

Appendix V

List of Changes for the 2010 Compliance Supplement

This Appendix provides a list of changes from the 2009 OMB Circular A-133 Compliance Supplement, dated March 2009, and Addendum #1, dated June 30, 2009, to the draft 2010 Supplement, dated March 2010. It separately lists at the end of the Appendix changes made in from the March 2010 draft to this final 2010 Supplement, dated June 2010.

Table of Contents

- The Table of Contents has been changed to:
 - Modify the program title for the following program in Part 4 to make it consistent with the name as it appears in the *Catalog of Federal Domestic Assistance* (CFDA):

CFDA 93.153 Grants for Coordinated Services and Access to Research for Women, Infants, Children, and Youth (Ryan White Program)
 - Add to Part 4 CFDA 11.557, Broadband Technology Opportunities Program
 - Add to Part 4 CFDA 11.558, State Broadband Data and Development Grant Program
 - Add to Part 4 CFDA 14.880, Family Unification Program (FUP) (clustered with CFDA 14.871)
 - Add to Part 4 CFDA 14.881, Moving to Work (MTW) Demonstration Program
 - Add to Part 4 CFDA 15.047, Indian Education Facilities, Operations, and Maintenance
 - Add to Part 4 CFDA 15.225, Recreation Resource Management
 - Add to Part 4 CFDA 15.231, Fish, Wildlife and Plant Conservation Resource Management
 - Add to Part 4 CFDA 15.518, Garrison Diversion Unit
 - Add to Part 4 CFDA 15.520, Lewis and Clark Rural Water System
 - Add to Part 4 CFDA 15.615, Cooperative Endangered Species Conservation Fund
 - Add to Part 4 CFDA 20.319, High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants

- Add to Part 4 CFDA 84.386, Education Technology State Grants, Recovery Act (clustered with CFDA 84.318)
- Add to Part 4 CFDA 84.401, Impact Aid School Construction, Recovery Act (clustered with CFDA 84.041 and CFDA 84.404)
- Add to Part 4 all HHS Recovery Act programs cited in Addendum #1 as forming new clusters: Aging Cluster, Immunization Cluster, Temporary Assistance for Need Families (TANF) Cluster, Community Services Block Grant Cluster, Child Care and Development Cluster, and Head Start Cluster, with the exception of the Health Centers Cluster
- Delete from Part 4 CFDA 93.794, Reimbursement of State Costs for Provision of Part D Drugs, which is no longer an active program.

Part 1 - Background, Purpose, and Applicability

- This section has been updated throughout for the effective date of this Supplement.

Part 2 - Matrix of Compliance Requirements

- Updated matrix to add and remove programs to make it consistent with the Table of Contents and Parts 4 and 5.
- For existing programs that added or removed compliance requirements, the matrix was updated based on the program supplement in Part 4.
 - In general, the changes were based on the requirements of ARRA. These changes included making Davis-Bacon Act applicable in the following programs:
 - CFDA 10.568, 10.569
 - CFDA 10.760
 - CFDA 10.766
 - CFDA 14.850
 - CFDA 21.020
 - CFDA 81.042

It also included showing Special Tests and Provisions as a “~~Y~~” for programs with ARRA funding, based on Part 3, even if they have no program-specific special tests and provisions in Part 4 or 5.

Global Changes Affecting Parts 3, 4, and 5

Several global changes are necessary for the 2010 OMB Circular A-133 Compliance Supplement to accommodate several new or revised reporting requirements. These changes affect Part 3 and the individual program supplements/clusters in Parts 4 and 5.

First, agencies were required to transition from the use of the SF-269, Financial Status Report, and SF-272, Federal Cash Transactions Report, to use of the SF-425, Federal Financial Report, by October 1, 2009. Given that particular agencies, programs, or awards may transition on varied dates, for the 2010 Supplement, we have done the following:

- For all programs in the 2009 Compliance Supplement, unless otherwise indicated:
 - The SF-269 and SF-272 are being retained to inform the auditor that for some part of the audit period the prior form may have been submitted.
 - The SF-425 was added as an “e” for the standard reports section of III.L. If either the SF-269 or 272 were previously shown as “Applicable,” then the SF-425 is shown as “Applicable.” The converse is also true, i.e., if both were shown as “Not Applicable.” For some programs that have a form of the SF-269 approved by OMB and which still has a valid PRA number, the SF-425 is shown as “Not Applicable.” Where necessary, based on discussions with the agency, if the program used only one of the two previous forms, we have distinguished which portion of the SF-425 is required.
 - For simplicity, and because we understand that the Department of Health and Human Services’ Payment Management System (PMS) will be transitioning to use of the SF-425 in Calendar Year 2010, we have eliminated language indicating the use of PSC reports for programs that use PMS for payment.

Several examples follow:

III.L1. Financial Reporting

- a. SF-269, *Financial Status Report* - Applicable
- b. SF-270, *Request for Advance or Reimbursement* - Not Applicable
- c. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* - Not Applicable
- d. SF-272, *Federal Cash Transactions Report* – Applicable
- e. SF-425, *Federal Financial Report* – Applicable

III.L.1. Financial Reporting

- a. SF-269, *Financial Status Report* - Applicable
- b. SF-270, *Request for Advance or Reimbursement* - Not Applicable
- c. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* - Not Applicable
- d. SF-272, *Federal Cash Transactions Report* – Not Applicable
- e. SF-425, *Federal Financial Report* – Applicable (financial status only)

- For individual programs newly added to the 2010 Supplement, in general, the SF-269 and SF-272 are not included if the program itself is new, e.g., some of the ARRA programs. The deciding factors are when the program was initiated and the agency transitioned to use of the new form.

Second, in order to assist the auditor to determine whether reporting under Section 1512 of the American Recovery and Reinvestment Act of 2009 (ARRA) applies a new **–H.L.4. Section 1512 ARRA Reporting**” has been added to each program supplement/cluster to indicate whether ARRA reporting is **–Applicable**” or **–Not Applicable**.”

All programs that were in the 2009 Supplement or Addendum #1 have been conformed; however, if those are the only changes in a program supplement, the program is not specifically mentioned in this Appendix.

Part 3 - Compliance Requirements

- Updated **–Introduction**,” including additional coverage of ARRA.
- Updated the following sections to include the information included in ARRA Addendum #1 with no additional substantive changes:
 - A, **–Activities Allowed or Unallowed**” to include limitations on activities funded with ARRA funds.
 - D, **–Davis-Bacon Act**,” to include coverage under ARRA.
 - I, **–Procurement and Suspension and Debarment**,” to add ARRA Buy American requirements.
 - N, **–Special Tests and Provisions**,” to provide three special tests for ARRA-funded expenditures.
- Updated C, **–Cash Management**,” to provide an audit objective concerning reimbursement payments.
- Updated H, **–Period of Availability of Federal Funds**,” to clarify that the requirement to liquidate all obligations within 90 days after the end of the funding period applies to all non-Federal entities and added a reference to ARRA in the **–Source of Governing Requirements**” section.
- Updated L, **–Reporting**,” to reflect the new SF-425, *Federal Financial Report*, add reporting under Section 1512 of ARRA, and add a new requirement regarding OMB Circular A-133 reporting.
- Updated M, **–Subrecipient Monitoring**,” to reflect the requirement for use of Central Contractor Registration, and responsibilities for subawards to for-profit entities.

- Made other miscellaneous changes throughout for currency and clarity.

Part 4 - Agency Program Requirements

In addition to any changes noted in the Table of Contents (program additions, deletions, or name changes or corrections) or above under ~~g~~lobal changes: the following changes have been made in Part 4:

- **CFDA 10.500** – Updated, where applicable; to reflect the change in the Federal agency to National Institute of Food and Agriculture. Updated III.G.1, ~~Matching, Level of Effort, Earmarking – Matching;~~” for removal of matching requirement.
- **CFDA 10.551, 10.561** – Updated II, ~~Program Procedures;~~” III.G.1, ~~Matching, Level of Effort, Earmarking – Matching;~~” III.L.1, ~~Reporting – Financial Reporting;~~” and III.N.3, ~~Special Tests and Provisions – EBT Card Security.~~” Deleted III.N.4, ~~Special Tests and Provisions – Physical Inventory;~~” and III.N.5, ~~Special Tests and Provisions – Food Coupon Inventory Levels.~~” Renumbered III.N.6 to III.N.4. Added IV, ~~Other Information;~~” to provide information on ARRA reporting.
- **CFDA 10.553, 10.555, 10.556, and 10.559** – Updated the entire cluster to change ~~donated commodities~~” to ~~donated foods.~~” Updated II, ~~Program Procedures;~~” III.A, ~~Activities Allowed or Unallowed;~~” III.E.1, ~~Eligibility – Eligibility for Individuals;~~” III.E.3, ~~Eligibility – Eligibility for Subrecipients;~~” and III.L.3.a(2), ~~Reporting – Special Reporting.~~”
- **CFDA 10.557** – Updated II, ~~Program Procedures;~~” III.A.1, ~~Activities Allowed or Unallowed;~~” III.E.1, ~~Eligibility – Eligibility for Individuals;~~” and III.L.1, ~~Reporting – Financial Reporting.~~” Under III.N ~~Special Tests and Provisions;~~” updated N.1, ~~Food Instrument and Cash-Value Voucher Disposition;~~” and N.2, ~~Special Tests and Provisions – Review of Food Instruments and Cash-Value Vouchers to Enforce Price Limitations and Detect Errors~~” to add coverage of and testing for cash-value vouchers; N.3, ~~Special Tests and Provisions – Compliance Investigations of High-Risk Vendors;~~” and N.4, ~~Special Tests and Provisions – Authorization of Above-50-Percent Vendors.~~”
- **CFDA 10.558** – Updated the entire program supplement to change ~~donated commodities~~” to ~~donated foods.~~” Updated II, ~~Program Procedures;~~” III.E.1, ~~Eligibility – Eligibility for Individuals;~~” and III.L.3, ~~Reporting – Special Reporting.~~”
- **CFDA 10.566** – Updated II, ~~Program Procedures~~” for ARRA. Updated multiple sections to delete coverage and compliance requirements related to the special wage incentive program (II, ~~Program Procedures;~~” III. A, ~~Activities Allowed or Unallowed;~~” III.E.1, Eligibility – Eligibility for Individuals;” and III.G.1, , ~~Matching, Level of Effort, Earmarking – Matching.~~”

- **CFDA 10.568, 10.569** – Updated II, ~~Program Procedures;~~ III.G.1, ~~Matching, Level of Effort, Earmarking – Matching;~~ and III.L.1, ~~Reporting – Financial Reporting;~~ and added III.D, ~~Davis-Bacon Act;~~ based on ARRA requirements.
- **CFDA 10.760** – Updated II, ~~Program Procedures – Source of Governing Requirements;~~ and added III.D, ~~Davis-Bacon Act;~~ based on ARRA requirements.
- **CFDA 10.766** – Updated II, ~~Program Procedures – Source of Governing Requirements;~~ and added III.D, ~~Davis-Bacon Act;~~ based on ARRA requirements.
- **CFDA 11.300, 11.307** – Updated II, ~~Program Procedures – Source of Governing Requirements;~~ to indicate that some awards under this cluster may have ARRA funding; added ARRA citation to III.D, ~~Davis-Bacon Act;~~ and updated III.L.1, ~~Reporting – Financial Reporting;~~ and III.L.3, ~~Reporting – Special Reporting;~~ to indicate status of transition to new reporting requirements.
- **CFDA 11.555** – Updated I, ~~Program Objectives;~~ II, ~~Program Procedures;~~ and III.H, ~~Period of Availability of Federal Funds;~~ to reflect a statutory change in the duration of these projects, including providing an example.
- **CFDA 12.401** – Revised throughout to reflect changes in governing program requirements, remove generally applicable information, and add ARRA requirements.
- **CFDA 14.157** – Updated I, ~~Program Objectives;~~ II, ~~Program Procedures;~~ III.A.1, ~~Activities Allowed or Unallowed;~~ and III.E.1, ~~Eligibility – Eligibility for Individuals.~~ Added the standard reports to III.L.1, ~~Reporting – Financial Reporting~~ as ~~not applicable.~~
- **CFDA 14.169** – Updated II. ~~Program Procedures – Source of Governing Requirements;~~ and III.A, ~~Activities Allowed or Unallowed.~~
- **CFDA 14.181** – Updated I, ~~Program Objectives;~~ II, ~~Program Procedures;~~ III.A, ~~Activities Allowed or Unallowed;~~ and III.E.1, ~~Eligibility – Eligibility for Individuals.~~ Added the standard reports to III.L.1, ~~Reporting – Financial Reporting~~ as ~~not applicable.~~
- **CFDA 14.182, 14.195, 14.249, 14.856** – Updated I, ~~Program Objectives;~~ and II, ~~Program Procedures.~~ Removed IV, ~~Other Information.~~
- **CFDA 14.228, 14.255** – Updated III.I, ~~Procurement and Suspension and Debarment;~~ for ARRA requirements.

- **CFDA 14.850** – Updated II, ~~–Program Procedures;~~” added III.D, ~~–Davis-Bacon Act;~~” updated III.L.3.b and c, ~~–Reporting – Special Reporting;~~” deleted III.N.6, ~~–Special Tests and Provisions – Operating Subsidy Calculation;~~” added in III.N, ~~–Special Tests and Provisions;~~” N.10, ~~–Recording of Declarations of Trust Against Public Housing Property;~~” and N.11, ~~–Depository Agreements;~~” and updated IV, ~~–Other Information.~~” Added the standard reports to III.L.1, ~~–Reporting – Financial Reporting~~” as ~~not~~ applicable.”
- **CFDA 14.866** – Updated II, ~~–Program Procedures;~~” for the Moving-to-Work Demonstration Program. Deleted IV, ~~–Other Information.~~”
- **CFDA 14.871, 14.880** – Added CFDA 14.880, Family Unification Program, to create a cluster. Updated I, ~~–Program Objectives;~~” II, ~~–Program Procedures;~~” III.A, ~~–Activities Allowed or Unallowed;~~” and III.L.1.g, ~~–Reporting – Financial Reporting – Financial Reports.~~” Added three new special tests to III.N, ~~–Special Tests and Provisions—N.7, –Operating Transfers and Administrative Fees;~~” III.N.8, ~~–Depository Agreements;~~” and N.9, ~~–Rolling Forward Equity Balances.~~” Updated IV, ~~–Other Information.~~”
- **CFDA 14.872, 14.884, 14.885** – Updated II, ~~–Program Procedures;~~” III.G.3, ~~–Matching, Level of Effort, Earmarking – Earmarking;~~” III.H, ~~–Period of Availability of Federal Funds;~~” and III.I, ~~–Procurement and Suspension and Debarment.~~” Added III.L.1.g, ~~–Reporting – Financial Reporting – Actual Modernization Cost Certificate;~~” and III.N.8, ~~–Special Tests and Provisions – Environmental Review.~~” Updated IV, ~~–Other Information.~~”
- **CFDA 15.000** – Updated this cross-cutting section to add CFDA 15.047.
- **CFDA 16.710** – Updated I, ~~–Program Objectives;~~” II, ~~–Program Procedures;~~” III.A, ~~–Activities Allowed or Unallowed;~~” III.B, ~~–Allowable Costs/Cost Principles;~~” III.G.1, ~~–Matching, Level of Effort, Earmarking – Matching;~~” and III.L.2, ~~–Reporting – Performance Reporting.~~”
- **CFDA 16.738** – Updated website under ~~–Program Procedures.~~”
- **CFDA 17.207, 17.801, 17.804** – Updated III.L.1, ~~–Reporting – Financial Reporting.~~”
- **CFDA 17.225** – Updated II, ~~–Program Procedures;~~” including those changes resulting from ARRA, one of which was establishment of the Reemployment Trade Adjustment (RTAA) program. Changed references, where applicable, from trade adjustment assistance (TAA) to trade readjustment assistance (TRA) to correctly identify the TRA component of the TAA program. Updated III.A, ~~–Activities Allowed or Unallowed;~~” III.G.1, ~~–Matching, Level of Effort, Earmarking – Matching;~~” and III.H, ~~–Period of Availability of Federal Funds.~~” Added a new III.E.1.e, ~~–Eligibility – Eligibility for Individuals – TRA and RTAA~~” and renumbered subsequent paragraphs.

- **CFDA 17.245** – Updated I, ~~–Program Objectives;~~ II, ~~–Program Procedures;~~ III.A, ~~–Activities Allowed and Unallowed;~~ and III.E.1, ~~–Eligibility – Eligibility for Individuals;~~ to reflect the Trade Act of 2009 (part of ARRA) and distinctions from the prior program. Updated III.L.2, ~~–Reporting – Performance Reporting,~~ and changed III.L.3, ~~–Reporting – Special Reporting,~~ to ~~not~~ applicable.” Updated citations in III.E.1, ~~–Eligibility – Eligibility for Individuals,~~ and III.H, ~~–Period of Availability of Federal Funds.”~~
- **CFDA 17.258, 17.259, 17.260** – Updated II, ~~–Program Procedures;~~ and III.E.1.c, ~~–Eligibility – Eligibility for Individuals – Subtitle B Youth Activities;~~ and III.L.3, ~~–Reporting – Special Reporting,~~ for ARRA applicability. Added IV, ~~–Other Information.”~~
- **CFDA 20.000** – Updated the regulatory citation in the compliance requirement under III.N.1, Special Tests and Provisions – Charter Service.”
- **CFDA 20.106** – Updated II, ~~–Program Procedures~~ and III.G. 1, ~~–Matching, Level of Effort, Earmarking – Matching”~~ for ARRA. Updated the web address under III.N, ~~–Special Tests and Provisions – Revenue Diversion.”~~
- **CFDA 20.205, 20.219, 23.003** – Updated I, ~~–Program Objectives,~~ and II, ~~–Program Procedures.”~~
- **CFDA 20.500, 20.507** – Updated II, ~~–Program Procedures,~~ and III.G.3, ~~–Matching, Level of Effort, Earmarking – Earmarking”~~ for ARRA.
- **CFDA 20.509** - Updated II, ~~–Program Procedures;~~ III.A.2, ~~–Activities Allowed or Unallowed – Activities Unallowed;~~ III.G.3, ~~–Matching, Level of Effort, Earmarking – Earmarking;~~ and III.L.3, ~~–Reporting – Special Reporting.”~~
- **CFDA 21.020** – Updated II, ~~–Program Procedures”~~ and III.G.1, ~~–Matching, Level of Effort, Earmarking – Matching.”~~ Added III.D, ~~–Davis-Bacon Act,”~~ based on ARRA requirements.
- **CFDA 45.129** – Updated II, ~~–Program Procedures,”~~ and III.G.1, ~~–Matching, Level of Effort, Earmarking – Matching.”~~
- **CFDA 81.042** – Updated II, ~~–Program Procedures – Source of Governing Requirements,”~~ to correct a citation and add ARRA. Updated III.A.1, ~~–Activities Allowed and Unallowed;~~ III.E.1.a, ~~–Eligibility – Eligibility for Individuals;~~ and III.G.3.b, ~~–Matching, Level of Effort, Earmarking – Earmarking.”~~ and added III.D, ~~–Davis-Bacon Act;”~~ for ARRA-related requirements.
- **CFDA 84.000** – Added ARRA programs CFDA 84.386 and CDFA 84.393 throughout the section. Updated Introduction, and II, ~~–Program Procedures.”~~ Made technical corrections to III.A, ~~–Activities Allowed or Unallowed.”~~ Updated III.G.2 and 3, ~~–Matching, Level of Effort, Earmarking – Level of Effort”~~ and

–Matching, Level of Effort, Earmarking – Earmarking;” III.H, –Period of Availability of Federal Funds;” and III.N.2, –Special Tests and Provisions – Schoolwide Programs (SEAs/LEAs).” Added coverage in III.N.3, –Special Tests and Provisions – Comparability (SEAs/LEAs)” concerning the State Fiscal Stabilization Fund’s relationship to other specified ED programs. Removed reference to hurricane waivers under –IV, Other Information.”

- **CFDA 84.010, 84.389** – Updated II, –Program Procedures;” the introduction to III, –Compliance Requirements;” III.A, –Activities Allowed or Unallowed;” III.E.2, –Eligibility – Eligibility for Group of Individuals or Area of Service Delivery;” and III.H, –Period of Availability of Federal Funds.” Added a new paragraph 3.c to III.G.3, –Matching, Level of Effort, Earmarking – Earmarking;” and added language to III.N.6, –Special Tests and Provisions – Highly Qualified Teachers and Paraprofessionals.”
- **CFDA 84.027, 84.173, 84.391, 84.392** – Updated II, –Program Procedures;” and III.A.2, –Activities Allowed or Unallowed.”
- **CFDA 84.032-G** – Updated II, –Program Procedures.” In III.N, –Special Tests and Provisions,” the following sections were updated: N.2, –Federal Reinsurance Rate;” N.3, –Conditions of Reinsurance Coverage;” N.4, –Death, Disability, Closed Schools, False Certification, Unpaid Refunds, Bankruptcy, and Teacher Loan Forgiveness Claims;” N.7, –Federal Share of Borrower’s Payments;” N.9, –Federal Fund and Agency Operating Fund;” N.11, –Collection Charges;” N.13, –Prohibited Inducements;” and N.15, –Correct Handling of Loans Sold to the U.S. Department of Education.”
- **CFDA 84.032-L** – Updated II, –Program Procedures.” In III.N, –Special Tests and Provisions,” the following sections were updated: N.2, –Loan Origination and Lender Loan Fees;” N.3, –Interest Benefits;” N.4, –Special Allowance Payments;” N.5, –Loan Sales, Purchases, and Transfers;” N.6, –Enrollment Reports;” N.7, –Payment Processing;” N.8, –Due Diligence by Lenders in the Collection of Delinquent Loans;” N.9, –Timely Claim Filings by Lenders or Servicers;” N.10, –Curing Due-Diligence and Timely Filing Violations;” N.11, –Consolidation Loans;” N.12, –Prohibited Inducements;” and N.13, –Making or Holding Loans as a Trustee for an Institution of Higher Education or an Affiliated Organization.”
- **CFDA 84.041, 84.401, 84.404** – Added ARRA program CFDA 84.401. Updated II, –Program Procedures;” III.A.2, –Activities Allowed or Unallowed – Section 8007 – Construction;” and III.L.3, –Reporting – Special Reporting.”
- **CFDA 84.042, 84.044, 84.047, 84.066, 84.217** – Updated III.E.1.a, –Eligibility – Eligibility for Individuals,” and III.L.2, –Reporting – Performance Reporting.”
- **CFDA 84.048** – Updated –Program Procedures,” and III.G.2, –Matching, Level of Effort, Earmarking – Level of Effort - *Maintenance of Effort*.”

- **CFDA 84.126, 84.390** – Updated II, ~~Program Procedures.~~”
- **CFDA 84.181, 84.393** – Updated II, ~~Program Procedures.~~”
- **CFDA 84.318, 84.386** – Added CFDA 84.386 to become a cluster. Deleted ~~Note~~” preceding I, ~~Program Objectives.~~” Updated II, ~~Program Procedures,~~” and III.H, ~~Period of Availability of Federal Funds.~~”
- **CFDA 84.394, 84.397** – Updated I, ~~Program Objectives;~~” II, ~~Program Procedures;~~” III.A, ~~Activities Allowed or Unallowed;~~” III.G.2.1, ~~Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort;~~” and III.H, ~~Period of Availability of Federal Funds.~~” Added III.B, ~~Allowable Costs/Cost Principles;~~” and III.L, ~~Reporting.~~”
- **CFDA 84.938** – Updated III.N.1, ~~Special Tests and Provisions – Public Control of Funds – Restart.~~”
- **CFDA 93.153** – Updated the name of the program; II, ~~Program Procedures – Source of Governing Requirements;~~” and III.A.1, ~~Activities Allowed or Unallowed – Activities Allowed.~~”
- **CFDA 93.210** – Updated III.A, ~~Activities Allowed or Unallowed;~~” III.B, ~~Allowable Costs/Cost Principles;~~” and III.E.1, ~~Eligibility – Eligibility for Individuals.~~”
- **CFDA 93.224** – Deleted IV, ~~Other Information.~~”
- **CFDA 93.556** – Updated III.A.2, ~~Activities Allowed or Unallowed – Family Preservation Services.~~”
- **CFDA 93.558, 93.714, 93.716** – Updated II, ~~Program Procedures,~~” and III.L.1, ~~Reporting – Financial Reporting.~~” Added III.N.6, ~~Special Tests and Provisions – TANF Emergency Fund Grants—FY 2009 and FY 2010.~~”
- **CFDA 93.563** – Updated II, ~~Program Procedures,~~” and III.G.1, ~~Matching, Level of Effort, Earmarking – Matching – State Programs,~~” for ARRA.
- **CFDA 93.575, 93.596, 94.713** – Updated II, ~~Program Procedures;~~” III.G.3, ~~Matching, Level of Effort, Earmarking – Earmarking;~~” III.H, ~~Period of Availability of Federal Funds;~~” and III.L.1, ~~Reporting – Financial Reporting;~~” for ARRA. Updated table in III.H, ~~Period of Availability of Federal Funds,~~” and IV, ~~Other Information.~~”
- **CFDA 93.600, 93.708, 93.709** – Corrected A.1.i, ~~Activities Allowed or Unallowed.~~”
- **CFDA 93.645** – Updated I, ~~Program Objectives~~” and II, ~~Program Procedures.~~”

- **CFDA 93.658** – Updated throughout to reflect extension of program eligibility to tribes. Added ~~–Availability of Other Program Information~~” to II, ~~–Program Procedures.~~” Updated the following sections for statutory changes, including ARRA: II, ~~–Program Procedures;~~” III.A.1, ~~–Activities Allowed or Unallowed – Activities Allowed;~~” III.E.1, ~~–Eligibility – Eligibility for Individuals;~~” and III.G.1, ~~–Matching, Level of Effort, Earmarking – Matching.~~” Also updated I. ~~–Program Objectives;~~” III.H, ~~–Period of Availability of Federal Funds,~~” and III.L.1, ~~–Reporting – Financial Reporting.~~”
- **CFDA 93.659** – Updated throughout to reflect extension of program eligibility to tribes. Updated II, ~~–Program Procedures,~~” including ARRA applicability. Updated the following sections for statutory changes, including ARRA: III.A.1, ~~–Activities Allowed or Unallowed – Activities Allowed;~~” III.E.1, ~~–Eligibility – Eligibility for Individuals;~~” and III.G.1, ~~–Matching, Level of Effort, Earmarking – Matching.~~” Also updated III. H, ~~–Period of Availability of Federal Funds,~~” and III.L.1, ~~–Reporting – Financial Reporting.~~”
- **CFDA 93.767** – As a result of statutory changes, updated II, ~~–Program Procedures;~~” III.A.1, ~~Activities Allowed or Unallowed – Activities Allowed;~~” III.E.1, ~~–Eligibility – Eligibility for Individuals;~~” III.G.1, ~~–Matching, Level of Effort, Earmarking – Matching;~~” and III.H, ~~–Period of Availability of Federal Funds.~~”
- **CFDA 93.775, 93.776, 93.777, 93.778** – II, ~~–Program Procedures,~~” has been updated to describe several sections of ARRA that have an impact on the Medicaid program.
- **CFDA 93.914** – Updated throughout to remove distinctions resulting from the program amendments in 2006, which have now been codified and extended. Added ~~–Availability of Other Program Information,~~” to II, ~~–Program Procedures.~~” Updated III.H, ~~–Period of Availability of Federal Funds,~~” for a change resulting from the 2009 statutory amendments.
- **CFDA 93.917** – Updated throughout to remove distinctions resulting from the program amendments in 2006, which have now been codified and extended. Updated III.H, ~~–Period of Availability of Federal Funds,~~” and III.J, ~~–Program Income,~~” to include changes resulting from the 2009 statutory amendments.
- **CFDA 93.918** – Updated II, ~~–Program Procedures – Source of Governing Requirements.~~”
- **CFDA 94.006** – Updated II, ~~–Program Procedures,~~” and III.E.1, ~~–Eligibility – Eligibility for Individuals.~~”
- **CFDA 94.011, 94.016** – Updated I, ~~–Program Objectives;~~” II, ~~–Program Procedures;~~” III.A, ~~–Activities Allowed or Unallowed;~~” and III.E.1, ~~–Eligibility – Eligibility for Individuals.~~”

- **CFDA 96.001, 96.006** – Updated III.A, ~~“Activities Allowed or Unallowed,”~~ and III.L.1, ~~“Reporting – Financial Reporting.”~~
- **CFDA 97.004, 97.067** – Updated II, ~~“Program Procedures;”~~ III.A, ~~“Activities Allowed or Unallowed;”~~ III.G.3, ~~“Matching, Level of Effort, Earmarking – Earmarking;”~~ III.N, ~~“Special Tests and Provisions;”~~ and IV, ~~“Other Information.”~~
- **CFDA 97.036** – Updated II, “Program Procedures,” for the threshold for distinguishing large from small projects.

Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
 - Corrected the title of CFDA 84.375 and CFDA 84.376 (throughout where applicable).
 - Updated II, ~~“Program Procedures;”~~ III.C, ~~“Cash Management;”~~ III.E.1, ~~“Eligibility – Eligibility for Individuals;”~~ III.G.1, ~~“Matching, Level of Effort, Earmarking – Matching;”~~ III.L.1, ~~“Reporting – Financial Reporting”~~ to clarify differences between ED and HHS programs; and updated dates in III.L.3.a, ~~“Reporting – Special Reporting.”~~ In III.N, ~~“Special Tests and Provisions,”~~ updated the following: N.2, ~~“Verification;”~~ N.3, ~~“Disbursements To or On Behalf of Students;”~~ N.4, ~~“Return of Title IV Funds;”~~ N.9, ~~“Institutional Eligibility;”~~ N.10, ~~“Zone Alternative (Not applicable to public entities);”~~ and N.12, ~~“Denying Students’ Access to Lenders and Guaranty Agencies of Their Choice.”~~ Updated IV, ~~“Other Information,”~~ by adding a new initial paragraph concerning treatment of specified types of loans in the SEFA and updating ~~“Recovery Act Considerations.”~~ Updated Appendix A, ~~“Student Eligibility Compliance Requirements.”~~
- **Research and Development Cluster**
 - Added III.D, ~~“Davis-Bacon Act,”~~ for ARRA purposes, and III.N.2, ~~“Special Tests and Provisions – Indirect Cost Limitation”~~ for a statutory limitation on the use of Department of Defense funds. Updated the introduction to III, ~~“Compliance Requirements;”~~ and the introduction to III.N, ~~“Special Tests and Provisions.”~~ Added IV, ~~“Other Information,”~~ to address audit quality issues in relation to the SEFA, equipment management, and period of availability of Federal funds. Updated III.L.1, ~~“Reporting – Financial Reporting.”~~
- **Other Clusters**
 - Updated list of other clusters to reflect changes in programs added to or deleted from cluster.

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

- Updated to reflect agency implementation of 2 CFR part 180.

Appendix III - Federal Agency Contacts for A-133 Audits

- 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 2010 Compliance Supplement

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, issued in March 2009, and the Addendum #1, issued June 2009, to this 2010 Supplement.

Appendix VI - Disaster Waivers and Special Provisions Affecting Single Audits

- Deleted coverage for programs for which waivers or special provisions have expired.

Appendix VII - Other OMB Circular A-133 Advisories

- See below

Appendix VIII - SAS 70 Examinations of EBT Service Organizations**Appendix IX - Compliance Supplement Core Team**

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

CHANGES SUBSEQUENT TO THE MARCH 2010 DRAFT

Part 1

- Updated Part 1 to include the Government Printing Office Stock Number and to add a description of the expanded contents of Appendix VII.

Part 3

- Added introductory language to 3-L to clarify meaning of Applicable/Not Applicable when used in conjunction with reporting requirements.
- Modified Part 3-L to provide specific coverage of ARRA reporting, including audit objectives and suggested audit procedures.
- Modified Part 3-M, Audit Objectives, 7. by deleting ~~“prior to making subawards,”~~ because there currently is no requirement that the pass-through entity accomplish this activity before making a subaward.

Part 4

- **CFDAs 10.551/10.561** - Updated IV, ~~“Other Information,”~~ to reflect recent guidance provided to States and counties regarding completion of the SEFA and the SF-SAC.
- **CFDAs 17.207/17.801/17.804** – Changed III.L. 4, ~~“Reporting – Section 1512 ARRA Reporting”~~ to ~~“Applicable.”~~
- **CFDA 17.235** – Changed III.L. 4, ~~“Reporting – Section 1512 ARRA Reporting”~~ to ~~“Applicable.”~~
- **CFDAs 93.569/93.710** – Changed III.L. 4, ~~“Reporting – Section 1512 ARRA Reporting”~~ to ~~“Applicable.”~~
- **CFDAs 97.004/97.067** – Added note to IV, ~~“Other Information,”~~ for consistency with change to the Homeland Security Cluster in Part 5 (see below).
- **CFDAs 98.007/98.008** Modified the name of the cluster for CFDAs 98.007 and 98.008 from ~~“Foreign Food Aid Cluster”~~ to ~~“Food for Peace Cluster”~~ (to distinguish it from the USDA cluster that had the same name).

Part 5

- **Student Financial Assistance (SFA) Cluster** – Modified III. N. 10, ~~“Special Tests and Provisions - Zone Alternative (Not applicable to public entities)”~~ by deleting the last paragraph of the Compliance Requirement and IV, ~~“Other Information,”~~ by deleting first paragraph concerning the Zone Alternative.

- **Other Clusters - Programs Included in this Supplement Deemed to Be Other Clusters**
 - Added CFDA 97.053 and 97.071 to the Homeland Security Cluster, as these CFDA numbers still may be used in subawards.
 - Changed name of the USAID cluster from ~~“Foreign Food Aid Cluster”~~ to ~~“Food for Peace Cluster.”~~
- **Other Clusters - Programs Not Included in this Supplement Deemed to be Other Clusters** - Added several Department of Education clusters.

Part 6

- Updated to add language on internal control that was included in Addendum #1, June 2009.

Part 8

- Updated statutory citation and corrected references to food stamps to current program name – Supplemental Nutrition Assistance Program or SNAP.

Appendix VII

- Updated to provide information on (1) the effect of ARRA on OMB Circular A-133 audits; (2) elimination of granting extensions; (3) clarification of low-risk auditee criteria; and (4) safe harbor for treatment of a large loan and loan guarantee programs in Type A program determination.