

Appendix V

List of Changes for the 2007 Compliance Supplement

This Appendix provides a list of changes from the OMB Circular A-133 Compliance Supplement, issued in 2006, to this 2007 Supplement.

Table of Contents

- The Table of Contents has been changed to:
 - Modify the program titles for the following programs to make them consistent with their names as they appear in the *Catalog of Federal Domestic Assistance* (CFDA):
 - CFDA 17.207, Employment Service/Wagner-Peyser Funded Activities
 - CFDA 17.245, Trade Adjustment Assistance
 - CFDA 17.264, National Farmworker Jobs Program
 - CFDA 84.938, Hurricane Education Recovery
 - CFDA 93.210, Tribal Self-Governance Program—Planning and Negotiation Cooperative Agreements and IHS Compacts/Funding Agreements
 - CFDA 93.224, Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School-Based Health Centers)
 - CFDA 93.776, Hurricane Katrina Relief.
 - Add to Part 4 CFDA 14.169, Housing Counseling Assistance Program.
 - Delete from Part 4 CFDA 14.854, Public and Indian Housing Drug Elimination Program.
 - Delete from Part 4 CFDA 16.579, Byrne Formula Grant Program.
 - Add to Part 4 CFDA 16.738, Edward Byrne Memorial Justice Assistance Grant Program.
 - Add the following programs to the Highway Safety Cluster (CFDA 20.600):
 - CFDA 20.609 Safety Belt Performance Grants
 - CFDA 20.610 State Traffic Safety Information System Improvements Grants
 - CFDA 20.611 Incentive Grant Program to Prohibit Racial Profiling
 - CFDA 20.612 Incentive Motorcyclist Safety Grants
 - CFDA 20.613 Child Safety and Child Booster Seat Incentive Grants.

- Change the page numbering in Part 4 of CFDA 84.032, Federal Family Education Loans (FFEL) – (Guaranty Agencies) to distinguish CFDA 84.032 FFEL – (Guaranty Agencies) from 84.032 FFEL – (Lenders).
- Add to Part 4 a second CFDA 84.032, Federal Family Education Loans (FFEL) – (Lenders).
- Update the name of the program under CFDA 93.224 by adding “School-Based Health Centers” to the program title.
- Add CFDA 84.375 and 84.376 to the Student Financial Assistance Cluster.

Part 1 - Background, Purpose, and Applicability

- The “Purpose and Applicability” section has been updated for the effective date of this Supplement.
- The “Overview of This Supplement” section has been updated to indicate that, for the 2007 Supplement, Appendix VI still is being used to note Federal agency waivers issued and special provisions adopted as a result of Hurricanes Katrina and Rita.

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 10.500 – added applicability of “Subrecipient Monitoring.”
 - CFDA 10.665 and 10.666 – removed applicability of “Davis-Bacon Act.”

Part 3 - Compliance Requirements

- Changed references to the OMB cost principles and cost principles exhibit that resulted from amendments that were effective June 9, 2004.
- Updated 3.D to add Sections 3141-3144, 3146, and 3147 of Title 40 USC as a statutory basis for Davis-Bacon Act requirements and delete reference to Appendix VI containing a waiver of Davis-Bacon requirements a result of Hurricane Katrina.
- Corrected 3.F to be consistent with the requirements of the A-102 Common Rule and OMB Circular A-110.

- Updated 3.I to reflect status of transition from the common rule on debarment and suspension, effective November 26, 2003, to adoption of the Office of Management and Budget (OMB) guidance in 2 CFR part 180.
- Updated 3.M to remove outdated information.

Part 4 - Agency Program Requirements

- CFDA 10.001 - Updated II, "Program Procedures," including contact information in "Availability of Other Program Information."
- CFDA 10.500 - Updated II, "Program Procedures." Updated III.G.1.b, "Matching, Level of Effort, Earmarking – Matching," to note that in-kind matching contributions are allowed to be used by the District of Columbia to meet matching requirements.
- CFDA 10.551 - Updated II, "Program Procedures." In III.L.3, "Reporting – Special Reporting," updated the list of types of issuance systems in 3.b, FNS-46, and deleted 3.c, FNS-250.
- CFDA 10.553, 10.555, 10.556, and 10.559 – Updated II, "Program Procedures;" III.A.3, "Activities Allowed or Unallowed;" III.E.1.b, "Eligibility – Eligibility for Individuals;" and III.E.3.b, "Eligibility – Eligibility for Subrecipients."
- CFDA 10.557 - Updated II, "Program Procedures," III.A.1.a, "Activities Allowed or Unallowed;" III.E.1.c and d, "Eligibility – Eligibility for Individuals;" and III.N.1, "Special Tests and Provisions – Food Instrument Disposition." Added III.N.4, "Special Tests and Provisions – Authorization of Above-50-Percent Vendors."
- CFDA 10.566 - Updated II, "Program Procedures;" III.A, "Activities Allowed or Unallowed;" III.E.1.b, "Eligibility – Eligibility for Individuals;" and III.N.1, "Special Tests and Provisions – EBT Reconciliation," to remove references to the Special Wage Incentive Program and revise references to the Annual Plan of Operations.
- CFDA 10.568 – Changed III.L.1.e, "Reporting – Financial Reporting," to update the Paperwork Reduction Act clearance number for the FCS-667.
- CFDA 10.776 - Updated I, "Program Objectives," and II, "Program Procedures," including adding a reference to implementing regulations under "Source of Governing Requirements," and adding "Availability of Other Program Information." Updated III.A.1, "Activities Allowed or Unallowed."
- CFDA 11.300 and 11.307 – This program supplement was updated to change regulatory citations to those included in the final rule, dated September 27, 2006, and conform to Supplement usage. In III.L.3.a, "Reporting – Special Reporting,"

corrected the date for the end of the second quarter, i.e., March 31. Modified III.N.1, “Special Tests and Provisions – Increases in RFF Capital Base” to be consistent with the coverage in 13 CFR section 307.12(c).

- CFDA 12.401 – Changed language in I, “Program Objectives,” and III.A.2, “Activities Allowed or Unallowed,” to reflect updated terminology used by the National Guard Bureau. Deleted IV, “Other Information,” due to removal of any coverage for this program in the updated Appendix VI.
- CFDA 14.157 - Added III.D, “Davis-Bacon Act,” to provide the statutory and regulatory citations and extent of coverage of Davis-Bacon Act requirements.
- CFDA 14.169 – This program was added to the Compliance Supplement.
- CFDA 14.181 - Added III.D, “Davis-Bacon Act,” to provide the statutory and regulatory citations and extent of coverage of Davis-Bacon Act requirements.
- CFDA 14.218 and 14.219 – Updated I, “Program Objectives,” and II, “Program Procedures.” Updated III.A.2, 4, and 7, “Activities Allowed or Unallowed.” Added III.D, “Davis-Bacon Act,” to provide the statutory and regulatory citations and extent of coverage of Davis-Bacon Act requirements. Revised the citation in III.N.2, “Special Tests and Provisions – Required Certifications and HUD Approvals.”
- CFDA 14.228 – Updated III.A.1, “Activities Allowed or Unallowed.” Added III.D, “Davis-Bacon Act,” to provide the statutory citation and extent of coverage of Davis-Bacon Act requirements.
- CFDA 14.238 – Added III.D, “Davis-Bacon Act,” to provide the regulatory citation and extent of coverage of Davis-Bacon Act requirements.
- CFDA 14.239 - Added III.D, “Davis-Bacon Act,” to provide the statutory citation and extent of coverage of Davis-Bacon Act requirements.
- CFDA 14.854 – This program was removed from the Compliance Supplement.
- CFDA 14.867 – Added III.D, “Davis-Bacon Act,” to provide the statutory and regulatory citations and extent of coverage of Davis-Bacon Act requirements.
- CFDA 14.872 – Updated I, “Program Objectives,” and II, “Program Procedures.” Updated III.A.1, “Activities Allowed or Unallowed.” Changed III.L.1.a, “Reporting – Financial Reporting – SF-269, *Financial Status Report*,” and III.L.1.d, “Reporting – Financial Reporting – SF-272, *Federal Cash Transactions Report*” to “Not Applicable.” Added III.N.2, “Special Tests and Provisions – Debt Secured to Public Housing Asset.”

- In addition to the changes to HUD programs noted above, III.L.2, “Reporting – Performance Reporting,” was revised to add Form HUD 60002, *Section 3, Summary Report, Economic Opportunities for Low- and Very Low-Income Persons*, to the following program supplements: CFDA 14.157, 14.181, 14.218, 14.219, 14.228, 14.231, 14.235, 14.238, 14.239, 14.241, 14.850, 14.862, 14.866, 14.867, 14.871, and 14.872.
- CFDA 16.579 - This program was removed from the Compliance Supplement.
- CFDA 16.710 - Updated III.L.2, “Reporting – Performance Reporting.”
- CFDA 16.738 - This program was added to the Compliance Supplement.
- CFDA 17.207, 17.801. 17.804 – Modified program title to be consistent with the title shown in the CFDA. Updated I, “Program Objectives,” II, “Program Procedures,” III.L.1.a, “Reporting – Financial Reporting,” and III.L.2.b, “Reporting – Performance Reporting” to reflect that Wagner-Peyser funded services are now separately identified and are integrated into the One-Stop Career Center system. Updated III.L.2.b, “Reporting – Performance Reporting,” to remove a report that is no longer in use (VETS-300).
- CFDA 17.225 – Updated I, “Program Objectives,” and II, “Program Procedures.” Updated III.L.1, “Reporting – Financial Reporting.” Added a new III.N.2, “Special Tests and Provisions – UI Benefit Payments,” which includes procedures related to improper payments.
- CFDA 17.245 – Corrected name of program to that shown in the CFDA. Updated I, “Program Objectives,” II, “Program Procedures,” and III.A.1, “Activities Allowed or Unallowed,” to remove references to the North American Free Trade Agreement Transitional Adjustment Assistance (NAFTA-TAA) program and replace them with coverage of the consolidated TAA program and a new demonstration program, the Alternative Trade Adjustment Assistance (ATAA) program for older workers.
- CFDA 17.258 – Updated Web site addresses in II, “Program Procedures – Availability of Other Program Information,” III.L.1.e, “Reporting – Financial Reporting,” and III.L. 2, “Reporting – Performance Reporting.” Clarified language in III.A.5.b, “Activities Allowed or Unallowed – Activities Unallowed - All WIA Programs” to more accurately reflect the language in the WIA regulations.
- CFDA 17.263 – Deleted an outdated report from III.L.2, “Reporting – Performance Reporting” and changed section to “Not Applicable.”
- CFDA 17.264 – Corrected name of program to that shown in the CFDA. Updated III.L.1, “Reporting – Financial Reporting,” to delete the program-specific financial report and change the Financial Status Report to “Applicable.” Updated

the name of a line item under III.L.2, “Reporting – Performance Reporting.” Deleted IV, “Other Information” because the information it included was outdated.

- CFDA 20.106 – Updated Web sites in II, “Program Procedures – Availability of Other Program Information,” and III.N.1, “Special Tests and Provisions – Revenue Diversion.” Added III.D, “Davis-Bacon Act,” to provide the statutory citation and extent of coverage of Davis-Bacon Act requirements. Changed III.L.1.d, “Reporting – Financial Reporting – SF-272, *Federal Cash Transactions Report*” to “Not Applicable.”
- CFDA 20.205 - Added III.D, “Davis-Bacon Act,” to provide the statutory citation and extent of coverage of Davis-Bacon Act requirements.
- CFDA 20.500 - Added III.D, “Davis-Bacon Act,” to provide the statutory citation and extent of coverage of Davis-Bacon Act requirements.
- CFDA 20.509 - Added III.D, “Davis-Bacon Act,” to provide the statutory citation and extent of coverage of Davis-Bacon Act requirements.
- CFDA 20.600 – Added five new programs to the cluster (CFDA 20.609, 20.610, 20.611, 20.612, and 20.613). Updated II, “Program Procedures,” by adding information to “Source of Governing Requirements,” and “Availability of Other Program Information.” Updated III.A.2.g, and III.A.1.a, “Activities Allowed or Unallowed.” Updated 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 – Earmarking.” Removed IV, “Other Information,” due to removal of any coverage for this program in the updated Appendix VI.
- CFDA 45.129 – Updated telephone number under II, “Program Procedures – Availability of Other Program Information.”
- CFDA 66.458 – Modified coverage to incorporate information on treatment of fees when considered to be program income, including changes to II, “Program Procedures – Source of Governing Requirements,” the addition of section III.J, “Program Income,” and renaming and revision of III.N.3, “Special Tests and Provisions – Fund Establishment, Loan Repayments, Fund Earnings, and Use of Funds.”
- CFDA 81.042 – Modified I, “Program Objectives.” Updated regulatory citations in III.A, “Activities Allowed or Unallowed,” III.B, “Allowable Costs/Cost Principles,” and III.G.3, “Matching, Level of Effort, Earmarking – Matching.” Added new coverage in III.A.1 on the allowability of costs of renewable energy systems.

- CFDA 84.000 – Added additional guidance in II, “Program Procedures - Availability of Other Program Information.” Revised III.B.2, “Allowable Costs/Cost Principles - Documentation of Employee Time and Effort.” Added III.B.5, “Unallowable Costs to Programs (Direct or Indirect).”
- CFDA 84.010 – Updated III.N.6, “Special Tests and Provisions – Highly Qualified Teachers and Paraprofessionals.”
- CFDA 84.027 and 84.173 – Updated II, “Program Procedures - Source of Governing Requirements.” Updated III.G.2.1, “Matching, Level of Effort, Earmarking - Level of Effort – Maintenance of Effort (SEAs/LEAs).” Revised citations in III.G.3.c. and d, “Matching, Level of Effort, Earmarking – Earmarking.” Updated III.L.3, “Reporting - Special Reporting.”
- CFDA 84.032 – Revised III.N, “Special Tests and Provisions,” by updating N.3, “Conditions of Reinsurance Coverage,” N.7, “Federal Share of Borrower’s Payments,” N.9, “Federal Funds and Agency Operating Fund,” and N.11, “Collection Charges.” Added information to IV, “Other Information,” to advise auditors on audit requirements for statewide entities who are Guaranty Agencies. The program was renumbered to 84.032-G to make clear that it provides compliance requirements only for Guaranty Agencies.
- CFDA 84.032-L – This program supplement, which covers the lender portion of CFDA 84.032, was added to the Compliance Supplement.
- CFDA 84.318 – Updated III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Updated and provided an example in III.H, “Period of Availability of Federal Funds.”
- CFDA 84.938 – Corrected title of program to that shown in the CFDA. Added Higher Education Recovery Awards (CFDA 84.938H) to the programs included under this CFDA number. Updated I, “Program Objectives,” and II, “Program Procedures.” Updated III.A.1.b, “Activities Allowed or Unallowed.” Revised III.E.3.a, “Eligibility – Eligibility for Subrecipients.” Updated III.H.3.b and added III.H.7 in III.H, “Period of Availability of Federal Funds.” In III.N, “Special Tests and Provisions,” updated N.1, “Public Control of Funds – Restart,” and N.3, “Documentation of Enrollment Status – Emergency Impact Aid;” and added N.4, “Prohibition on Using Funds for Section 8003 Impact Aid Students – Emergency Impact Aid.” Updated IV, “Other Information,” to add 84.938H.
- CFDA 93.210 – Updated name of program.
- CFDA 93.224 – Updated name of program. Added clarifying language to I, “Program Objectives.” Updated the name of a key line item under III.L.3.b, “Reporting – Special Reporting.”

- CFDA 93.268 – Updated II, “Program Procedures.” Corrected III.L.1.a, “Reporting – Financial Reporting – Financial Status Report.”
- CFDA 93.556 – Updated II, “Program Procedures” to reflect a special allocation of funds pursuant to Pub. L. No. 109-288. Added a new section III.G.3, “Matching, Level of Effort, Earmarking – Level of Effort – *Supplement Not Supplant*” as well as a heading for “Matching, Level of Effort, Earmarking – Level of Effort – *Maintenance of Effort*.” Added language to this new section and to III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” and III.H, “Period of Availability of Federal Funds” to indicate compliance requirements related to the special allocation for FY 2006.
- CFDA 93.558 – Updated II, “Program Procedures,” including changes resulting from the Deficit Reduction Act of 2005. Updated III.A.1.b, “Activities Allowed or Unallowed – Federal Only” to remove reference to bonus funds. Modified III.G.2.1.a and b, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort,” for States, including changes resulting from the Deficit Reduction Act of 2005. Added key line items to III.L.2, “Reporting – Performance Reporting,” in 2.a, “Tribal Work Participation Rates,” and 2.b and renumbered or updated numbering for other line items.
- CFDA 93.563 – Updated program supplement to reflect implementation of the Tribal Child Support Enforcement Program and distinguish it, as necessary, from the State Child Support Enforcement Program. Changed sections include I, “Program Objectives;” II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.F., “Equipment and Real Property Management;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.H., “Period of Availability of Federal Funds;” III.L.1, “Reporting – Financial Reporting;” III.N.1, “Special Tests and Provisions – Establishment of Paternity and Support Obligations;” and III.N.2, “Special Tests and Provisions – Enforcement of Support Obligations.” The titles of III. N.3 and 4 were modified to indicate they apply to State programs only. Updated III.G.1, “Matching, Level of Effort, Earmarking – Matching” to reflect the allowable Federal share for State programs consistent with the Deficit Reduction Act of 2005.
- CFDA 93.568 – Updated I, “Program Objectives,” and II, “Program Procedures.”
- CFDA 93.575 and 93.596 – Revised III.C, “Cash Management,” to show the correct relationship between State Matching Fund expenditures and allowable Federal drawdowns.
- CFDA 93.645 – Updated III.A, “Activities Allowed or Unallowed,” III.G. 1 and 2, “Matching, Level of Effort, Earmarking – Matching,” and “Matching, Level of Effort, Earmarking – Level of Effort” to reflect changes as a result of Pub. L. No. 109-288.

- CFDA 93.658 – Updated III.E.1, “Eligibility – Eligibility for Individuals,” as a result of statutory changes.
- CFDA 93.659 – Updated I, “Program Objectives,” III.A, “Activities Allowed or Unallowed,” III.E.1, “Eligibility – Eligibility for Individuals,” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.” Changed III.L.1, “Reporting – Financial Reporting – *Federal Cash Transactions Report*” to “Not Applicable.”
- CFDA 93.667 – Modified III.A, “Activities Allowed or Unallowed” and III.H, “Period of Availability of Federal Funds,” to address compliance requirements related to a special allocation related to the 2005 Gulf Coast hurricanes.
- CFDA 93.775, 93.776, 93.777, 93.778 – Modified III.L.1.a, “Reporting – Financial Reporting – *Financial Status Report*,” to change from “Not Applicable” to “Applicable” for the administrative costs of the State Medicaid Fraud Control Units. Corrected name of program for CFDA 93.776.
- CFDA 93.914 – This program supplement was modified throughout to reflect changes as a result of the passage of Pub. L. No. 109-415, which were effective with fiscal year 2007 awards.
- CFDA 93.917 – This program supplement was modified throughout to reflect changes as a result of the passage of Pub. L. No. 109-415, which were effective with fiscal year 2007 awards.
- CFDA 93.994 – Changed I, “Program Objectives,” to correct a statutory reference.
- In addition to changes to HHS programs noted above, updated Web site address for *Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government*, HHS Publication ASMB C-10 in CFDA 93.563, 93.658, 93.659, 93.767, and 93.778.
- CFDA 94.006 – Updated III.E.1, “Eligibility – Eligibility for Individuals,” to include current allowance levels and contact information. Added a new paragraph c. to III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
- CFDA 94.011 – Updated I, “Program Objectives,” II, “Program Procedures,” and III.E.1, “Eligibility – Eligibility for Individuals.”
- CFDA 97.036 – Updated II, “Program Procedures,” to include the latest threshold for determining “small” and “large” projects.

- CFDA 97.004 and 97.067 – Updated II, “Program Procedures,” and IV, “Other Information.” Updated III.C, “Cash Management,” and provided additional information in IV, “Other Information” to indicate exemption of this and other Department of Homeland Security programs from the Treasury-State Agreement provisions of the Cash Management Improvement Act. Deleted III.I, “Procurement and Suspension and Debarment.”

Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
 - Added CFDA 84.375, Academic Competitiveness Grant, and CFDA 84.376, National Science and Mathematics Access to Retain Talent Grant, to the cluster.
 - Updated II, “Program Procedures,” by adding information on the two new programs and revising information on CFDA 82.032.
 - Throughout the program supplement, changed the title of the Student Financial Aid (SFA) Handbook to the Federal Student Aid (FSA) Handbook.
 - Updated III.A, “Activities Allowed or Unallowed,” and III.C, “Cash Management.”
 - Updated III.E.1, “Eligibility – Eligibility for Individuals.”
 - Revised the report in III.L.1.b, “Reporting - Financial Reporting,” to PMS-270, Request for Title IV Reimbursement.
 - Updated III.N.3, “Special Tests and Provisions – Disbursements To or On Behalf of Students.”
 - Updated III.N.4, “Special Tests and Provisions – Return of Title IV Funds.”
 - Updated III.N.5, “Special Tests and Provisions – Student Status Changes (FFEL and Direct Loan).”
 - Updated III.N.9, “Special Tests and Provisions – Institutional Eligibility.”
 - Added information to IV, “Other Information,” to advise the auditor on audit requirements for Lenders and Guaranty Agencies under CFDA 84.032.
- **Other Clusters** – This section has been updated to be consistent with the changes in Part 4. Five programs were added to the Highway Safety Cluster. The National Farmworker Jobs Cluster was removed.

Part 6 - Internal Control

- No changes.

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

- No changes.

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

- No changes.

Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements

- No changes.

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 2007 Compliance Supplement

- Updated this Appendix to provide a list of changes from the OMB Circular A-133 Compliance Supplement issued in March 2006 to this 2007 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 Davis-Bacon Act exemption.
 - Deleted coverage for Department of Agriculture programs other than the Food Stamp Program (CFDA 10.551 and 10.561).
 - Updated coverage for CFDA 11.300/11.307.
 - Deleted coverage for CFDA 12.401.

- Updated coverage for CFDA 14.218/14.219 and 14.228.
- Deleted coverage for CFDA 20.600.
- Updated coverage for CFDA 84.126.
- Updated coverage for CFDA 93.575/596.

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.