APPENDIX V
LIST OF CHANGES FOR THE 2012 COMPLIANCE SUPPLEMENT

This Appendix provides a list of changes from the 2011 OMB Circular A-133 Compliance Supplement, dated March 2011.

Table of Contents

- The Table of Contents has been changed to:
  
  o 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 10.665, Schools and Roads—Grants to States
    
    CFDA 14.195, Section 8 Housing Assistance Payments Program
    
    CFDA 15.611, Wildlife Restoration and Basic Hunter Education
    
    CFDA 20.601, Alcohol Impaired Driving Countermeasures Incentive Grants I
    
    CFDA 20.602, Occupant Protection Incentive Grants
    
    CFDA 93.645, Stephanie Tubbs Jones Child Welfare Services Program
    
    CFDA 93.705, Aging Home-Delivered Nutrition Services for States (Recovery Act)
    
    CFDA 93.707, Aging Congregate Nutrition Services for States (Recovery Act)
    
    CFDA 93.777, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare.
    
    o Add to Part 4 CFDA 10.780, Community Facilities Loans and Grants (as part of new Community Facilities Loans and Grants Cluster).
    
    o Add to Part 4 CFDA 10.781, Water and Waste Disposal Systems for Rural Communities - ARRA (as part of new Water and Waste Program Cluster).
    
    o Add to Part 4 CFDA 14.879, Mainstream Voucher Program (as part of Housing Voucher Cluster).
Add to Part 4 CFDA 15.507, WaterSMART (Sustain and Manage America’s Resources for Tomorrow) Grants.

Add to Part 4 CFDA 93.090, Guardianship Assistance Program.

Add to Part 4 CFDA 93.505, Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program.

Add to Part 4 CFDA 93.527 (as part of new Health Centers cluster).

Delete from Part 4 CFDA 15.518, Garrison Diversion Unit, because of the limited number of program specific requirements beyond standard financial assistance requirements.

Delete from Part 4 CFDA 15.520, Lewis and Clark Rural Water System, because of the limited number of program specific requirements beyond standard financial assistance requirements.

Delete from Part 4 CFDA 20.603, Federal Highway Safety Data Improvements Incentive Grants, because the program is no longer active.

Delete from Part 4 CFDA 20.604, Safety Incentive Grants for Use of Seatbelts, because the program is no longer active.

Delete from Part 4 CFDA 20.605, Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons, because the program is no longer active.

Delete from Part 4 CFDA 20.933, National Infrastructure Investments, because each project has unique requirements in the project agreement making it more appropriate for the auditor to use Part 7 for guidance.

Delete from Part 4 CFDA 93.713, ARRA – Child Care and Development Block Grant, because the program is no longer active.

Delete from Part 4 CFDA 97.004, State Domestic Preparedness Equipment Support Program (State Homeland Security Grant Program), because it is no longer a separate program.

Change the page designation for the Foreign Food Aid Donation Cluster from 10.001 to 10.000 to avoid confusion with CFDA 10.001, which is used for a U.S. Department of Agriculture research program.

Change the CFDA number of the Coastal Impact Assistance Program from 15.426 to 15.668 because program responsibility was changed within the Department of the Interior.
Change the CFDA number of the WIA Dislocated Workers Program from 17.260 to 17.278 as a result of splitting the former program into two separate programs with different CFDA numbers.

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 or corrected based on the program supplement in Part 4 as follows.

  - Deleted D, “Davis-Bacon Act,” from CFDAs 10.568 and 10.569
  - Added L, “Reporting,” to CFDA 14.318 because of ARRA reporting.
  - Added N, “Special Tests and Provisions” to CFDA 15.507
  - Added N, “Special Tests and Provisions” to CFDA 16.710
  - Added L, “Reporting,” to CFDA 93.667.
  - Added N, “Special Tests and Provisions” to CFDAs 93.917 and 93.918.

- Deleted bolding from programs that no longer have ARRA funding available.

- Conformed programs that have ARRA funding and, by virtue of the Special Test and Provision” applicable to ARRA funding, should show N as “Applicable,” even in the absence of other program-specific tests or provisions.
Global Changes Affecting Parts 3, 4, and 5

All general references to the SF-269, Financial Status Report, and SF-272, Federal Cash Transactions Report, as forms for government-wide use have been removed from individual program supplements and clusters because those standard reports were replaced by the SF-425, Federal Financial Report, which has now been fully implemented. These changes are not described for each program. The only remaining reference to either of these superseded forms is for a program that has specific approval to use the form(s).

Part 3 - Compliance Requirements

- Modified, I, Procurement and Suspension and Debarment,” to address the relationship between the procurement requirements of 2 CFR part 215/the A-102 common rule and the change in the Federal simplified acquisition threshold.
- Modified L, “Reporting,” to eliminate reference to outdated financial reports, clarify certain aspects of subaward reporting under the Transparency Act, remove “timeliness” as an element of the “Suggested Audit Procedures – Compliance” for financial reporting; and make other editorial changes.
- Modified M, “Subrecipient Monitoring” to add language concerning determining subrecipient risk to “Compliance Requirement – During the Award Monitoring,” and make other clarifying changes.

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 changes,” the following changes have been made in Part 4:

- **CFDAs 10.553, 10.555, 10.556, and 10.559** – Updated III.E.1.b, “Eligibility – Eligibility for Individuals.”


- **CFDA 10.566** – Updated III.L.1, “Reporting – Financial Reporting,” to note that the SF-269, *Financial Status Report*, still is used by this program.


- **CFDA 10.582** – Updated II, “Program Procedures.”


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


Transparency Act,” to “Applicable” for other than ARRA-funded cooperative agreements.


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


- **CFDA 14.257** – Updated II, “Program Procedures - Availability of Other Program Information.”


- **CFDA 15.615** – Updated II, “Program Procedures.”

- **CFDA 15.668** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Added IV, “Other Information,” to reflect the change in CFDA number (from 15.426) because of the transfer of responsibility for the program within DOI.


- CFDA 17.264 – Updated I, “Program Objectives.”

- CFDA 17.265 – Updated I, “Program Objectives.”


- CFDA 45.129 – Updated II, “Program Procedures.”


- CFDA 81.128 – Added IV, “Other Information,” to address revolving loan funds.

- CFDA 84.000 – Updated website addresses in II, “Program Procedures.”


• **CFDA 84.048** – Updated II, “Program Procedures.” Deleted III.L.1.g, “Reporting – Financial Reporting,” because the information on subrecipient reporting repeated general requirements in Part 3 of the Supplement.

• **CFDA 84.126** – Updated III.L.1, “Reporting – Financial Reporting,” to make the SF 269 not applicable.

• **CFDA 84.181, 84.393** – Updated I, “Program Objectives;” and made citation changes to III.B, “Allowable Costs/Cost Principles,” and III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort.”

• **CFDA 84.186** – Updated website address in II, “Program Procedures - Availability of Other Program Information.”


• **CFDA 93.566** – Updated III.L.2, “Reporting – Performance Reporting,” to change name of required report and frequency of submission.

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- **CFDA 93.914** – Updated citation in III.A.3, Activities Allowed or Unallowed – Activities Unallowed.”


- **CFDAs 94.011, 94.106** – Updated III.E.1, “Eligibility – Eligibility for Individuals.”

- **CFDAs 96.001, 96.006** – Revised to eliminate Paperwork Reduction Act clearance numbers from agency-specific reports under III.L.1, “Reporting – Financial Reporting,” based on a determination that the State Disability
Determination Services (DDS) function that completes the forms is not considered a member of the “public.”

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

- **CFDA 97.039** – Deleted information under IV, “Other Information,” related to a waiver of prior approval requirements for States affected by Hurricanes Katrina and Rita.


### Part 5 - Clusters of Programs

#### Student Financial Assistance Cluster


- **HHS programs**: Updated II, “Program Procedures.”

#### Research and Development Cluster


#### Other Clusters
Updated list of other clusters to change the name of one cluster, correct the names of programs to match those in the Table of Contents; remove deleted programs from existing clusters; delete one cluster, and add three new clusters.

Part 6 - Internal Control

- No changes.

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

- None.

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

- Deleted reference to ARRA program in the Child Care and Development Fund cluster (93.575, 93.596).

Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements

- Updated for agency implementations of the suspension and debarment guidance at 2 CFR part 180.

Appendix III - Federal Agency Contacts for A-133 Audits

- Updated information on responsible single audit offices and program contacts.

Appendix IV - Internal Reference Tables

- Updated tables for changes in this Supplement.

Appendix V - List of Changes for the 2012 Compliance Supplement

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, issued in March 2011, to this 2012 Supplement.

Appendix VI - Disaster Waivers and Special Provisions Affecting Single Audits

- No changes.

Appendix VII - Other OMB Circular A-133 Advisories

- Updated the list of ARRA programs not covered in Parts 4 or 5 of the Supplement, but potentially subject to an A-133 audit, based on programs added or deleted with this update.
• Changed “American Recovery and Reinvestment Act - Effect of Expenditures of ARRA Awards on Major Program Determination - Type A Programs With ARRA Expenditures (SFA Excluded) to recognize the effect of small amounts of ARRA funding on Type A programs. The changed language indicates that a Type A program or cluster can be considered low risk if the program/cluster was audited as a major program in either of the two prior audit periods.

• Updated “Clarification of Low-Risk Auditee Criteria.”

Appendix VIII – SSAE 16 Examinations of EBT Service Organizations

• No changes.

Appendix IX - Compliance Supplement Core Team

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