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
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- 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.”
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- 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

- 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.
- 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 10.551, 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.”


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• **CFDA 14.238** – Removed HUD 60002 in III.L.2, “Reporting – Performance Reporting” and changed section to “Not Applicable.”


- **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 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 20.509** - 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 21.020** - Updated Part IV, “Other Information.”

• **CFDA 45.129** – Updated form names under II, “Program Procedures.”


• **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.”

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- **CFDA 84.041** – Updated OMB clearance number in III.L.3, “Reporting – Special Reporting.”


- **CFDA 84.287** – Deleted a citation in III.E.3, “Eligibility – Eligibility for Subrecipients.”

- **CFDA 84.366** – Updated citations in II, “Program Procedures.”


- **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 93.575 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;” II.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 96.036** – 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 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.3, “Special Tests and Provisions – Disbursements To or On Behalf of Students.”
  - 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).”
  - 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
  o No changes.

• Other Clusters
  o 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.