

Appendix V

List of Changes for the 2009 Compliance Supplement

This Appendix provides a list of changes from the 2008 OMB Circular A-133 Compliance Supplement, dated March 2008, to this 2009 Supplement.

Table of Contents

- The Table of Contents has been changed to:
 - Modify the program title for the following programs in Part 4 to make them consistent with the name as it appears in the *Catalog of Federal Domestic Assistance* (CFDA):
 - 10.551 – Supplemental Nutrition Assistance Program
 - 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
 - 10.665 – Secure Payments for States and Counties Containing Federal Lands
 - 11.300 – Investments for Public Works and Economic Development Facilities
 - 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
 - 15.605 – Sport Fish Restoration Program
 - 84.002 – Adult Education—Basic Grants to States
 - 84.181 – Special Education—Grants for Infants and Families
 - 93.153 – Coordinated Services and Access to Research for Women, Infants, Children, and Youth (Ryan White CARE Act Title IV Program)
 - 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)
 - Modify the program title for the following program in Part 4 to make it consistent with the current program name as specified in statute:
 - 93.767 – Children’s Health Insurance Program (CHIP)
 - Add to Part 4 CFDA 10.582, Fresh Fruit and Vegetable Program
 - Add to Part 4 CFDA 15.623, North American Wetlands Conservation Fund

- Add to Part 4 CFDA 15.635, Neotropical Migratory Bird Conservation
- Add to Part 4 20.000, Transit Cross-Cutting Section
- Add to Part 4 CFDA 20.219, Recreational Trails Program, as part of the Highway Planning and Construction Cluster
- Delete from Part 4 CFDA 14.219, Community Development Block Grants/Small Cities Program
- Delete from Part 4 CFDA 17.263, Youth Opportunity Grants
- Delete from Part 4 CFDA 84.288, Bilingual Education—Program Development and Implementation Grants
- Delete from Part 4 CFDA 84.290, Bilingual Education—Comprehensive School Grants
- Delete from Part 4 CFDA 84.291, Bilingual Education—Systemwide Improvement Grants
- Delete from Part 4 CFDA 97.008, Urban Areas Security Initiative

Part 1 - Background, Purpose, and Applicability

- This section has been updated throughout for the effective date of this Supplement.
- The “Purpose and Applicability - Applicability - Safe Harbor Status” section and the “Overview of This Supplement - Compliance Requirements (Part 3)” section have been updated to clarify that the auditor is responsible for achieving the stated audit objectives for the applicable compliance requirements and the suggested audit procedures are, as the name implies, only suggested.

Part 2 - Matrix of Compliance Requirements

- Updated matrix to add and remove programs to make it 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 15.042 – added applicability of “Reporting.”
 - CFDA 15.426 – added applicability of “Matching, Level of Effort, Earmarking.”
 - CFDA 15.614 – added applicability of “Real Property Acquisition/Relocation Assistance.”

- CFDA 93.210 – added applicability of “Cash Management.”
- CFDA 93.268 – deleted applicability of “Eligibility.”
- SFA – deleted applicability of “Subrecipient Monitoring.”
- Corrected cells where shading indicating that a compliance requirement is not applicable was inadvertently omitted: CFDA 10.566, 14.169, 84.002, 84.011, 93.153, and 97.109

Part 3 - Compliance Requirements

- Updated “Introduction,” including coverage of the American Recovery and Reinvestment Act.
- Modified each section—A through M—to include a subsection entitled “Source of Governing Requirements” that includes references to 2 CFR part 215, the OMB Circular A-102 Common Rule, and other potentially applicable requirements.
- Corrected citations in B, “Allowable Costs/Cost Principles;” under OMB Circular A-87 added web site for major local government and cognizant agency listings; and under OMB Circular A-21 added clarifying language regarding cognizant agencies.
- Updated C, “Cash Management,” to clarify applicability and make it consistent with 31 CFR part 205, the Department of the Treasury’s regulatory implementation of the Cash Management Improvement Act.
- Updated H, “Period of Availability of Federal Funds,” to clarify testing under the Suggested Audit Procedures.
- Updated I, “Procurement and Suspension and Debarment,” to clarify suspension and debarment requirements.
- Updated L, “Reporting,” to reflect changes in reporting requirements and to revise suggested audit procedures.
- Updated M, “Subrecipient Monitoring,” to reflect requirements in OMB Circular A-133.
- 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), the following changes have been made in Part 4:

- **CFDA 10.500** – Updated II, “Program Procedures” and III.G.1, “Matching, Level of Effort, Earmarking – “Matching.”
- **CFDA 10.551, 10.561** – Throughout, changed references to “Food Stamp Program” to “SNAP” (Supplemental Nutrition Assistance Program) to reflect changed program name. Updated citations in III.G.1, “Matching, Level of Effort, Earmarking – “Matching.”
- **CFDA 10.553, 10.555, 10.556, and 10.559** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.E.1.b, “Eligibility – Eligibility for Individuals;” III.I.1.a, “Procurement and Suspension and Debarment;” III.L.3.b(1), “Reporting – Special Reporting;” and III.N.1, “Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP).”
- **CFDA 10.557** – Updated III.E.1.c, “Eligibility – Eligibility for Individuals,” and III.N.4, “Special Tests and Provisions – Authorization of Above-50-Percent Vendors.”
- **CFDA 10.558** – Updated II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals;” III.E.3, “Eligibility – Eligibility for Subrecipients;” III.I.1.b, “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.” Corrected III.E.1, “Eligibility – Eligibility for Individuals. Updated III.E.3, “Eligibility – Eligibility for Subrecipients.” Updated citation in III.M, “Subrecipient Monitoring.”
- **CFDA 10.665** – Updated II, “Program Procedures – Source of Governing Requirements,” to add a statutory citation.
- **CFDA 11.300** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1.b, “Activities Allowed or Unallowed;” and III.C, “Cash Management.” Under III.L.1, “Reporting – Financial Reporting,” the program indicates its specific implementation of the use of the Federal Financial Report. Updated III.L.3, “Reporting – Special Reporting,” to reflect the change to web-based reporting and a change in reporting frequency. Updated title and contents of III.N.1, “Special Tests and Provisions – Increase to RLF Capital Base and Capital Utilization.” Updated III.N.2 and III.N.3 “Special Tests and Provisions – Loan

Requirements,” and “Special Tests and Provisions – Addition of Lending Areas; Merger of RLFs,” respectively. Corrected III.N.4, “Special Tests and Provisions – RLF Loan Portfolio Sales and Securitizations.” Clarified IV, “Other Information,” including providing an example.

- **CFDA 14.182** – Removed HUD-52595 in III.L.1.e(3), “Reporting – Financial Reporting.”
- **CFDA 14.218** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.4 and 5, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – “Earmarking;” III.J, “Program Income;” and III.N.1, “Special Tests and Provisions – Citizen Participation” and III.N.4, “Special Tests and Provisions – Rehabilitation.” Added III.A.8 through 11, “Activities Allowed or Unallowed,” for Neighborhood Stabilization Program requirements and to delete CFDA 14.219-specific requirements.
- **CFDA 14.228** – Updated I, “Program Objectives;” II, “Program Procedures;” III.G.1, “Matching, Level of Effort, Earmarking – “Matching;” III.G.3, “Matching, Level of Effort, Earmarking – “Earmarking;” III.N.1, “Special Tests and Provisions – Environmental Oversight;” and III.N.2, “Special Tests and Provisions – Environmental Reviews.” Added III.A.4 through 7, “Activities Allowed or Unallowed;” III.J, “Program Income;” III.N.3, “Special Tests and Provisions – Citizen Participation;” and III.N.4, “Special Tests and Provisions – Rehabilitation Using NSP Funds.”
- **CFDA 14.231** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1, “Matching, Level of Effort, Earmarking – “Matching;” III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort – *Supplement not Supplant*;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.N.1, “Special Tests and Provisions – Maintenance as Homeless Shelter.”
- **CFDA 14.235** – Added III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort – *Supplement not Supplant*.” Updated key line item in III.L.1.e(1), “Reporting – Financial Reporting.”
- **CFDA 14.238** – Removed HUD 60002 in III.L.2, “Reporting – Performance Reporting” and changed section to “Not Applicable.”
- **CFDA 14.241** – Updated II, “Program Procedures,” by adding new sections— “Source of Governing Requirements” and “Availability of Other Program Information.” Updated III.E.1, “Eligibility – Eligibility for Individuals;” III.L.1.e, “Reporting – Financial Reporting;” and III.N.1, “Special Tests and Provisions – Maintenance of Structures.”

- **CFDA 14.850** – Updated II, “Program Procedures – Performance Reporting and Availability of Other Program Information.” Updated III.A, “Activities Allowed or Unallowed” to update and put the current material in paragraph 1 and to add paragraphs 2 and 3. Updated III.L.3.b, “Reporting – Special Reporting - HUD 52723.” Updated III.N.4, “Special Tests and Provisions – Classification of Cost,” and III.N.5, “Balance Sheet Allocations.” Added III.N.6, “Special Tests and Provisions – Operating Subsidy Calculation;” III.N.7, “Fees Charged for Centralized Services;” III.N.8, “Asset Management Fee;” III.N.9, “Management Fees;” and III.N.10, “Funding Central Office with Capital Fund Program Funds.”
- **CFDA 14.862** – Updated the citation in III.L.2, “Reporting – Performance Reporting.” Deleted Part IV, “Other Information.”
- **CFDA 14.866** – Updated II, “Program Procedures,” to provide information on the Moving to Work Program and updated line items in L.1.3, “Reporting – Financial Reporting.”
- **CFDA 14.867** – Updated the citation in III.L.2, “Reporting – Performance Reporting.” Deleted Part IV, “Other Information.”
- **CFDA 14.871** – Updated II, “Program Procedures.” Updated III.A, “Activities Allowed or Unallowed” to update and put the current material in paragraphs 1 and 2 and to add paragraph 3. Update III.L.1.e, and f, “Reporting – Financial Reporting – Financial Reports.”
- **CFDA 14.872** – Update III.L.1.e, “Reporting – Financial Reporting – Financial Reports.”
- **CFDA 15.000** – Updated III.N.1, “Special Tests and Provisions – Investment and Deposit of Advance Funds.” Added IV, “Other Information,” to address SEFA completion and audit requirements when funds under specified Administration for Children and Families (Department of Health and Human Services) funds are included in a consolidated project under Pub. L. No. 102-477.
- **CFDA 15.021** – Added IV, “Other Information,” for consistency with the addition to 15.000.
- **CFDA 15.022** – Added IV, “Other Information,” for consistency with the addition to 15.000.
- **CFDA 15.605** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.F, “Equipment and Real Property;” III.G.1 and 3, “Matching, Level of Effort, Earmarking – Matching and Earmarking;” III.H, “Period of Availability of Federal Funds;” III.J, “Program Income;” III.L.1.b and d, “Reporting – Financial Reporting;” III.L.3, “Reporting – Special Reporting;” and III.N, “Special Tests and Provisions - Assent Legislation and Diversion of License Fees.”

- **CFDA 16.738** – Updated web site under II, “Program Procedures.” Removed III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort – *Supplement not Supplant.*”
- **CFDA 17.225** – Revised throughout to include coverage of the separate benefit programs administered under the unemployment insurance umbrella, including Disaster Unemployment Assistance, as well as to update citations and web sites. The following sections were changed: II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, including adding new paragraphs 1.e and 1.f; III.H, “Period of Availability of Federal Funds,” by adding a new H.2; III.L.1, “Reporting – Financial Reporting,” including adding new paragraphs 1.i and 1.j; III.N.2, “Special Tests and Provisions – UI Benefit Payments;” and IV, “Other Information.”
- **CFDA 17.245** – Revised as a result of moving coverage of benefit payments to CFDA 17.225. The following sections are affected by this change: II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.H, “Period of Availability of Federal Funds,” and III.L, “Reporting.”
- **CFDA 17.258** – Updated II, “Program Procedures – Availability of Other Program Information,” to include information about the web site for waiver information.
- **CFDA 20.000** – Updated III.N.1, “Special Tests and Provisions – Charter Service.”
- **CFDA 20.106** – Updated form number in III.L.1.e, “Reporting – Financial Reporting.”
- **CFDA 20.205** – Added CFDA 20.519. Updated II, “Program Procedures,” III.D, “Davis-Bacon Act,” and III.G.1.e and h, “Matching, Level of Effort, Earmarking – Matching.” Added III.I, “Procurement and Suspension and Debarment” and III.M, “Subrecipient Monitoring.” Updated III.N.4, “Special Tests and Provisions – Quality Assurance Program.”
- **CFDA 20.500, 20.507** – Moved details of some requirements into the Transit Cross-Cutting Section and left a cross reference. Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1.d, “Activities Allowed or Unallowed;” III.F, “Equipment and Real Property;” III.G.3.1 and 3, “Matching, Level of Effort, Earmarking – Matching and Earmarking;” III.N.1, “Special Tests and Provisions – Environmental Review.”
- **CFDA 20.509** - Moved details of some requirements into the Transit Cross-Cutting Section and left a cross reference. Added III.A.2, “Activities Allowed or Unallowed – Activities Unallowed” and III.G.1.c, “Matching, Level of Effort, Earmarking – Matching.”

- **CFDA 20.513, 20.516, and 20.521** - Moved details of some requirements into the Transit Cross-Cutting Section and retained a cross-reference. Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3.1 and 3, “Matching, Level of Effort, Earmarking – Matching and Earmarking;” and III.N.2, “Special Tests and Provisions – Competitive Selection Process.”
- **CFDA 21.020** - Updated Part IV, “Other Information.”
- **CFDA 45.129** – Updated form names under II, “Program Procedures.”
- **CFDA 81.042** – Updated II, “Program Procedures,” and III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 84.000** – Deleted the Bilingual programs CFDA 84.288, CDFA 84.290, and CDFA 84.291 throughout the section. Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.B.2, “Allowable Costs/Cost Principles;” III.C, “Cash Management;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.N.2, “Special Tests and Provisions – Schoolwide Programs (SEAs/LEAs);” and IV, “Other Information.” Deleted citation in III.G.2.1, “Matching, Level of Effort, Earmarking - Level of Effort – *Supplement not Supplant* (SEAs/LEAs).”
- **CFDA 84.010** – Updated program name. Updated II, “Program Procedures – Availability of Other Program Information;” III.E.2, “Eligibility – Eligibility for Group of Individuals or Area of Service Delivery;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.N.6, “Highly Qualified Teachers and Paraprofessionals.”
- **CFDA 84.011** – Corrected a citation in III.A.1, “Activities Allowed or Unallowed.” Updated III.E.1, “Eligibility – Eligibility for Individuals (LEAs);” III.L.3, “Reporting - Special Reporting;” and III.N.6, “Child Counts – Quality Control Process.”
- **CFDA 84.027** – Corrected title in III.G.3.e, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 84.032-G** – 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.11, “Collection Charges;” and N.12, “Enforcement Action.” Added III.N.13, “Prohibited Inducements;” III.N.14, “Access to National Student Loan Data System (NSLDS);” and III.N.15, “Correct Handling of Loans Sold to the U.S. Department of Education.”

- **CFDA 84.032-L** – Updated II, “Program Procedures.” Updated III.L.1.a, “Reporting – Financial Reporting” to note that the SF-269 is not applicable, and updated III.L.1.e. In III.N, “Special Tests and Provisions,” the following sections were updated: N.1, “Individual Record Review;” 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.7, “Payment Processing;” N.8, “Due Diligence by Lenders in the Collection of Delinquent Loans;” 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** – Updated OMB clearance number in III.L.3, “Reporting – Special Reporting.”
- **CFDA 84.048** – Updated II, “Program Procedures;” III.E.3. “Eligibility – Eligibility for Subrecipients;” dates in III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort;” and III.L.1.e, “Reporting – Financial Reporting.” Added III.L.3, “Reporting – Special Reporting,” and III.M, “Subrecipient Monitoring.” Replaced III.N.3, “Special Tests and Provisions – Annual Accountability Report,” with “Special Tests and Provisions – Developing and Implementing Improvement Plans.”
- **CFDA 84.287** – Deleted a citation in III.E.3, “Eligibility – Eligibility for Subrecipients.”
- **CFDA 84.366** – Updated citations in II, “Program Procedures.”
- **CFDA 84.938** – Updated III.A.1.b, “Activities Allowed or Unallowed;” III.N.1, “Special Tests and Provisions – Public Control of Funds – Restart;” and IV, “Other Information.”
- **CFDA 93.210** – Updated the following sections to reflect that planning and negotiation grants are now being funded under a separate CFDA number (CFDA 93.444) (and for which a program supplement is unnecessary) from Self-Governance Compacts/Funding Agreements: II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” III.H, “Period of Availability of Federal Funds;” and III.J, “Program Income.” Added a new III.C, “Cash Management.”
- **CFDA 93.268** – Due to the change in the program in 2008 concerning the way in which vaccine is distributed and the instruction that vaccinating providers and vaccinated individuals are not considered subrecipients, deleted III.E, “Eligibility,” in its entirety, and added language to III.N.1, “Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccine,” related to the grantee’s role in overseeing whether vaccinating providers are making eligibility determinations.

- **CFDA 93.556** – Updated II, “Program Procedures;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.H, “Period of Availability of Federal Funds.”
- **CFDA 93.558** – Updated the following sections for changes and clarifications in the program generally, changes related to expiration of authorities related to the 2005 hurricanes, changes as a result of enactment of the American Recovery and Reinvestment Act (ARRA), and to address the requirements that apply when program funds are used in a demonstration project under Pub. L. No. 102-477: II, “Program Procedures;” III.A, “Activities Allowed or Unallowed” (by modifying paragraph 1.b to reflect the effect of ARRA, changing the citations in paragraph 1.b, adding clarifying language to paragraph 4.b, and adding new paragraphs 5.g and h [Tribes: Federal Only, Commingled Federal/State-donated MOE, Segregated Tribal]; III.E.1, “Eligibility – Eligibility for Individuals;” III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds, including changes, effective October 1, 2008, resulting from ARRA;” III.L.1, “Reporting – Financial Reporting;” III.L.2, “Reporting – Performance Reporting;” III.N. 3, 4, and 5, “Special Tests and Provisions – Penalty for Refusal to Work,” “Adult Custodial Parent of Child under Six When Child Care Not Available,” and “Penalty for Failure to Comply with Work Verification Plan” respectively; and IV, “Other Information.” Added III.C, “Cash Management,” in relation to 477 projects.
- **CFDA 93.575 and 93.596** – To address the requirements that apply when program funds are used in a demonstration project under Pub. L. No. 102-477, show current dates, and make other changes, updated II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals;” III.H, “Period of Availability of Federal Funds;” III.L.1.c, “Reporting – Financial Reporting;” and IV, “Other Information.”
- **CFDA 93.600** – As a result of statutory changes and program clarifications, this program was significantly revised as reflected in changes in the following sections: I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” III.E.1, “Eligibility – Eligibility for Individuals,” which includes moving the paragraph on “*Required Percentage of Income-Eligibles*” from III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.M, “Subrecipient Monitoring.” Also, added the following new sections: III.D, “Davis-Bacon Act;” III.E.3, “Eligibility – Eligibility for Subrecipients;” III.J, “Program Income;” and III.N.1, 2, and 3, “Special Tests and Provisions – Minimum Hours and Days and Weeks of Service,” “Governing Body Composition,” and “Medical and Dental Services,” respectively. Deleted IV, “Other Information,” consistent with deletion of 93.600 from Appendix VI.
- **CFDA 93.645** – Updated II, “Program Procedures.”

- **CFDA 93.667** – Added a new III.A.5 and updated III.A.6, “Activities Allowed or Unallowed” to reflect supplemental funding and related conditions for areas affected by 2008 and prior-year hurricanes.
- **CFDA 93.914** – Corrected the title of III.A. “Activities Allowed or Unallowed – Activities Unallowed,” and updated the citation in paragraph 5.
- **CFDA 93.917** – Updated the citation in III.A. “Activities Allowed or Unallowed – Activities Unallowed,” paragraph 6.
- **CFDA 94.006** – Updated III.E.1, “Eligibility – Eligibility for Individuals,” to add new paragraphs on satisfactory performance and criminal background checks, include current allowances and change contact information. Also updated III.L.3, “Reporting – Special Reporting.”
- **CFDA 94.011, 94.016** – Updated citations in III.A, “Activities Allowed or Unallowed;” and updated III.E.1, “Eligibility – Eligibility for Individuals.”
- **CFDA 96.001, 96.006** – Updated II, “Program Procedures.”
- **CFDA 97.036** – Updated II, “Program Procedures;” updated coverage and citations and made clarifying word changes in III.A, “Activities Allowed or Unallowed;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 97.039** – Updated I, “Program Objectives;” III.A. “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” III.G.1 and III.G.3, “Matching, Level of Effort, Earmarking – Matching” and “Matching, Level of Effort, Earmarking – Earmarking,” respectively, in the latter case to change it to “Not Applicable;” and IV, “Other Information.” Also, moved subgrant eligibility information from II, “Program Procedures,” to III.E.3, “Eligibility – Eligibility for Subrecipients.” Updated Paperwork Reduction Act clearance number in III.L.1.e., “Reporting – Financial Reporting.”
- **CFDA 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 – Subgrant Awards;” and IV, “Other Information.”
- **CFDA 98.007, 98.008** – Corrected title of cluster to match that in Part 5.

Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
 - Added CFDA 84.379, Teacher Education Assistance For College and Higher Education Grants (TEACH Grants) and corrected the title of CFDA 93.342 (throughout where applicable).
 - Updated II, “Program Procedures.”
 - Updated III.A, “Activities Allowed or Unallowed.”
 - Updated III.C, “Cash Management.”
 - Updated III.E.1, “Eligibility – Eligibility for Individuals.”
 - Updated III.L.1, “Reporting – Financial Reporting” to clarify differences between ED and HHS programs.
 - Updated III.N.2, “Special Tests and Provisions – Verification.”
 - 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.6, “Special Tests and Provisions - Student Loan Repayments (FPL, HPSL/PCL/LDS and NSL).”
 - Updated III.N.9, “Special Tests and Provisions – Institutional Eligibility.”
 - Added III.N.10, “Special Tests and Provisions – Zone Alternative.”
 - Renumbered previous III.N.10 and 11 to III.N.11 and 12, respectively.
 - Added III.N.13, “Special Tests and Provisions – Short Term Programs at Postsecondary Vocational Institutions.”
 - Reformatted material in IV, “Other Information.”
 - Updated Appendix A, “Student Eligibility Compliance Requirements.”

- **Research and Development Cluster**
 - No changes.
- **Other Clusters**
 - Updated list of other clusters to reflect changes in program names and programs deleted from this Supplement.

Part 6 - Internal Control

- Added new coverage and clarified existing coverage in E., “Eligibility.”

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 2009 Compliance Supplement

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, issued in March 2008, to this 2009 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

- Added coverage of the effect of the American Recovery and Reinvestment Act (Pub. L. No. 111-5) on single audits based on currently available information.

- Added coverage of common audit deficiencies cited in the report on the “National Single Audit Sampling Project” to assist auditors in ensuring audit quality consistent with the requirements of OMB Circular A-133 and the Supplement.

Appendix VIII - SAS 70 Examinations of EBT Service Organizations

- Changed program name for CFDA 10.551 from “Food Stamp Program” to “Supplemental Nutrition Assistance Program.”

Appendix IX - Compliance Supplement Core Team

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