APPENDIX V
LIST OF CHANGES FOR THE 2011 COMPLIANCE SUPPLEMENT

This Appendix provides a list of changes from the 2010 OMB Circular A-133 Compliance Supplement, dated June 2010.

Table of Contents

- The Table of Contents has been changed to:
  
  - Modify the program title for the following programs in Parts 4 and 5 to make them consistent with the names as they appear in the Catalog of Federal Domestic Assistance (CFDA):
    
    CFDA 14.228, Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
    
    CFDA 14.255, Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii – (Recovery Act Funded)
    
    CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants (TEACH) Grants
    
    CFDA 93.889, National Bioterrorism Hospital Preparedness Program
    
  - Add to Part 4 CFDA 11.010, Community Trade Adjustment Assistance
    
  - Add to Part 4 CFDA 12.400, Military Construction, National Guard
    
  - Add to Part 4 CFDA 15.236, Environmental Quality and Protection Resource Management
    
  - Add to Part 4 CFDA 15.504, Water Reclamation and Reuse Program
    
  - Add to Part 4 CFDA 16.803, Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories
    
  - Add to Part 4 CFDA 16.804, Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government
    
  - Add to Part 4 CFDA 20.223, Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
    
  - Add to Part 4 CFDA 20.933, Surface Transportation Infrastructure-Discretionary Grants for Capital Investments II
o Add to Part 4 CFDA 21.012, Native Initiatives

o Add to Part 4 CFDA 81.041, State Energy Program

o Add to Part 4 CFDA 81.128, Energy Efficiency and Conservation Block Grant Program (EECBG)

o Add to Part 4 CFDA 84.377, School Improvement Grants

o Add to Part 4 CFDA 84.388, School Improvement Grants, Recovery Act

o Add to Part 4 CFDA 84.395 – State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grants, Recovery Act

o Add to Part 4 CFDA 84.410, Education Jobs Fund

o Add to Part 4 CFDA 93.508, Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program

o Add to Part 4 CFDA 93.718, Health Information Technology Regional Extension Centers Program

o Add to Part 4 CFDA 93.719, ARRA - State Grants to Promote Health Information Technology

o Add to Part 4 CFDA 93.720 –ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative

o Delete from Part 4 CFDA 84.357, Reading First State Grants, which is no longer an active program.

o Delete from Part 4 CFDA 84.938, Hurricane Education Recovery, which is no longer an active program.

o Add to Part 5 CFDA 84.037, Perkins Loan Cancellations

o Add to Part 5 CFDA 84.408, Postsecondary Education Scholarships for Veteran’s Dependents

o Add to Part 5 CFDA 93.264, Nurse Faculty Loan Program (NFLP)

o Add to Part 5 CFDA 93.407, ARRA - Scholarships For Disadvantaged Students

o Add to Part 5 CFDA 93.408, ARRA - Nurse Faculty Loan 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.
- Show in bold font all programs in the Supplement affected by ARRA
- For existing programs that added or removed compliance requirements, the matrix was updated or corrected based on the program supplement in Part 4 and as follows.
  - Added L, “Reporting,” for CFDA 15.022, Tribal Self-Governance
  - Added K, “Real Property Acquisition and Relocation Assistance,” for CFDA 97.039, Hazard Mitigation Grant Program (HMGP).

Global Requirements Affecting Parts 3, 4, and 5

Several global requirements affect Part 3 and the individual program supplements/clusters in Parts 4 and 5 the 2011 OMB Circular A-133 Compliance Supplement.

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. While most agencies, programs, or awards have fully transitioned to the new form, for the 2011 Supplement, references to the SF-269 and SF-272 have been retained to inform the auditor if for some part of the audit period the prior form may have been submitted. For those programs that have completed the transition since the 2010 Supplement, changes have been made to reflect that; however, they are not called out separately in this Appendix. Therefore, in most cases, the superseded reports are shown as “Not Applicable.” If there is a distinction between the use of the SF-425 for cash reporting and expenditure reporting, it is noted.
Second, in order to assist the auditor to determine whether reporting under the Transparency Act applies, a new “III.L.5, Subaward Reporting under the Transparency Act,” has been added to each program supplement/cluster to indicate whether this reporting is “Applicable” or “Not Applicable.” Note that, at the current time, this reporting at the program level may be “Not Applicable” for several different reasons: (1) there are no subawards under the program; (2) the program is exempt from this requirement because it is ARRA-funded; or (3) the program is other than a grant or cooperative agreement program. In the latter case, this designation may change once additional types of financial assistance are made subject to the Transparency Act’s reporting requirements.

Because programs/awards with ARRA funding are exempt from the Transparency Act subaward reporting requirements, we have noted that for those programs or clusters with ARRA and non-ARRA funding, that the Transparency Act reporting only applies to non-ARRA funds.

**Part 3 - Compliance Requirements**

- Updated “Introduction.”
- Updated, I, “Procurement and Suspension and Debarment” by including additional information related to international agreements and the Buy-American Act.
- Updated L, “Reporting,” to clarify the use of “best available data” for ARRA quarterly reporting.
- Updated L, “Reporting,” and M, “Subrecipient Reporting,” to add requirements related to subaward reporting under the Transparency Act and, as appropriate, compare them with ARRA requirements.
- Updated M, “Subrecipient Monitoring,” to add the requirement that non-ARRA first-tier subrecipients must obtain DUNS numbers as part of eligibility for a subaward and to clarify that, for ARRA awards, a subrecipient is not required to be registered in CCR at the time of the subaward.
- Removed statement in each section of Part 3 related to dual-purpose testing because this is covered in the AICPA Audit Guide-Government Auditing standards and Circular A-133 Audits and inclusion in the Supplement is redundant.

**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 “global requirements,” the following changes have been made in Part 4:


- **CFDA 10.582** – Updated III.E.3.c, “Eligibility – Eligibility for Subrecipients.”


- **CFDA 10.766** – Updated II, “Program Procedures.”


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- **CFDA 14.169** – Updated II. “Program Procedures,” and III.A, “Activities Allowed or Unallowed.”

- **CFDA 14.181** – Updated II, “Program Procedures.”


- **CFDA 14.871, 14.880** – Updated III.A.1.b, “Activities Allowed or Unallowed.”


- **CFDA 15.231** – Updated I, “Program Objectives.”


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- **CFDA 66.458** – Updated language in IV, “Other Information,” to clarify the nature of subawards and the effect on completing the Schedule of Expenditures of Federal Awards (SEFA).

- **CFDA 66.468** – Updated language in IV, Other Information, to clarify the nature of subawards and the effect on completing the SEFA.


- **CFDA 84.032-G** – Updated II, “Program Procedures.”


Service Delivery” (by moving coverage from III.E.1); III.M, “Subrecipient Monitoring;” and III.N, “Special Tests and Provisions.”

- **CFDA 93.600, 93.708, 93.709** – Updated III.E.1, “Eligibility – Eligibility for Individuals.” Added III.F, “Equipment and Real Property Management.” Deleted III.N, “Special Tests and Provisions” as no longer necessary since the information is collected in another way.


- **CFDA 93.658** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, Matching, Level of Effort, Earmarking – Matching; III.H, “Period of Availability of Federal Funds;” and III.L.1, “Reporting Reporting – Financial Reporting.” Many of the changes were due extension of eligibility to Tribes and tribal entities and to a temporary increase in the FMAP rates.


- **CFDA 93.767** – Updated II, “Program Procedures.”


- **CFDA 93.959** – Changed III.L.3, “Reporting – Special Reporting” to “Not Applicable” by deleting outdated requirement.
- **CFDA 93.991** – Updated I, “Program Objectives,” and III.A.1, “Activities Allowed or Unallowed.”


- **CFDA 94.011, 94.016** – Updated II, “Program Procedures,” and III.E.1, “Eligibility – Eligibility for Individuals.”

- **CFDA 97.024, 97.114** – Updated II, “Program Procedures.”

- **CFDA 97.036** – Updated II, “Program Procedures.”

- **CFDA 97.039** – Updated III.G.1, “Matching, Level of Effort, Earmarking – Matching,” and IV, “Other Information.”

- **CFDA 97.067, 97.004** – Updated II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and IV, “Other Information.” Date references were changed in these and other sections, as appropriate, to include FY 2010 requirements.


- **CFDA 98.007** – Updated I, “Program Objectives,” and II, “Program Procedures.”

**Part 5 - Clusters of Programs**

- **Student Financial Assistance Cluster**
  
  - Added CFDA 84.037 and CFDA 84.408. Updated the title of CFDA 84.376 (throughout where applicable).
  
  - Added CFDA 93.264, CFDA 93.407, and CFDA 93.408
  

• **Research and Development Cluster**

• **Other Clusters**
  - Updated list of other clusters to reflect two new clusters, remove one cluster from “Programs Not Included in this Supplement Deemed to Be Other Clusters”, and add programs added to existing clusters. The Rural Rental Housing Cluster was deleted because CFDA 10.427, Rural Rental Assistance Payments, only provides direct assistance to individual and is

**Part 6 - Internal Control**
- No changes.

**Part 7 - Guidance for Auditing Programs Not Included in This Compliance Supplement**
- Added cross reference to list of ARRA programs in Appendix VII.

**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.
  - Added table to include program contacts for each program/cluster listed in Parts 4 and 5 of the Supplement

**Appendix IV - Internal Reference Tables**
- Updated tables for changes in this Supplement.
Appendix V - List of Changes for the 2011 Compliance Supplement

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, issued in June 2010, to this 2011 Supplement.

Appendix VI - Disaster Waivers and Special Provisions Affecting Single Audits

- Deleted coverage for programs for which waivers or special provisions are no longer applicable.

Appendix VII - Other OMB Circular A-133 Advisories

- Updated to include a list of ARRA programs not covered in Parts 4 or 5 of the Supplement, but potentially subject to an A-133 audit.
- Updated to include ARRA-funded programs not subject to an A-133 audit.

Appendix VIII – SSAE 16 Examinations of EBT Service Organizations

- Updated to reflect current requirements.

Appendix IX - Compliance Supplement Core Team

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