

## **Appendix V**

### **List of Changes for the 2008 Compliance Supplement**

This Appendix provides a list of changes from the 2007 OMB Circular A-133 Compliance Supplement, dated March 2007, to this 2008 Supplement.

#### **Table of Contents**

- The Table of Contents has been changed to:
  - Modify the program title for the following programs to make them consistent with the name as it appears in the *Catalog of Federal Domestic Assistance* (CFDA):  
  
CFDA 20.612, Incentive Grant Program to Increase Motorcyclist Safety  
  
CFDA 84.048, Career and Technical Education – Basic Grants to States
  - Add to Part 4 CFDA 11.555, Public Safety Interoperable Communications Grant Program
  - Add to Part 4 CFDA 15.426, Coastal Impact Assistance Program.
  - Add to Part 4 CFDA 20.513, Capital Assistance Program for Elderly Persons and Persons with Disabilities
  - Add to Part 4 CFDA 20.516, Job Access – Reverse Commute
  - Add to Part 4 CFDA 20.521, New Freedom Program
  - Add to Part 4 CFDA 93.153, Grants for Coordinated Services and Access to Research for Women, Infants, Children, and Youth (Ryan White CARE Act Title IV Program)
  - Add to Part 4 CFDA 97.109, Disaster Housing Assistance Program

#### **Part 1 - Background, Purpose, and Applicability**

- The “Purpose and Applicability” section has been updated for the effective date of this Supplement and to recognize an update to OMB Circular A-133 in June 2007.

#### **Part 2 - Matrix of Compliance Requirements**

- Updated matrix to add and remove programs to make the matrix consistent with the Table of Contents and Part 4. For existing programs that added or removed compliance requirements, the matrix was updated based on the program supplement in Part 4.
  - CFDA 14.241 – removed applicability of “Davis-Bacon Act.”

- CFDA 84.032-L – added shading to denote requirements that are “Not Applicable,” added the applicability of “Procurement and Suspension and Debarment,” and removed the applicability of “Activities Allowed or Unallowed.”
- CFDA 93.268 – removed applicability of “Subrecipient Monitoring.”

### **Part 3 - Compliance Requirements**

- Modified B, “Allowable Costs/Cost Principles, A-122, Introduction,” to reflect the language of that circular.
- Updated I, “Procurement and Suspension and Debarment,” to delete references to the changes as a result of the common rule (issued November 26, 2003) because the changes referenced have been in effect for more than 4 years and to reflect the status of the implementation of 2 CFR part 180.

### **Part 4 - Agency Program Requirements**

- **CFDA 10.553, 10.555, 10.556, and 10.559** – Updated II, “Program Procedures,” III.A, “Activities Allowed or Unallowed,” III.E.1.b, “Eligibility – Eligibility for Individuals,” III.I, “Procurement and Suspension and Debarment,” III.L.3, “Reporting – Special Reporting,” and III.N.1, “Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP).”
- **CFDA 10.557** - Updated II, “Program Procedures,” III.A.3, “Activities Allowed or Unallowed,” III.B.2.b, “Allowable Costs/Cost Principles,” III.L.1.e, “Reporting – Financial Reporting – Financial Reports – FNS 798,” and III.N.4, “Special Tests and Provisions – Authorization of Above-50-Percent Vendors.”
- **CFDA 10.558** – Updated II, “Program Procedures,” III.A.2 and 3, “Activities Allowed or Unallowed,” III.E.1, “Eligibility – Eligibility for Individuals,” III.E.3, “Eligibility – Eligibility for Subrecipients,” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” III.I, “Procurement and Suspension and Debarment,” and III.L.3.b, “Reporting – Special Reporting.”
- **CFDA 10.566** – Updated citation in III.N.1, “Special Tests and Provisions – EBT Reconciliation.”
- **CFDA 10.568** – Updated II, “Program Procedures - Source of Governing Requirements.” Corrected III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 10.665 and 10.666** – Updated II, “Program Procedures,” to note funding was extended through Fiscal Year 2007.

- **CFDA 10.776** – Updated II, “Program Procedures,” III.A.1, “Activities Allowed or Unallowed,” and IV, “Other Information.”
- **CFDA 11.300** – Updated IV, “Other Information,” to indicate how to calculate expenditures under this program for purposes of determining whether a recipient meets the A-133 audit threshold.
- **CFDA 11.555** – Added as a new program supplement.
- **CFDA 14.157** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.181** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.218 and 14.219** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.228** – Corrected information in III.L.2.e, “Reporting – Performance Reporting” and added a suggested audit procedure to III.N.1, “Special Tests and Provisions – Environmental Oversight.”
- **CFDA 14.231** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.235** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.238** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.239** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.241** – Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.850** – Updated II, “Program Procedures” and III.A.1, “Activities Allowed or Unallowed.” Added III.J, “Program Income.” Deleted III.L.2.a, “Reporting – Performance Reporting - HUD Form 50072.” Corrected information in III.L.2.e, “Reporting – Performance Reporting.” Updated III.L.3.b, “Reporting – Special Reporting - HUD 52723” and III.L.3.c, “Reporting – Special Reporting - HUD 52722.” Deleted III.L.3.d, “Reporting – Special Reporting - HUD 52722-B.” Added III.N.3, “Special Tests and Provisions – Project-Based Budgeting and Accounting,” III.N.4, “Classification of Costs,” and III.N.5, “Balance Sheet Allocations.”

- **CFDA 14.862** - Corrected information in III.L.2.e, “Reporting – Performance Reporting.”
- **CFDA 14.866** – Updated III.L.1.e, “Reporting – Financial Reporting – Financial Reports,” to reflect changes and new line items that HUD plans to make to the Financial Data Schedule (FDS). The auditor should verify the FDS line numbers at the time of the audit.
- **CFDA 14.867** - Updated information in III.L.2.a and b, “Reporting – Performance Reporting.”
- **CFDA 14.871** – Updated II, “Program Procedures,” and III.A.1, “Activities Allowed or Unallowed.” Added III.L.1.f, “Reporting – Financial Reporting – Financial Reports,” to reflect changes and new line items that HUD plans to make to the Financial Data Schedule (FDS). The auditor should verify the FDS line numbers at the time of the audit.
- **CFDA 14.872** – Updated I, “Program Objectives,” III.A.1, “Activities Allowed or Unallowed,” and III.L.1.e, “Reporting – Financial Reporting – Financial Reports.” HUD plans to make changes to the Financial Data Schedule (FDS). The auditor should verify the FDS line numbers at the time of the audit. Updated III.N.1, “Special Tests and Provisions – FASS,” and III.N.2, “Debt Secured to Public Housing Asset.”
- **CFDA 15.022** - Added III.D, “Davis-Bacon Act,” to provide the statutory citation for Davis-Bacon Act requirements.
- **CFDA 15.426** - Added as a new program supplement.
- **CFDA 16.738** – Updated web site under II, “Program Procedures.”
- **CFDA 17.207, 17.801, 17.804** – Updated I, “Program Objectives,” II, “Program Procedures,” III.A, “Activities Allowed or Unallowed,” and III.L.2.a, “Reporting – Performance Reporting,” to reflect changes resulting from the Jobs for Veterans Act of 2002. Updated III.L.1, “Reporting – Financial Reporting.” Added IV, “Other Information.”
- **CFDA 17.225** – Updated citations in II, “Program Procedures,” III.A, “Activities Allowed or Unallowed,” and III.E.1, “Eligibility – Eligibility for Individuals.” Updated III.L.1, “Reporting – Financial Reporting,” and III.N.2, “Special Tests and Provisions – UI Benefit Payments.”
- **CFDA 17.235** – Updated II, “Program Procedures,” including adding a new section “Source of Governing Requirements.” Updated III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” and III.G.1 and 3, “Matching, Level of Effort, Earmarking – “Matching,” and

“Earmarking,” respectively, to reflect statutory and regulatory changes. Updated III.L.1, “Reporting – Financial Reporting.”

- **CFDA 17.245** – Made minor editorial or conforming changes in I, “Program Objectives,” II, “Program Procedures,” and III.A, “Activities Allowed or Unallowed.” Updated III.L.1 and 2, “Reporting – Financial Reporting” and “Reporting – Performance Reporting,” respectively.
- **CFDA 17.258** – Updated III.L.1.a, “Reporting – Financial Reporting.”
- **CFDA 17.264** – Updated III.L.1.a, “Reporting – Financial Reporting.”
- **CFDA 17.265** – Updated II, “Program Procedures,” III.A.2.b, “Activities Allowed or Unallowed – Activities Unallowed,” III.L.1, “Reporting – Financial Reporting,” and III.L.2, “Reporting – Performance Reporting.” Deleted IV, “Other Information,” which is no longer necessary.
- **CFDA 20.205** - Updated III.A.1, “Activities Allowed or Unallowed,” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 20.500** - Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.F, “Equipment and Real Property;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.I.1, “Procurement and Suspension and Debarment – Buy America;” III.N.1, “Special Tests and Provisions – Environmental Review;” and III.N.3, “School Bus Operation.”
- **CFDA 20.509** - Updated II, “Program Procedures;” III.E.3, “Eligibility – Eligibility for Subrecipients;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.I.1, “Procurement and Suspension and Debarment – Buy America;” III.L.1, “Reporting – Financial Reporting;” and III.N.2, “Special Tests and Provisions – School Bus Operation.” Deleted III.A.2, “Activities Allowed or Unallowed – Activities Unallowed.” Added III.F, “Equipment and Real Property,” and III.L.3, “Reporting – Special Reporting.”
- **CFDA 20.513, 20.516, and 20.521** - This cluster of three new programs was added to the Compliance Supplement.
- **CFDA 20.600** – Updated the name for CFDA 20.612.
- **CFDA 45.129** – Updated web site under II, “Program Procedures – Availability of Other Program Information.”

- **CFDA 84.000** – Updated the name for CFDA 84.048 in the Introduction. Updated II, “Program Procedures - Availability of Other Program Information.” Revised III.A.1, “Activities Allowed or Unallowed.” Revised III.B.2, “Allowable Costs/Cost Principles.” Updated programs in III.C, “Cash Management;” III.G.2.1, “Matching, Level of Effort, Earmarking - Level of Effort – Maintenance of Effort (SEAs/LEAs);” III.N.1, “Special Tests and Provisions – Participation of Private School Children (SEAs/LEAs);” and III.N.4, “Access to Federal Funds for New or Significantly Expanded Charter Schools (SEAs/LEAs).” Updated III.G.2.2, “Matching, Level of Effort, Earmarking - Level of Effort – Supplement Not Supplant (SEAs/LEAs)” and III.G.3, “Matching, Level of Effort, Earmarking - Level of Effort – Earmarking.” Updated III.H, “Period of Availability of Federal Funds (All grantees).” Added a citation for III.L.3, “Reporting – Special Reporting.” Updated III.N.2, “Special Tests and Provisions – Schoolwide Programs (SEAs/LEAs)” and III.N.3, “Comparability (SEAs/LEAs).” Updated IV, “Other Information.”
- **CFDA 84.010** – Updated II, “Program Procedures – Availability of Other Program Information,” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” III.N.5, “Special Tests and Provisions – Identifying Schools and LEAs Needing Improvement,” and III.N.6, “Highly Qualified Teachers and Paraprofessionals.”
- **CFDA 84.011** - Updated I, “Program Objectives,” III.L.3, “Reporting - Special Reporting,” III.N.4, “Special Tests and Provisions – Priority for Service,” and III.N.6, “Child Counts.”
- **CFDA 84.032-G** – Updated I, “Program Objectives” and II, “Program Procedures.” In III.N, “Special Tests and Provisions,” the following sections were updated: N.3, “Conditions of Reinsurance Coverage;” N.4, “Death, Disability, Closed Schools, False Certification, Unpaid Refunds, and Bankruptcy Claims;” N.7, “Federal Share of Borrower’s Payments;” N.9, “Federal Fund and Agency Operating Fund;” and N.11, “Collection Charges.” Removed hurricane waiver information in IV, “Other Information.”
- **CFDA 84.032-L** – Updated I, “Program Objectives,” II, “Program Procedures,” and in III.N, “Special Tests and Provisions,” the following sections: N.2, “Loan Origination and Lender Loan Fees;” N.4, “Special Allowance Payments;” and N.5, “Loan Sales, Purchases, and Transfers.” In III.N, “Special Tests and Provisions,” added the following sections: N.11, “Consolidation Loans” and N.12, “Prohibited Inducements.” In III.N, “Special Tests and Provisions,” the previous N.11, ‘Making or Holding Loans as a Trustee for an Institution of Higher Education or an Affiliated Organization,’ was updated and renumbered as N.13, and the previous N.12, “School as Lender Eligibility (Applicable only to schools that are lenders),” was renumbered as N.14. Updated IV, “Other Information.” Added references to recent regulations, which are not effective until July 1, 2008, but may be implemented, at the regulated entity’s option, as

early as November 1, 2007, in II, “Program Procedures – Source of Governing Requirements,” and other parts of the program supplement.

- **CFDA 84.041** – Updated III.D, “Davis-Bacon Act,” to list the source of the requirement.
- **CFDA 84.042** – Updated III.L.2, “Reporting – Performance Reporting.”
- **CFDA 84.048** – This program supplement was extensively revised because the requirements of the Carl D. Perkins Vocational and Technical Education Act of 1998 (Perkins III) were completely replaced by the requirements in the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV). The program title was updated as part of this revision.
- **CFDA 84.287** – Removed the introductory material. Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.3, “Eligibility – Eligibility for Subrecipients;” III.G, “Matching, Level of Effort, Earmarking;” and III.H, “Period of Availability of Federal Funds.”
- **CFDA 84.938** – Added the Hurricane Educator Assistance Program (CFDA 84.938K) to the programs included under this program supplement. Updated I, “Program Objectives,” and II, “Program Procedures.” Added III.A.7, “Activities Allowed or Unallowed;” III.E.1.b, “Eligibility – Eligibility for Individuals;” and III.E.3.e, “Eligibility – Eligibility for Subrecipients.” Updated III.H.3.b and added III.H.8 in III.H, “Period of Availability of Federal Funds.” Updated IV, “Other Information,” to add 84.938K.
- **CFDA 93.044, 93.045, and 93.053** – Updated the following sections as a result of statutory changes: I, “Program Objectives;” II, “Program Procedures;” III.A.2 and 3, “Activities Allowed or Unallowed;” III.G.3.b, “Matching, Level of Effort, Earmarking – Earmarking;” III.N.1, “Special Tests and Provisions – Distribution of Cash;” and IV, “Other Information.”
- **CFDA 93.153** – Added as a new program supplement.
- **CFDA 93.268** – Updated to reflect changes in how the program operates. Updated sections include II, “Program Procedures;” III.A.2, “Activities Allowed or Unallowed;” III.N.1, “Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines;” III.N.2, “Record of Immunization;” and IV, “Other Information.” Deleted III.N.3, “Special Tests and Provisions – Monitoring For-Profit Subrecipients.”

- **CFDA 93.558** – Updated the following sections to include changes based on expired and modified authorities: II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed – Federal Only;” III.E.1.a and b, “Eligibility – Eligibility for Individuals;” III.G.2.1.a and c, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort;” and III.L.1.g, “Reporting – Financial Reporting.” Added III.A.4.b, “Activities Allowed or Unallowed – Tribes; Federal Only” and III.N.5, “Special Tests and Provisions – Penalty for Failure to Comply with Work Verification Plan.” Modified IV, “Other Information” to delete “Transfers Out of SSBG” because of the absence of authority for such transfers (a comparable change was made to CFDA 93.667) and update “Transfers Out of TANF” and “Information Pertinent to Hurricane Katrina.”
- **CFDA 93.563** – Updated the following sections based on changes resulting from the Deficit Reduction Act of 2005: II, “Program Procedures,” III.G.1, “Matching, Level of Effort, Earmarking – Matching,” and III.N.3, “Special Tests and Provisions – Securing and Enforcing Medical Support Obligations – State Programs.”
- **CFDA 93.566** – Updated II, “Program Procedures – Source of Governing Requirements,” III.A.6.j, “Activities Allowed or Unallowed,” and III.E.1.a(1) and 1.c(2), “Eligibility – Eligibility for Individuals.” Deleted IV, “Other Information,” which referenced inclusion of a hurricane-related waiver in Appendix VI.
- **CFDA 93.568** – Deleted an expired report at III.L.3.b, “Reporting – Special Reporting – *Annual Report on Households Assisted by LIHEAP.*”
- **CFDA 93.569** – Updated IV, “Other Information,” to delete reference to a hurricane-related waiver in Appendix VI.
- **CFDA 93.575 and 93.596** – Updated II, “Program Procedures;” III.G.1.d, “Matching, Level of Effort, Earmarking – Matching;” III.G.3.d, “Matching, Level of Effort, Earmarking – Earmarking;” and III.H, “Period of Availability of Federal Funds,” including updating the example. Added language regarding the inapplicability of the A-102 Common Rule and OMB Circular A-87 under II, “Program Procedures,” and in a newly added III.B, “Allowable Costs/Cost Principles.” Deleted discussion of transfers from the Social Services Block Grant program because of the absence of authority for such transfers (a comparable change was made to CFDA 93.667).
- **CFDA 93.645** – Updated I, “Program Objectives.” Modified the following sections due to statutory changes: II, “Program Procedures,” III.A, “Activities Allowed or Unallowed,” III.G.1, “Matching, Level of Effort, Earmarking – Matching,” III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort,” and III.G.3, “Matching, Level of Effort, Earmarking – Level of Effort – Earmarking.”



- **CFDA 93.667** – Corrected III.A.3, “Activities Allowed or Unallowed” to remove statement that funds under this program could be transferred to CFDA 93.558 and CFDA 93.575/596 (comparable changes were made in those programs). Updated III.A.4, “Activities Allowed or Unallowed” and III.H, “Period of Availability of Federal Funds,” to indicate the extension of the availability of hurricane relief funds; however, in IV, “Other Information,” deleted reference to Appendix VI as the particular waiver expired.
- **CFDA 93.775, 93.776, 93.777, and 93.778** – In IV, “Other Information,” deleted reference to Appendix VI.
- **CFDA 93.889** – This program was significantly revised as a result of the transfer of programmatic responsibility and a revised statute (NOTE: The program is now known as the Hospital Preparedness Program; however, pending update, it is still shown in the CFDA as the National Bioterrorism Hospital Preparedness Program.)
- **CFDA 93.914** – Updated II, “Program Procedures.”
- **CFDA 93.918** – Updated II, “Program Procedures,” III.A, “Activities Allowed or Unallowed,” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 94.006** – Updated I, “Program Objectives,” II, “Program Procedures,” and III.E.1, “Eligibility – Eligibility for Individuals.” Also, added a new requirement in III.E.1.b, “Eligibility – Eligibility for Individuals.
- **CFDA 94.011 and 94.016** – Updated III.E.1, “Eligibility – Eligibility for Individuals,” and added a new requirement in III.G.1.d, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 97.008** – Added language in IV, “Other Information,” concerning use of CFDA numbers in subawards.
- **CFDA 97.036** – Updated II, “Program Procedures;” III.B.2.a and b, “Allowable Costs/Cost Principles; III.G.1 and 3, Matching, Level of Effort, Earmarking – Matching” and “Earmarking,” respectively; and IV, “Other Information.”
- **CFDA 97.039** – Updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” III.G.1 and 3, “Matching, Level of Effort, Earmarking – Matching” and “Earmarking,” respectively; and IV, “Other Information.”
- **CFDA 97.067** – Updated II, “Program Procedures.” Added references to 2007 and updated citations, where applicable. Added language in IV, “Other Information,” concerning use of CFDA numbers in subawards.
- **CFDA 97.109** – Added as a new program supplement.

## Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
  - Updated II, “Program Procedures.”
  - Updated III.C, “Cash Management.”
  - Updated III.E.1, “Eligibility – Eligibility for Individuals.”
  - Updated III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
  - Updated III.N.3, “Special Tests and Provisions – Disbursements To or On Behalf of Students.”
  - Revised III.N.4, “Special Tests and Provisions – Return of Title IV Funds,” and provide two sub-requirements “Applicable After a Student Begins Attendance” and “Applicable for a Student Who Does Not Begin Attendance.”
  - Updated III.N.5, “Special Tests and Provisions – Student Status Changes (FFEL and Direct Loan).”
  - Updated III.N.6, “Special Tests and Provisions – Student Loan Repayments (FPL, HPSL/PCL and NSL).”
  - Updated III.N.9, “Special Tests and Provisions – Institutional Eligibility.”
  - Added III.N.11, “Special Tests and Provisions – Denying Students’ Access to Lenders and Guaranty Agencies of Their Choice.”
  - Removed hurricane waiver information from IV, “Other Information.”
  - Added references in II, “Program Procedures – Source of Governing Requirements,” and other parts of the SFA Cluster to recent regulations, which are not effective until July 1, 2008, but may be implemented, at the regulated entity’s option, as early as November 1, 2007.
  - Updated Appendix A, “Student Eligibility Compliance Requirements.”
- **Research and Development Cluster**
  - Updated introduction to III, “Compliance Requirements,” and N, “Special Tests and Provisions.” Added M, “Subrecipient Monitoring.”
- **Other Clusters** – This section has been updated to be consistent with the changes in Part 4. The Transit Services Programs Cluster was added. A program name was corrected in the Highway Safety Cluster.

**Part 6 - Internal Control**

- No changes.

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

- Updated I, “Procurement and Suspension and Debarment – Control Activities” to delete references to requirements in effect prior to November 26, 2003.

**Appendix I - Federal Programs Excluded from the A-102 Common Rule**

- Updated to reflect the non-applicability of the A-102 Common Rule to the programs authorized by the Child Care and Development Block Grant Act of 1990, as amended. This change makes Appendix I consistent with the program coverage for CFDA 93.575 and 93.596 in Part 4 of the Supplement.

**Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements**

- Updated to reflect agency implementation of 2 CFR part 180.
- Updated to add the Social Security Administration and its codification of 2 CFR part 215, the A-102 Common Rule, and 2 CFR part 180.

**Appendix III - Federal Agency Contacts for A-133 Audits**

- This Appendix has been modified to update responsible offices and related information, as appropriate.

**Appendix IV - Internal Reference Tables**

- Updated tables for changes in this Supplement.

**Appendix V - List of Changes for the 2008 Compliance Supplement**

- Updated this Appendix to provide a list of changes from the OMB Circular A-133 Compliance Supplement, issued in March 2007, to this 2008 Supplement.

**Appendix VI - Disaster Waivers and Special Provisions Affecting Single Audits**

- Updated Appendix VI, which includes information for auditors on Federal agency waivers issued and special provisions adopted as a result of Hurricanes Katrina and Rita and their relationship to Parts 4 and 5 of the Supplement.
  - Updated introductory language.
  - Updated web sites, as necessary.

- Deleted coverage for programs for which waivers or special provisions have expired.
- Modified language under CFDA 93.558, Temporary Assistance for Needy Families.
- Added waiver for 97.039, Hazard Mitigation Grant Program

**Appendix VII - Other OMB Circular A-133 Advisories**

- No change

**Appendix VIII - SAS 70 Examinations of EBT Service Organizations**

- No change

**Appendix IX - Compliance Supplement Core Team**

- Updated this Appendix to recognize contributions of current interagency team responsible for the production of this Supplement.