



CHANGES GUIDE
Broadband Technology Opportunities Program
Program-Specific Audit Guidelines

The following table outlines the additions and revisions made for the BTOP Program-Specific Audit Guidelines. Audits initiated after May 31, 2012 will follow this version of the Audit Guidelines. Please note that all of the changes to allowable activities (*i.e.*, allowable expenses) are retroactive to the award start date.

Background	Description	Section	Subsection
Criteria	Updated web links for the following documents: <ul style="list-style-type: none"> ■ DOC Financial Assistance Standard Terms and Conditions ■ DOC ARRA Special Award Conditions ■ Round 1 NOFA, 74 FR 33104 (July 9, 2009) ■ Round 2 NOFA, 75 FR 3792 (Jan. 22, 2010) ■ 700 MHz Reopening NOFA, 75 FR 27984 (May 19, 2010) ■ DOC Pre-Award Notification, 66 FR 49917 (Feb. 11, 2008) ■ GAGAS (aka Yellow Book) ■ Administrative Requirements 	Section 1 – General Guidance	Subsection 1.9 – Criteria
Submission of Reports	Updated report submission guidelines.	Section 2 - Requirements	Subsection 2.3 – Submission of Reports
Allowed Activities: Broadband Infrastructure Projects	Updated list of allowed activities to include additional guidance around allowed leasing of facilities and allowed activities specific to 700 MHz Recipients.	Section 4 – Compliance Requirements	Subsection 4.1.2 – Allowed Activities: Broadband Infrastructure Projects
Allowed Activities: All BTOP Projects	Updated language to include examples of inexpensive promotional items that are allowed under a BTOP award.	Section 4 – Compliance Requirements	Subsection 4.1.5 – Allowed Activities: All BTOP Projects
Activities Unallowed: All Broadband Infrastructure Projects	Updated list of unallowed activities to remove the restriction on broadband facilities leased under the terms of an operating lease for Round 1 recipients.	Section 4 – Compliance Requirements	Subsection 4.2.1 – Activities Unallowed: All Broadband Infrastructure Projects





Equipment and Real Property Management Compliance Requirements	Updated language on the application of the sale or lease restriction to recipient's indefeasible rights-of-use (IRU) of award-funded broadband facilities or equipment.	Section 4 – Compliance Requirements	Subsection 4.6.1 – Equipment and Real Property Management: Compliance Requirements
Matching Compliance Requirements	Updated language on matching requirements to clarify their application to subrecipients.	Section 4 – Compliance Requirements	Subsection 4.7.1 – Matching: Compliance Requirements
Program Income Compliance Requirements	Updated language to conform program income requirements for Round 1 and Round 2 recipients based on the BTOP Program Income Special Award Condition.	Section 4 – Compliance Requirements	Subsection 4.10.1 – Program Income: Compliance Requirements

