APPENDIX V
LIST OF CHANGES FOR THE 2013 COMPLIANCE SUPPLEMENT

This Appendix provides a list of changes from the 2012 OMB Circular A-133 Compliance Supplement, dated June 2012.

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 14.231 – Emergency Solutions Grants Program
    - CFDA 17.278 – WIA Dislocated Worker Formula Grants
    - CFDA 93.268 – Immunization Cooperative Agreements
  - Change the title of 15.000 to “BIA/BIE Cross-Cutting Section”
  - Add to Part 4 CFDA 10.565 – Commodity Supplemental Food Program (as part of the newly titled Food Distribution Cluster)
  - Add to Part 4 CFDA 14.889 – Choice Neighborhoods Implementation Grants (as part of a new HOPE VI Cluster)
  - Add to Part 4 CFDA 20.525 – State of Good Repair Grants (as part of the Federal Transit Cluster)
  - Add to Part 4 CFDA 20.526 – Bus and Bus Facilities Formula Grants (as part of the Federal Transit Cluster)
  - Delete from Part 4 CFDA 97.109 – Disaster Housing Assistance Program
  - Delete from Parts 4 and 5 the following American Recovery and Reinvestment Act (ARRA) programs based on their completion or the limited amount of funds still subject to audit:
    - CFDA 14.258 – Tax Credit Assistance Program (TCAP) (Recovery Act Funded)
    - CFDA 14.907 – Lead-Based Paint Hazard Control in Privately-Owned Housing (Recovery Act Funded)
    - CFDA 14.908 – Healthy Homes Demonstration Grants (Recovery Act Funded)
CFDA 14.909 – Lead Hazard Reduction Demonstration Grant Program (Recovery Act Funded)

CFDA 14.910 – Healthy Homes Technical Studies Grants (Recovery Act Funded)

CFDA 84.390 – Rehabilitation Services—Vocational Rehabilitation Grants to States, Recovery Act

CFDA 84.391 – Special Education—Grants to States (IDEA, Part B), Recovery Act

CFDA 84.392 – Special Education—Preschool Grants (IDEA Preschool), Recovery Act

CFDA 84.393 – Special Education—Grants for Infants and Families, Recovery Act

CFDA 84.394 – State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (Education Stabilization Fund)

CFDA 84.397 – State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act

CFDA 93.407 – ARRA – Scholarships for Disadvantaged Students (ARRA-SDS)

CFDA 93.705—Aging Home-Delivered Nutrition Services for States (Recovery Act)

CFDA 93.707—Aging Congregate Nutrition Services for States (Recovery Act)

CFDA 93.708—ARRA—Head Start

CFDA 93.709—ARRA—Early Head Start

CFDA 93.710—ARRA—Community Services Block Grant

CFDA 93.712—ARRA—Immunization

CFDA 97.114 — Emergency Food and Shelter National Board Program (ARRA)

o Delete from Part 5 CFDA 84.032 – Federal Family Education Loans (FFEL)
Delete from Part 5 CFDA 84.375 – Academic Competitiveness Grants (ACG)

Delete from Part 5 CFDA 84.376 – National Science and Mathematics Access to Retain Talent (SMART) Grants (SMART Grants)

Part 1 - Background, Purpose, and Applicability

- Updated for the effective date of this Supplement
- Updated information for Governmental Auditing Standards

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

- Deleted D, “Davis-Bacon Act,” and N, “Special Tests and Provisions,” from programs if inclusion was based solely on ARRA funding and the program(s) is continuing without ARRA funding. These changes were made in the following programs:

- Updated matrix to eliminate the applicability of the following compliance requirements based on the lack of materiality of those requirements to the affected program/cluster: “Equipment and Real Property;” “Procurement and Suspension and Debarment;” “Program Income;” and “Real Property Acquisition and Relocation Assistance.” The deletions are as follows:
  - CFDA 10.665 and 10.666 – I, “Procurement and Suspension and Debarment”
  - CFDA 11.555 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
○ CFDA 11.557 – I, “Procurement and Suspension and Debarment”

○ CFDA 11.558 – I, “Procurement and Suspension and Debarment”

○ CFDA 12.400 – F, “Equipment and Real Property Management”

○ CFDA 12.401 – F, “Equipment and Real Property Management”


○ CFDAs 14.862, 14.886 – K, “Real Property Acquisition and Relocation Assistance”


○ CFDA 15.021 – J, “Program Income”

○ CFDA 15.022 – J, “Program Income”

○ CFDA 15.030 – J, “Program Income”

○ CFDA 15.042 – J, “Program Income”

○ CFDA 15.047 – J, “Program Income”

○ CFDA 15.504 – J, “Program Income”

○ CFDA 15.507 – J, “Program Income”

- CFDA 15.635 – F, “Equipment and Real Property Management;”
  I, “Procurement and Suspension and Debarment;” J, “Program Income;” and
  K, “Real Property Acquisition and Relocation Assistance”
- CFDA 16.710 – F, “Equipment and Real Property Management,” and
  I, “Procurement and Suspension and Debarment”
  Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 17.207, 17.801, 17.804 – F, “Equipment and Real Property
  Management;” I, “Procurement and Suspension and Debarment;” and
  J, “Program Income”
- CFDA 17.225 – F, “Equipment and Real Property Management;”
  I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 17.235 – F, “Equipment and Real Property Management;”
  I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 17.245 – F, “Equipment and Real Property Management;”
  I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 17.265 – I, “Procurement and Suspension and Debarment”
  F, “Equipment and Real Property Management;” I, “Procurement and
  Suspension and Debarment;” and J, “Program Income”
- CFDA 45.129 – I, “Procurement and Suspension and Debarment,” and
  J, “Program Income”
- CFDA 66.458 – F, “Equipment and Real Property Management;” and
  K, “Real Property Acquisition and Relocation Assistance”
- CFDA 66.468 – F, “Equipment and Real Property Management,” and
  K, “Real Property Acquisition and Relocation Assistance”
- CFDA 81.041 – F, “Equipment and Real Property Management,” and
  J, “Program Income”
- CFDA 81.042 – F, “Equipment and Real Property Management”
- CFDA 81.128 – F, “Equipment and Real Property Management,” and
  J, “Program Income”
o CFDA 84.011 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

o CFDA 84.048 – F, “Equipment and Real Property Management,” and J, “Program Income”


o CFDA 84.186 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

o CFDA 84.287 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

o CFDA 84.298 – I, “Procurement and Suspension and Debarment”

o CFDA 84.318 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

o CFDA 84.366 – I, “Procurement and Suspension and Debarment”

o CFDA 84.367 – I, “Procurement and Suspension and Debarment”

o CFDA 84.410 – F, “Equipment and Real Property Management;” I, “Procurement and Suspension and Debarment;” and J, “Program Income”

o CFDA 93.044, 93.045, 93.053 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

o CFDA 93.090 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”

o CFDA 93.217 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

o CFDA 93.268 – I, “Procurement and Suspension and Debarment”

o CFDA 93.556 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”

o CFDA 93.558, 93.714, 93.716 – J, “Program Income”

o CFDA 93.563 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”

o CFDA 93.566 – I, “Procurement and Suspension and Debarment”

o CFDA 93.568 – I, “Procurement and Suspension and Debarment”
- CFDAs 93.575, 93.596 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.600 – I, “Procurement and Suspension and Debarment”
- CFDA 93.645 – I, “Procurement and Suspension and Debarment”
- CFDA 93.658 – I, “Procurement and Suspension and Debarment”
- CFDA 93.659 – Deleted I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.667 – I, “Procurement and Suspension and Debarment”
- CFDA 93.718 – F, “Equipment and Real Property Management”
- CFDA 93.767 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDAs, 93.720, 93.775, 93.777, 93.778 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDA 93.958 – F, “Equipment and Real Property Management”
- CFDA 93.959 – F, “Equipment and Real Property Management”
- CFDA 93.994 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 94.006 – I, “Procurement and Suspension and Debarment,” and J, “Program Income”
- CFDAs 94.011, 94.016 – I, “Procurement and Suspension and Debarment;” and J, “Program Income”
- CFDA 97.024 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
- CFDA 97.036 – F, “Equipment and Real Property Management,” and I, “Procurement and Suspension and Debarment”
• Added H, “Period of Availability of Federal Funds,” and L, “Reporting,” to CFDA 10.665 10.666

• Deleted G, “Matching, Level of Effort, Earmarking,” from CFDA 14.169


• Corrected J, “Program Income,” in CFDA 14.850 to “Y” for consistency with the program supplement

• Deleted D, “Davis-Bacon Act,” from CFDA 15.507

• Deleted L, “Reporting,” from CFDA 20.223

• Deleted D, “Davis-Bacon Act,” from CFDAs 84.027, 84.173

• Added E, “Eligibility,” to CFDA 84.377

• Added N, “Special Tests and Provisions,” to CFDAs 84.042, 84.044, 84.047, 84.066, 84.217


• Deleted N, “Special Tests and Provisions – 340 B Program” from CFDA 93.918

• Added N, “Special Tests and Provisions,” to CFDAs 96.001, 96.006
Part 3 - Compliance Requirements

- Modified, I, “Procurement and Suspension and Debarment,” to (1) update and clarify compliance requirements; (2) update suggested audit procedures for testing compliance with suspension and debarment requirements; and (3) recognize that some programs/awards may have authorized recipients to use the $150,000 simplified acquisition threshold, although as yet unchanged in governmentwide financial assistance policy.

- Modified L, “Reporting,” to revise coverage related to the Federal Funding Accountability and Transparency Act, including updating suggested audit procedure (compliance) #11, and the “Good Faith Effort for Submission” section.

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:


- **CFDAs 10.551, 10.561** – Updated IV, “Other Information.”


and Provisions – Accountability for USDA Foods.” Deleted III.B, “Allowable Costs/Cost Principles,” as that information no longer needed to be in the program supplement; however, it remains in the Part 2 matrix.

- **CFDA 10.566** – Updated II, “Program Procedures.”
- **CFDA 10.582** – Updated II, “Program Procedures.”

- **CFDA 10.760** – Updated II, “Program Procedures.”
- **CFDA 12.400** – Added III.A, “Activities Allowed or Unallowed,” to align with the Part 2 matrix.
- **CFDA 12.401** – Corrected III.H, “Period of Availability of Federal Funds.”
- **CFDA 14.169** – Updated II, “Program Procedures.”


- **CFDA 14.239** – Updated IV, “Other Information,” to remove the reference to hurricane-related waivers.


- **CFDA 15.000** – Updated the entire section to reflect those programs that are operated by the Bureau of Indian Education (BIE) rather than the Bureau of Indian Affairs (BIA). Changed title to “BIA/BIE Cross-Cutting Section.”

- **CFDA 15.021** – Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.”

- **CFDA 15.022** – Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.”

- **CFDA 15.030** – Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.”

- **CFDA 15.042** – Updated II, “Program Procedures,” to note that this program is administered by the BIE. Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.” Also updated III.A, “Activities Allowed or Unallowed,” and III.L.1.c, “Reporting - Financial Reporting.”

- **CFDA 15.047** – Updated to reflect the re-titled “BIA/BIE Cross-Cutting Section.” Updated III.L.1.c, “Reporting - Financial Reporting.”
- **CFDA 15.507** – Updated II, “Program Procedures,” and III.L.4, “Reporting - Section 1512 ARRA Reporting,” to remove ARRA references. Deleted III.D, “Davis-Bacon Act” because it was originally included due to ARRA.


- **CFDA 15.668** – Updated II, “Program Procedures.”


- **CFDA 16.738** – Updated II, “Program Procedures.”

- **CFDAs 17.207, 17.801, 17.804** – Updated III.L, “Reporting.” Deleted IV, “Other Information” as the information was outdated.


- **CFDA 17.265** – Updated organizational names in II, “Program Procedures,” and III.A.1, “Activities Allowed or Unallowed.”
• **CFDA 20.000** - Updated the Introduction to add two new programs, and updated II, “Program Procedures - Availability of Other Program Information.”

• **CFDA 20.106** - Updated II, “Program Procedures,” and III.A.2, “Activities Allowed or Unallowed - Activities Unallowed.”


• **CFDA 20.223** – Updated III.G.1, “Matching, Level of Effort, Earmarking – Matching.” Removed III.L, “Reporting,” as no reporting was applicable.


• **CFDA 20.600** - Updated II, “Program Procedures.”


• **CFDA 45.129** – Updated II, “Program Procedures – Availability of Other Program Information.”


• **CFDA 81.128** – Updated III.A, “Activities Allowed or Unallowed,” and IV, “Other Information.”


• **CFDA 84.011** - Updated II, “Program Procedures - Source of Governing Requirements.”

• **CFDAs 84.027, 84.173** – Removed ARRA programs (CFDAs 84.391 and 84.392) and made the following changes as a result: (1) updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.H, “Period of Availability of Federal Funds;” (2) made III.L.4, “Reporting - Section 1512 ARRA Reporting,” “Not Applicable;” and (3) deleted III.D, “Davis-Bacon Act.” Updated III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort,” which retains ARRA-specific language and adds information about the Education Jobs Fund program,
to clarify that a State or Local Educational Agency may use Ed Jobs funds to meet its Individuals with Disabilities Education Act (IDEA), Part B maintenance-of-effort requirements under the circumstances described in Department of Education guidance.


- **CFDAs 84.042, 84.044, 84.047, 84.066, 84.217** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.A, “Activities Allowed or Unallowed.” Added the *Educational Opportunity Centers Program Annual Performance Report For Program Year* to III.L.2, “ Reporting – Performance Reporting.” Added III.N.1, “Services that Student Support Services, Talent Search, Upward Bound or McNair Projects Must Provide;” and III.N.2, “Core Curriculum Instruction in the Upward Bound Program (CFDA 84.066).”


- **CFDA 84.186** – Updated II, “Program Procedures – Source of Governing Requirements.”

- **CFDA 84.282** – Updated II, “Program Procedures – Source of Governing Requirements.”

• **CFDA 84.298** – Updated II, “Program Procedures – Source of Governing Requirements.”

• **CFDA 84.318** – Updated II, “Program Procedures – Source of Governing Requirements.”


• **CFDA 84.410** – Changed III.L.4, “Reporting – Section 1512 ARRA Reporting,” to eliminate the reference to the ED Cross-Cutting Section and show the reporting requirement as “Applicable.”


• **CFDA 93.090**—Updated III.L.1, “Reporting – Financial Reporting.”

• **CFDA 93.153**— Updated the common name of the program (which is different than the name of the program in the CFDA); I, “Program Objectives;” and II, “Program Procedures.” Corrected III.A.1.d, “Activities Allowed or Unallowed,” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” to indicate that federally negotiated indirect costs are considered part of administrative costs.


• **CFDA 93.508** — Updated II, “Program Procedures,” and, based on the current funding opportunity announcement, III.A.1, “Activities Allowed and Unallowed – Activities Allowed.” Corrected citation in III.E.2, “Eligibility – Eligibility for Group of Individuals or Area of Service Delivery.”


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- **CFDA 93.719**—Updated I. “Program Objectives,” and II, “Program Procedures.” Added a new III.A.2.g, “Activities Allowed or Unallowed,” and renumbered the remaining paragraphs.


- **CFDA 93.914** — Updated the common name of the program; I, “Program Objectives;” and II, “Program Procedures.”


- **CFDA 93.918** — Updated the common name of the program; I, “Program Objectives;” II, “Program Procedures;” and several citations throughout the program supplement. Deleted III.N, “Special Tests and Provisions – 340 B Program,” pending a decision to revise the language for the 2014 Compliance Supplement. See Appendix VII concerning the effect of this removal.

- **CFDA 93.958**—Changed abbreviation throughout to Community Mental Health Services Block Grant (MHBG).
CFDA 93.959—Changed abbreviation throughout to Substance Abuse Prevention and Treatment Block Grant (SABG); updated II, “Program Procedures;” and added clarifying language to III.G.3.b, “Matching, Level of Effort, Earmarking - Earmarking.”

CFDA 94.006 — Updated III.E.1.b and 1.c, “Eligibility – Eligibility for Individuals,” with respect to the requirements for national service criminal history checks and living allowances, respectively; III.G.1, “Matching, Level of Effort, Earmarking - Matching;” and III.L. 4and 5, “Reporting – Section 1512 Reporting,” and “Reporting – Subaward Reporting under the Transparency Act, respectively, to reflect the end of ARRA funding under this program.

CFDA 94.011, 94.016 — Updated III.E.1, “Eligibility – Eligibility for Individuals,” with respect to the requirements for national service criminal history checks.


CFDA 97.024— Based on deletion of ARRA program (CFDA 97.114), made conforming changes in III.L. 4, “Reporting – Section 1512 ARRA Reporting,” and IV, “Other Information.” Based on the unavailability of program information on a publicly available website, deleted II, “Program Procedures – Availability of Other Program Information,” and III.A.2, “Activities Allowed or Unallowed.”

CFDA 97.036— Updated II, “Program Procedures,” for FY 2013 small project threshold. Deleted from IV, “Other Information,” the reference to a hurricane-related waiver in Appendix VI.


CFDAs 98.007, 98.008 – Updated II, “Program Procedures – Availability of Other Program Information.” Deleted IV, “Other Information,” because it is outdated.
Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
  - *HHS programs*— Deleted CFDA 93.407, ARRA – Scholarships for Disadvantaged Students (ARRA-SDS) and related coverage; updated III.E.1, “Eligibility – Eligibility for Individuals – Scholarships for Disadvantaged Students (CFDA 93.925);” and updated Appendix A, Item 2 for SDS.

- **Research and Development Cluster**
  - No change. See Appendix VII for treatment of National Science Foundation (NSF) awards.

- **Other Clusters**
  - Updated list of other clusters to reflect the addition of programs to existing clusters, to make a new cluster, or to remove clusters based on deletion of ARRA programs.

Part 6 - Internal Control

- Changed I, “Procurement and Suspension and Debarment – Control Activities,” for consistency with Part 3 coverage of this subject.

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

- Removed reference to CFDA 93.710, ARRA-Community Services Block Grant.
Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements

- Updated for agencies’ implementation 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 2013 Compliance Supplement

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, dated June 2012, to this 2013 Supplement.

Appendix VI - Disaster Waivers and Special Provisions Affecting Single Audits

- Deleted all waivers for CFDA 14.239.
- Deleted the waiver for CFDA 97.036.

Appendix VII - Other OMB Circular A-133 Advisories

- Added coverage related to treatment of ARRA programs removed from prior-year clusters.
- Updated the list of ARRA programs not covered in Parts 4 or 5 of the Supplement, but potentially subject to an A-133 audit.
- Added language concerning the treatment of NSF awards in relation to the Research and Development cluster.
- Added coverage of effect of removal of the Special Test and Provision concerning the “340B” program from CFDAs 93.224/93.527, 93.917, and 93.918.

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.