**[A]**

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

**[C]
[D]**

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

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

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

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

**I. PROGRAM OBJECTIVES**

**II. PROGRAM PROCEDURES**

**III. COMPLIANCE REQUIREMENTS**

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

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

State Agency: Please note the Type of Compliance Requirements that apply to be program below. If the Type does not apply, change “Y” to a “N”.

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

1. Activities Allowed or Unallowed

2. Allowable Costs/Cost Principles

### 3. Cash Management

4. Conflict of Interest

5. Eligibility

6. Equipment and Real Property Management

7. Matching, Level of Effort, Earmarking

8. Period of Performance

### 9. Procurement and Suspension and Debarment

## 10. Program Income

11. Reserve

12. Reporting

13. Subrecipient Monitoring

14. Special Tests and Provisions