auditee in the current year, the two prior years' audits must have met the specified criteria, including report submission to the Federal Audit Clearinghouse (FAC) by the due date.

The auditor may consider using the following steps to identify FAC submissions that do not meet the due date.

#### *Suggested Steps*

1. Inquire of entity management and review available prior-year financial reports and audits to ascertain if the entity had federal awards expended of \$750,000, in the prior two audit periods and, therefore, was required to have an audit under the uniform guidance and file with the FAC.
2. If the entity was below the \$750,000 threshold in either of the prior two audit periods, and an audit was not required under the uniform guidance obtain written representation from management to this fact and no further audit procedures are necessary as the entity does not qualify as a low-risk auditee.
3. If a prior-year audit was conducted, obtain a copy of the data collection form (Form SF-SAC) and the reporting package.
  - a. Calculate the "Nine Month Due Date" to file with the FAC as the date 9 months after the end of the audit period. For example, for audit periods ending June 30, 2019, the audit report would be due March 31, 2020.
  - b. OMB M-20-26 dated June 18, 2020, Appendix A, item 2, revised the extensions originally provided in OMB M-20-17 beyond the normal Nine Month Due Date for entities that had not filed by March 19, 2020:
    - A non-federal entity with a normal due date of March 31, 2020 through June 30, 2020, inclusive, a six (6) month extension. For example, an entity with a fiscal year end of September 30, 2019, the normal due date of June 30, 2020 is extended to December 31, 2020.

- A non-federal entity with a normal due of July 31, 2020 through September 30, 2020, inclusive, a three (3) month extension. For example, an entity with a fiscal year end of December 31, 2019 the normal due date of September 30, 2020 is extended to December 31, 2020.

Auditees that filed after the normal due date but within the period of extension qualify as “low-risk auditee” under the criteria of 2 CFR section 200.520(a) – Criteria for a low-risk auditee if they met all other low-risk auditee criteria. Auditees should maintain documentation of the reason for the delayed filing.

- c. Access the FAC web page at <https://facweb.census.gov/>.
- Select the “Find Audit Information” option and using the “Federal Audit Clearinghouse IMS” and “Search for Single Audits” options for the audit year in question, locate the FAC record for the entity. Verify correct record by comparing both the entity name and Entity Identification Number (EIN) number from the entity’s copy of the SF-SAC to the FAC web page.
  - For this record, located on the FAC web page, compare the “Date Received” to the Nine Month Due Date to determine if the due date was met.

If the entity was not in compliance with the Nine Month Due Date or Extended Due Date (if applicable) or did not submit the required audit to the FAC for either of the prior two audit periods, then the entity does not qualify as a low-risk auditee.

4. Contact the FAC at [govs.fac@census.gov](mailto:govs.fac@census.gov) or 866 -306-8799 if additional information is needed on using the FAC website or determining the date the FAC accepted the report submission as complete.

#### **IV. Treatment of National Science Foundation and National Institutes of Health Awards**

##### *National Science Foundation*

Effective for proposals due on or after January 14, 2013, all awards issued by the National Science Foundation (NSF) meet the definition of “Research and Development” at 2 CFR section 200.87. As such, auditees must identify NSF awards as part of the R&D cluster on the Schedule of Expenditures of Federal Awards (SEFA) and the auditor must use the Research and Development cluster in Part 5 when testing any of those awards. NSF recognizes that some awards may have another classification for purposes of reimbursement of indirect costs. The auditor is not required to report this difference in treatment (i.e., the award is classified as R&D for 2 CFR part 200, subpart F purposes, but non-research for indirect cost rate purposes), unless the auditee is charging indirect costs at a rate other than the rate(s) specified in the award document(s).

There will be a transition period (probably 4 years) where SEFAs will include both awards funded previous to this change in approach and awards made subsequent to it. Previously funded awards may be identified on the SEFA at the university's discretion, but awards resulting from proposals due on or after January 14, 2013 must be included in the SEFA as part of the R&D cluster. This guidance complies with the NSF Proposal and Award Policies and Procedures Guide (PAPPG), the current and prior versions of which may be found at <http://www.nsf.gov/bfa/dias/policy/>.

#### *National Institutes of Health*

Effective for grants and cooperative agreements with budget periods beginning on or after December 26, 2014, and awards that receive supplemental funding on or after December 26, 2014, all awards issued by the National Institutes of Health (NIH) meet the definition of "Research and Development" at 45 CFR section 75.2. As such, auditees must identify NIH awards as part of the R&D cluster on the SEFA, and the auditor must use the Research and Development cluster in Part 5 when testing any of those awards. NIH recognizes that some awards may have another classification for purposes of reimbursement of indirect costs. The auditor is not required to report this disconnect (i.e., the award is classified as R&D for 2 CFR part 200, subpart F, purposes, but non-research for indirect cost rate purposes), unless the auditee is charging indirect costs at a rate other than the rate(s) specified in the award document(s). (See the NIH Grants Policy Statement, the current and prior versions of which may be found at <http://grants.nih.gov/grants/policy/policy.htm>.)

#### **V. Exceptions to the Guidance in 2 CFR Part 200**

OMB does not maintain a complete listing of approved agency exceptions to the uniform guidance in 2 CFR part 200

For programs included in the Supplement, the auditor should review the program supplement and, as necessary, agency regulations adopting/implementing the OMB uniform guidance in 2 CFR part 200 to determine if there is any exception related to the compliance requirements that apply to the program. For programs not included in the Supplement that are audited using Part 7, the auditor should review agency regulations adopting/implementing 2 CFR part 200 to determine if an exception applies to the program.

Questions about the agency-level rulemakings that adopt/implement 2 CFR part 200 should be directed to the federal agency key management liaisons specified in Appendix III to the Supplement.

#### **VI. National Defense Authorization Acts (NDAA) of 2017 and 2018**

This guidance is intended to assist auditors with reporting expectations related to the purchase threshold changes in the NDAA 2017 and 2018.

Although the NDAA of 2017 was enacted on December 23, 2016, it has not been codified in the Federal Acquisition Regulations. An official OMB memorandum M-18-18 for the micro purchase threshold provisions has been issued by OMB on June 20, 2018 that clarifies the



effective date for the higher threshold and approval process for the applicable recipients requesting a micro-purchase threshold higher than \$10,000. Despite the memo, there is some confusion as whether the Act was effective on December 23, 2016, or whether only effective once codified in the Federal Acquisition Regulations. Therefore, auditors are not expected to develop audit findings for covered entities that have implemented increased purchase thresholds after December 23, 2016 if the entity documented the decision in its internal procurement policies.

The provisions of NDAA of 2018 will not be effective until they are codified in the Federal Acquisition Regulations (proposed FAR rules were published on October 02, 2019, 84 FR 52420). The FAR Rules at 48 CFR subpart 2.1 were finalized on July 2, 2020 (85 FR 40060, 85 FR 40064), with the effective date of August 31, 2020. However, in accordance with OMB M18-18, early implementation is allowed if the grant recipient requests and receives approval from the federal agencies. However, there is some confusion from the grant community whether the language in the memo allows grant recipients to use of the higher thresholds without an official approval from the federal cognizant agency for indirect cost rates. Therefore, auditors are not expected to develop audit findings for grant recipients that have implemented increased purchase thresholds after June 20, 2018, as long as the entity documented the decision in its internal procurement policies.

Additional information is provided in Part 3.I, “Procurement and Suspension and Debarment” of the 2020 Supplement.

## **VII. Audit Sampling**

Certain suggested audit procedures in this *Compliance Supplement* lend themselves to testing using sampling. Auditors are reminded that when performing an audit under generally accepted auditing standards (GAAS), including single audits, that AU-C section 530, *Audit Sampling*, <https://www.aicpa.org/content/dam/aicpa/research/standards/auditattest/downloadabledocuments/au-c-00530.pdf>, provides auditor requirements and guidance related to an auditor’s use of sampling. Failure to follow the standards, including the requirement to determine sample sizes that are sufficient to reduce sampling risk to an acceptably low level, may result in the audit being considered nonconforming by the federal cognizant agency for audit as part of a quality control review.

The guidance in AU-C section 530 primarily addresses sampling considerations when performing a financial statement audit. The AICPA Audit Guide, *Government Auditing Standards and Single Audits*, contains auditor guidance for, among other things, designing an audit approach that includes audit sampling to achieve both compliance and internal control over compliance related audit objectives in a single audit or program-specific audit performed in accordance with the Uniform Guidance. It also includes suggested minimum sample sizes for tests of controls over compliance and tests of compliance based on certain engagement-specific inputs.

Another AICPA Audit Guide, *Audit Sampling*, also provides additional guidance and technical background, which forms the basis of the practical application of audit sampling to Uniform Guidance audits.

## APPENDIX VIII EXAMINATIONS OF EBT SERVICE ORGANIZATIONS

### Background

States must obtain an examination report by an independent auditor of the state electronic benefits transfer (EBT) service providers (service organizations) regarding the issuance, redemption, and settlement of benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA 10.551) in accordance with the American Institute of Certified Public Accountants (AICPA) Statement on Standards for Attestation Engagements (AT) Section 801, *Reporting on Controls at a Service Organization*. Also, states are required to ensure that the service organization has these examinations performed at least annually, that the examinations cover the entire period since the previous examination period, and that the examination reports are submitted to the state within 90 days after the end of the examination period. The examination report must include a list of all states whose systems operate under the same control environment. The auditor of the service organization is required to issue a report on controls placed in operation and tests of operating effectiveness of controls, which is commonly referred to as a “service organization control (SOC) 1 type 2 report” (7 CFR section 274.1(i)).

In performing audits of SNAP under 2 CFR part 200, subpart F, an auditor may use these SOC 1 type 2 reports to gain an understanding of internal controls and obtain evidence about the operating effectiveness of controls.

A SOC 1 type 2 report includes (1) a description by the service organization’s management of its system of policies and procedures for providing services to user entities (including control objectives and related controls as they relate to the services provided) throughout the specified period of time; (2) a written assertion by the service organization’s management about whether, in all material respects and based on suitable criteria, (a) the aforementioned description fairly presents the system throughout the specified period, (b) the controls were suitably designed throughout the specified period to achieve the control objectives stated in that description, and (c) the controls operated effectively throughout the specified period to achieve those control objectives; and (3) the report of the service auditor, which (a) expresses an opinion on the matters covered in management’s written assertion, and (b) includes a description of the auditor’s tests of operating effectiveness of controls and the results of those tests.

This appendix is intended to assist service organizations and their auditors by describing illustrative control objectives and controls that service organizations may have in place. When such controls are present and operating effectively, they may enable auditors of user organizations to assess control risk below the maximum for financial statement assertions related to EBT transactions. The illustrative control objectives and controls in this appendix may not necessarily reflect how a specific service organization considers and implements internal control. Also, this appendix is not a checklist of required controls. Service organizations’ controls may be properly designed and operating effectively even though some of the controls included in this appendix are not present. Further, service organizations could have other controls operating effectively that have not been included in this appendix. Service organizations and their auditors will need to exercise professional judgment in determining the most appropriate and cost effective controls in a given environment or circumstance.

Many of the illustrative controls are stated in relation to the kinds of policies and procedures that are “established” or “in place” at an organization. It would be insufficient for such policies and procedures to merely exist on paper and not be implemented. To meet the criteria of a SOC 1 type 2 examination, the policies and procedures would need to be suitably designed, placed in operation, and operating effectively.

## **1. Control Environment**

### **Illustrative Control Objective:**

Controls provide reasonable assurance that the EBT system functions in a manner consistent with the service organization’s policies, and complies with applicable laws and regulations (Food and Nutrition Act of 2008, as amended (7 USC 2011 *et seq.*) and 7 CFR section 277.18(p)).

### **Illustrative Controls:**

- The service organization has written policies and procedures for the system processing EBT transactions.
- The organization identifies and analyzes relevant risks to the EBT process.
- Policies and procedures regarding acceptable employee practices, conflicts of interests, and codes of conduct have been established and communicated to employees with EBT responsibilities.
- Policies and procedures are established for performing background investigations of employees prior to employment.
- Policies and procedures have been established to segregate incompatible functions (e.g., application programming, systems and operation, financial duties, data storage, government reimbursement payment requests, transaction processing, and reconciliation) so no individual interacting with the system can exercise unilateral control over EBT transactions.
- Policies and procedures are in place for management to monitor the effectiveness of EBT controls and correct deficiencies or weaknesses when found.
- Policies and procedures are in place to prevent management or staff from overriding controls.

## 2. Systems Development and Maintenance

### **Illustrative Control Objective:**

Controls provide reasonable assurance that changes (including emergency procedures) to EBT applications and system software are authorized, tested, approved, implemented, and documented.

### **Illustrative Controls:**

- The service organization follows a system development methodology.
- System documentation for new and existing applications is current and complete in accordance with programming and documentation standards used by the service organization.
- Systems development staff are not responsible for system maintenance.

## 3. Access Controls

### **Illustrative Control Objective:**

Controls provide reasonable assurance that the EBT system is protected against unauthorized physical and logical access.

### **Illustrative Controls:**

- The responsibility for the development and enforcement of a security policy is at an organizational level that facilitates compliance by service organization personnel and enables enforcement of policies and procedures.
- Security policy and procedures are in place and are communicated to appropriate employees and contractors.
- Policies and procedures are in place for reporting security incidents or observed irregularities to an organizational level where such matters can be investigated and resolved.
- Policies and procedures are established for the security over filing, retention, and destruction of EBT system files.
- Policies and procedures are in place for conducting security system training.
- Policies and procedures are in place for discontinuing an employee or contractor's ability to access EBT hardware, software, and data when the employee is terminated or the employee's duties are changed.
- Access to EBT files or processes is limited based upon users' needs.

- Passwords control access to EBT files, personal identification numbers (PIN), and privacy data.
- A password change policy is in place and requires a password change at a specified interval, generally at least every 90 days.
- Firewalls or other procedures prevent unauthorized access to data from an external network.
- Policies and procedures are in place to prevent a state from reviewing or altering data for another state.

#### **4. Computer Operations – Processing**

##### **Illustrative Control Objective:**

Controls provide reasonable assurance that processing is scheduled and deviations from scheduling are identified and resolved.

#### **5. Computer Operations – Data Transmission**

##### **Illustrative Control Objective:**

Controls provide reasonable assurance that data transmissions are complete, accurate and secure.

##### **Illustrative Controls:**

- Policies and procedures require that PINs and data be encrypted throughout processing.
- Encryption keys are stored in a secure manner.
- Maintenance of encryption keys is performed by authorized service center staff.
- Policies and procedures of the service organization require proper identification, validation, and acceptance of EBT transactions processed.

#### **6. Computer Operations – Output**

##### **Illustrative Control Objective:**

Controls provide reasonable assurance that output data and documents are complete, accurate, and distributed to authorized recipients on a timely basis.

**7. EBT Controls – Transactions Received from Authorized Sources****Illustrative Control Objective:**

Controls provide reasonable assurance that transactions are received only from authorized sources.

**Illustrative Controls:**

- Policies and procedures are in place to ensure that updates of point of sale (POS) device parameters are restricted to authorized personnel.
- Policies and procedures require that POS transactions be properly validated.
- Policies and procedures for direct data entry, such as adjustments, require proper review and approval.
- Policies and procedures are in place to approve voucher transactions.
- Policies and procedures for voucher transactions prevent unauthorized access to recipient or retailer accounts.

**8. EBT Controls – Transaction Amounts and Recording****Illustrative Control Objective:**

Controls provide reasonable assurance that transactions are for authorized amounts and are recorded completely and accurately.

**Illustrative Controls:**

- Records identify the activity and events in client accounts (e.g., deposits, withdrawals, charges, and type of transactions).
- Records identify client accounts for which benefits have not been withdrawn or used beyond pre-established periods (i.e., identify inactive accounts for which deposits are still made).
- System edits prevent individual client accounts from being credited with benefits in excess of authorized amounts.

**9. EBT Controls – Processing****Illustrative Control Objective:**

Controls provide reasonable assurance that transactions are processed completely and accurately.

**Illustrative Controls:**

- Policies and procedures of the service organization include controls to:
  - monitor and investigate any unsuccessful file transfers,
  - recover or reproduce lost or damaged data,
  - examine edit checks for unusual conditions,
  - reconcile input and output of transactions processed,
  - log and store transactions, and
  - monitor rejected transactions and account adjustment actions.

**10. EBT Controls – Settlement****Illustrative Control Objective:**

Controls provide reasonable assurance that settlement of funds received from benefit providers and distributed to benefits acquirers for SNAP benefit purchases and withdrawals is performed timely and accurately.

**Illustrative Controls:**

- Policies and procedures are in place to perform reconciliations (at least weekly) of:
  - account balances,
  - net settlements, and
  - government funds.
- Policies and procedures are established for resolution of disputed transactions.
- Policies and procedures are established for requesting federal and state reimbursements.

**11. Physical Environment****Illustrative Control Objective:**

Controls exist to provide reasonable assurance that physical assets are protected.

**Illustrative Controls:**

- Policies and procedures are established for environmental controls (e.g., maintenance schedules, fire suppression equipment, water detection and protection considerations, and the availability of an uninterruptable power system designed to protect and ensure continued operations).
- Policies and procedures call for periodic facility inspections.

- Policies and procedures for proper maintenance of hardware have been established.

## 12. Contingency Planning

### **Illustrative Control Objective:**

Controls exist within the data center to provide reasonable assurance of continuity of operations.

### **Illustrative Controls:**

- Disaster recovery and business continuity plans exist for the system processing EBT transactions.
- The business continuity plan provides for periodic testing at the backup facility and the service organization has performed such testing.
- The service organization has a contractually protected access right to the backup facility.
- Backup arrangements for key applications, processes, and files are in place.

## 13. Card Controls

### **Illustrative Control Objective:**

Controls are established to provide reasonable assurance that users of EBT benefit cards are authorized.

### **Illustrative Controls:**

- Each transaction is validated with a unique account number and PIN.
- For benefit card issuance services provided by the EBT service organization policies and procedures are in place to:
  - prevent unauthorized assignment and replacement of PINs;
  - properly deliver benefit cards to participants;
  - activate cards by only authorized users;
  - deactivate damaged, lost, or stolen cards;
  - record and destroy active cards returned to the service organization; and
  - control access to and inventory levels of pre-printed unused card stock.



**APPENDIX IX**  
**COMPLIANCE SUPPLEMENT CORE TEAM**

The Compliance Supplement Core Team is responsible for the annual production of the Office of Management and Budget (OMB) Compliance Supplement with the assistance of a support contractor. The Core Team is composed of audit and program representatives from the Federal grant-making agencies, OMB, and the Census Bureau. The support contractor is CP2S.

Following is a list of team members (alphabetical by last name) responsible for the production of this Supplement:

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