

## Crosswalk from Existing Guidance to Proposed Guidance

*This crosswalk highlights proposed policy changes, clarifications, and updates to policy provisions.*

	A	B	C
1	<u>(Section) Previous Circular Provision</u>	<u>(Section) Proposed Guidance Provision</u>	
	Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations- A-110	Proposed Guidance	<b>Proposed Policy Changes and Updates</b> <i>Unless otherwise noted in A-110 crosswalk, language adopted is from A-110</i>
2	Sec.	Subchapter A – General Provisions	Explains general provisions for uniform standards, requirements, applicability, exceptions, authorities, responsibilities, and related information for all Federal grants and cooperative agreements.
3	___1 Purpose.	___100 Purpose	Denotes uniform nature of standards and requirements for all Federal grants and cooperative agreements irrespective of entity type; removes explicit reference to institutions of higher education, hospitals, and other non-profit organizations.
4	___2 Definitions.	Appendix I. Definitions	Combines definitions from administrative requirements and cost principles circulars into a single list in Appendix I.
5	___3 Effect on other issuances.	___106 Effect on Other Issuances	No change
6	___4 Deviations.	___102 Exceptions ___103 Conditional Exemptions ___108 OMB Responsibilities ___109 Information Contact ___110 Review Date ___111 Effective Date	Expands some authority to allow for blending of funds. Mentions OMB review every five years. Plans for effective date across government
7	___5 Subawards.	___101 Applicability	Adds explicit reference to ISDEEA for tribal entities.
8	<b>SUBPART B - PRE-AWARD REQUIREMENTS</b>	Subchapter B - Pre-Award Requirements.	Merges remaining sections from A-110 and A-102. Distinguishes merit-based selection criteria from eligibility criteria for applicants for Federal awards. Requires agency publication of certain information in announcements of funding opportunities and notices of awards. Requires agencies to publish terms and conditions of grants and to be responsible for informing recipients of national policy requirements as applicable, including those required by FFATA and implementing regulation.
9	___10 Purpose.	___201 Purpose.	No change
10	___11 Pre-award policies.	___202 Use of Awards and Cooperative Agreements, and Contracts ___203 Requirement to Provide Public Notice of Federal Financial Assistance Programs ___204 Announcements of Funding Opportunities ___205 Agency Review of Merit of Proposals and Risk Posed by Applicants ___209 Pre-Award Costs Appendix II. Full Text of Notice of Funding Opportunity.	Includes Notification of Criteria for Transparent Selection and Review process (based on current policy issued at 68 FR 37370, referenced in M-03-16). Includes requirement to provide public notice of available Federal financial assistance in the Catalog of Federal Financial Assistance (CFFA), formerly known as the Catalog of Federal Domestic Assistance (CFDA). Standardizes information announced for funding opportunity, requires agencies to leave notices open for at least 30 days. Requires review based on merit and review of financial risk. For guidance on costs incurred by recipients prior to the award, see section ___621 Selected Items of Cost C-38 Pre-award (or Pre-agreement) Costs.
11	___12 Forms for applying for Federal assistance.	___206 Standard Application Requirements	Requires agencies not to add additional application requirements beyond OMB approved data elements (through Paperwork Reduction Act, PRA, process). Proposed Circular guidance will not list specific forms for applications, reporting, and requests; entities should continue to make use of standard approved collections (forms) wherever possible to encourage broader goals of data standardization across government. Notes future desire for data standardization, refers to OMB-approved data collections instead of specific forms by name.
12	___13 Debarment and suspension.	___204 Announcements of Funding Opportunities	Language is updated to include guidance from OMB Memorandum M-04-01 of October 15, 2003.
13	___14 Special award conditions.	___401 General Terms and Conditions ___402 Administrative and National Policy Requirements ___403 Agency, Program, or Federal Award-Specific Terms and Conditions ___404 Award Performance Goals	Makes explicit that agencies must include (at least by reference) all relevant T&C in award notice. Makes explicit that agencies and recipients must comply with relevant legislation, agencies must make sure to inform recipients of relevant provisions in statute. Requires agencies to inform recipients of objectives of the award.
14	___15 Metric system of measurement.	Not included	Not included - agencies should inform recipients of appropriate national policy requirements.
15	___16 Resource Conservation and Recovery Act.	Not included	Not included - agencies should inform recipients of appropriate national policy requirements.
16	___17 Certifications and representations.	___208 Certifications and Representations.	Authorizes federal agencies to require recipients to submit certifications and representations required.
17	<b>SUBPART C - POST-AWARD REQUIREMENTS</b>	Subchapter E- Post Federal Award Requirements.	No change
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19		___501 Subrecipient Monitoring and Management	<p>Moves determination criteria and pass-through responsibilities from audit to administrative requirements from A-133 ___210 (b), (c) and ___400 (d).</p> <p>Adds subrecipient monitoring tools currently in the Compliance Supplement.</p> <p>Requires pass-through entities to either honor the indirect cost rates negotiated at the Federal level, negotiate a rate in accordance with Federal guidelines, or provide the minimum flat rate.</p> <p>Incorporates and combines subrecipient monitoring guidance; includes requirement that pass-through entities must pass on either a negotiated or minimum 10% of MTDC indirect cost rate to subrecipients.</p>
20	<b>Financial and Program Management</b>	___502 Standards for Financial and Program Management.	<p>Section .502 Standards for Financial and Program Management is primarily adapted from both A-110 section .20 Standards for Financial Management Systems and A-102 section .20 Standards for Financial Management Systems.</p> <p>Refers to government-wide OMB approved information collections and data elements instead of specific forms.</p> <p>Closes loopholes that allow Federal agencies to use additional forms for application and reporting requirements beyond the standard forms designated by OMB unless they have specific OMB approval to do so (and this approval will be limited).</p> <p>Requires reporting of performance information particularly monitoring and measurement information as outlined in OMB Circular A-11.</p> <p>Clarifies meaning of project costs in ___502 (e) Payment.</p> <p>Section .24 Matching or cost sharing, (b)(2) General Revenue sharing is added from A-102 language, as is (7)(ii) on third party in-kind contributions.</p> <p>Notes that voluntary committed cost sharing is prohibited for Federal research proposals except where otherwise required by statute.</p> <p>Updated amounts for interest-bearing accounts in 502 (e)(3)(K)(ii) and (e)(3)(L) from \$250 to \$500 as the amount the best interest-bearing account might be expected to earn and the amount of interest that could be retained by the recipient for administrative expenses.</p> <p>A-110 section .24 on program income is replaced by A-102 section .25 on program income.</p> <p>A-110 section .27 on allowable costs is replaced by A-102 section .22 on allowable costs.</p> <p>A-110 section .29 on conditional exemptions is moved to Subchapter A-General Provisions.</p> <p>Contains requirements from A-133 section .300 Auditee responsibilities.</p>
21	<b>Property Standards</b>	___503 Property Standards.	<p>A-110 section .32 on real property is replaced by A-102 section .31 on real property.</p> <p>A-110 section .34 on equipment is replaced by A-102 section .32 on equipment though part (f) Federal equipment is struck.</p> <p>Defines intangible property in .503 (f)</p>
22	<b>Procurement Standards</b>	___504 Procurement Standards.	<p>Raises the threshold for small purchase procedures to \$150,000 to be consistent with the simplified acquisition threshold in the Federal Acquisition Regulation (FAR).</p> <p>All A-110 language on procurement is replaced by A-102 section .36 Procurement, with the exception of A-102 section .36 (3) on Codes of Conduct, which is replaced by A-110 section .42 Codes of Conduct.</p>
23	<b>Reports and Records</b>	___505 Performance and Financial Monitoring and Reporting. ___506 Record Retention and Access.	<p>Adds language proposed by the grants community to elaborate requirements on reports and records, remedies and termination, and after the award requirements.</p> <p>Requires electronic submission of post-award reports, unless requested otherwise by recipient.</p> <p>All language under A-110 section .50 through section .51 are replaced by A-102 section .40, Monitoring and reporting program performance.</p> <p>A-110 section .52 Financial reporting is adapted from A-102 section .41 Financial reporting.</p> <p>A-110 section .53 Retention and access requirements for records is replaced by A-102 section .42 Retention and access requirements for records</p> <p>Allows for electronic records pertinent to a Federal award ___506 (b)</p> <p>Updates reporting requirements for Real Property ___506 (e)</p>
24	<b>Termination and Enforcement</b>	___507 Termination and Enforcement.	<p>Clarifies agencies' right to terminate awards for convenience without recipient consent ___507 (a)(1)(A)</p> <p>Notification requirement is new requirement for agencies ___507 (b)</p>

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25	<b>SUBPART D - AFTER-THE-AWARD REQUIREMENTS</b>	___508 Closeout.	Includes after the award requirements based on the grants community recommendations. Title changed to "Close-out"
26	___70 Purpose.	___508 Closeout.	No change
27	___71 Closeout procedures.	___508 Closeout.	Section .501_ Subrecipient Monitoring and Management includes requirement for recipient to inform subrecipients of closeout procedures. Proposes guidance that Federal agencies should close-out all Federal awards no later than 180 days after the final report is received, ___508 (g).
28	___72 Subsequent adjustments and continuing responsibilities.	___509 Post-Closeout Adjustments and Continuing Responsibilities.	No change
29	___73 Collection of amounts due.	___510 Collection of Amounts Due.	A-110 Section .73 Collection of amounts due is replaced by A-102 section .52 Collection of amounts due. Collection of amounts due "reasonable period" specified as 90 days.
30	<b>APPENDIX A - CONTRACT PROVISIONS</b>	Appendix III-Contract Provisions for Recipient and Subrecipient Contracts	No change
31	<b>Grants and Cooperative Agreements with State and Local Governments (Administrative Procedures)- A-102</b>	<b>Proposed Guidance</b>	<b>Proposed Policy Changes and Updates</b> <i>Unless otherwise noted in A-110 crosswalk, language adopted is from A-110</i>
32	<b>Subpart A - General</b>	Subchapter A – General Provisions.	merges with A-110 and makes the same policy changes as are listed for A-110 provisions
33	<b>Subpart B - Pre-Award Requirements</b>	Subchapter B - Pre-Award Requirements.	merges with A-110 and makes the same policy changes as are listed for A-110 provisions
34	<b>Subpart C - Post-Award Requirements</b>	Subchapter E- Post Federal Award Requirements.	merges with A-110 and makes the same policy changes as are listed for A-110 provisions
35	<b>Subpart D -After-the-Grant Requirements</b>	___509 Post-Closeout Adjustments and Continuing Responsibilities.	merges with A-110 and makes the same policy changes as are listed for A-110 provisions
36	<b>Federal Domestic Assistance Program Information- A-89</b>	<b>Proposed Guidance</b>	<b>Proposed Policy Changes</b>
37	1. Purpose	___203 Requirement to Provide Public Notice of Federal Financial Assistance Programs	Rebrands existing Catalog of Federal Domestic Assistance (CFDA) to Catalog of Federal Financial Assistance (CFFA), to include both domestic and international assistance awards. Provides a standard format for announcements of intended priorities and funding opportunities, which includes requirement to state all criteria used in evaluation of applications and how they will be used.
38	2. Rescissions	___105 Rescission and Supersession	No change
39	3. Authority	___104 Authorities.	No change
40	4. Background	___203 Requirement to Requirement to Provide Public Notice of Federal Financial Assistance Programs	No change
41	5. Policy	___203 Requirement to Provide Public Notice of Federal Financial Assistance Programs	No change
42	6. Definitions	Appendix I. Definitions	No change
43	7. Action Requirements	___203 Requirement to Provide Public Notice of Federal Financial Assistance Programs	No change
44	8. OMB Responsibilities	___108 OMB Responsibilities.	No change
45	9. Information Contact	___109 Information Contact.	No change
46	10. Sunset Review Date	___110 Review Date.	OMB review of the policies will occur every five years after date of issuance.
47	<b>Principles for Determining Costs Applicable to Grants, Contracts, And Other Agreements with Educational Institutions -A-21</b>	<b>Proposed Guidance</b>	<b>Proposed Policy Changes and Updates</b>
48		Subchapter F - Cost Principles	Consolidates cost principles into a single document, with limited variations by type of entity.
49	A. Purpose and scope	Subtitle I General Provisions. ___601 Policy guide ___602 Application ___603 Inquiries	Merges and clarifies language from A-87, A-21, and A-122.
50	B. Definition of terms	Appendix I. Definitions.	Combines definitions from administrative requirements, cost principles, and audit circulars into a single list in Appendix I.

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51	C. Basic considerations	Subtitle II. Basic Considerations. __.604 Composition of Costs __.605 Factors Affecting Allowability of Costs __.606 Reasonable Costs __.607 Allocable Costs __.608 Applicable Credits __.609 Documentation __.610 Advance Understanding __.611 Limitation on Allowance of Costs __.612 Special Considerations __.613 Collection of Unallowable Costs __.614 Adjustment of Previously Negotiated Indirect Cost Rates Containing Unallowable Costs	Eliminates the Cost Accounting Standards Board's (CASB) Cost Accounting Standards and CASB's Disclosure Statement requirements (Attachment A and B in A-21) for institutions of higher education. Language removed from proposed guidance. Guidance on elimination of CASB requirements applies only to grants and cooperative agreements.
52	D. Direct costs	Subtitle III Direct and Indirect (F&A) costs __.615 Direct Costs __.616 Indirect (F&A) costs __.617 Required Certifications	Reiterates the principle that all work that is directly allocable to one award may be charged to that award, regardless of the type of task. Allows directly allocable administrative and clerical support to be charged as a direct cost. Clarifies circumstances under which exceptions to the negotiated rate are allowable. Allows for a minimum flat rate of 10% of modified total direct costs for entities without the capacity for a full negotiation and/or entities that have never had a negotiated indirect cost rate. Allows all types of entities the option of extending negotiated rates for up to 4 years subject to approval of the indirect cost cognizant agency.
53	E. F&A costs	Subtitle IV Special Considerations for State, Local and Indian Tribal Governments __.618 Cost Allocation Plans and Indirect Cost Proposals __.619 Interagency Service Subtitle V Special Considerations for Institutions of Higher Education __.620 Costs incurred by State and Local Governments	Merges and clarifies language primarily from A-87 and A-122.
54	F. Identification and assignment of F&A costs	Appendix IV. Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Educational Institutions	Current Utility Cost Adjustment (1.3%) for select institutions of higher education is replaced by two alternatives: i) where space is devoted to a single function and metering at either the building or sub-building level allows unambiguous measurement of usage either, costs shall be assigned to that function, or ii) utility costs may be apportioned in the same manner as depreciation, based on calculated "effective square footage." Language on agency deviations from negotiated rates added to section .616 on indirect costs. Eliminates requirements to conduct studies of cost reasonableness for large research facilities; language is not included in proposed guidance.
55	G. Determination and application of F&A cost rate or rates	Appendix IV. Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Educational Institutions	Merges and clarifies language primarily from A-87.
56	H. Simplified method for small institutions	Appendix IV. Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Educational Institutions	Merges and clarifies language primarily from A-87.

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57	J. General Provisions for Selected Items of Cost	Subtitle VI. General Provisions for Selected Items of Cost.	<p>See the Crosswalk from New Circular for full listing of Items of Cost.</p> <p>Language clarified for C-6 Bad Debts.</p> <p>Expanded to apply to all for C-7 Bonding Costs.</p> <p>New Item of Cost, C-9 Collections of Improper Payments, allows recipients to be reimbursed for expenses associated with the effort to collect improper payment recoveries or related activities; these costs may be considered either indirect or direct costs.</p> <p>Consolidates reporting requirements to clarify broad principles of how an entity may establish the internal controls to validate costs and eliminates specific examples for Compensation - Personal Services, C-10, aka time and effort reporting requirements. C-11 Fringe Benefits, C-53 Travel Costs, and C-32 Meetings and Conferences have been modified to include guidance for family related costs.</p> <p>Updates and clarifies language regarding "extra service pay" at institutions of higher education, C-10 Compensation.</p> <p>Updates and clarifies language regarding contingency funds, C-12 Contingency Provisions.</p> <p>C-13 and C-14 applies to all.</p> <p>Eliminates restrictions on use of indirect costs recovered for depreciation or use allowances, C-15 Depreciation.</p> <p>Expands provision allowing equipment to be replaced as trade-in to all (G) for C-18 Equipment and capital expenditures.</p> <p>Combined with housing and living expenses, C-23 Goods or services for personal use.</p> <p>Allowing for excess or idle capacity for certain facilities, in anticipation of usage increases, C-24 Idle Facilities and Idle Capacity.</p> <p>Patents and royalties, based on A-122, C-26 Intellectual Property.</p>
58	J. General Provisions for Selected Items of Cost (continued)	Subtitle VI. General Provisions for Selected Items of Cost. ___621 Selected Items of Cost	<p>Allows for financing costs of information technology systems as intangible assets alongside capital assets like large buildings, C-27 Interest.</p> <p>Eliminates requirements for institutions of higher education, and other entities where appropriate, to conduct a lease-purchase analysis to justify interest costs and to notify the cognizant Federal agency prior to relocating federally sponsored activities from a facility financed by debt; language not included in proposed guidance.</p> <p>Includes the costs of certain computing devices as allowable direct cost supplies, C-31 Material and Supplies Costs, Including Costs of Computing Devices, (1), (4).</p> <p>Clarifies that \$5,000 is the threshold for an allowable maximum residual inventory of unused supplies, C-31 Material and Supplies Costs, Including Costs of Computing Devices, (6). Expands participant support cost language from A-122 to all entities, C-35 Participant Support Costs.</p> <p>Combines two previously separate items, C-41 Rearrangement and Reconversion Costs.</p> <p>Eliminates requirements regarding printed "help-wanted" advertising, C-42 Recruiting Costs.</p> <p>Removes pre-approval requirement for foreign travel in C-53 Travel Costs for nonprofits, state, local, and Indian tribal governments. Requires prior written approval from Federal awarding agency for travel and subsistence costs of trustees (or directors) for institutions of higher education and nonprofit organizations, C-54 Trustees.</p>
59	K. Certification of charges	Appendix IV. Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Educational Institutions	No change
60	Exhibit A - List of Colleges and Universities Subject to Section J.12.h of Circular A 21	Deleted	No change
61	Exhibit B - Listing of Institutions that are eligible for the utility cost adjustment	Deleted	
62	Exhibit C - Examples of "major project" where direct charging of administrative or clerical staff salaries may be appropriate	Deleted	Administrative costs allowed as direct charges when allocable to a specific award, ___615 Direct Costs
63	Appendix A - CASB's Cost Accounting Standards (CAS)	Deleted	Cost Accounting Standards Section deleted
64	Appendix B - CASB's Disclosure Statement (DS 2)	Deleted	Eliminates requirement for institutions of higher education to file a disclosure statement.

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1	<b>(Section) Previous Circular Provision</b>	<b>(Section) Proposed Guidance Provision</b>	
65	Appendix C - Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals (21 pages, 39 kb)	Appendix IV. Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Educational Institutions	Section B.4 Current Utility Cost Adjustment (1.3%) for select institutions of higher education is replaced by two alternatives: i) where space is devoted to a single function and metering at either the building or sub-building level allows unambiguous measurement of usage either, costs shall be assigned to that function, or ii) utility costs may be apportioned in the same manner as depreciation, based on calculated "effective square footage." Language on agency deviations from negotiated rates added to section .616 on indirect costs.
66	<b>Cost Principles for State, Local, and Indian Tribal Governments- A-87</b>	<b>Proposed Guidance</b>	<b>Proposed Policy Changes and Updates</b>
67	A. Purpose and Scope	Subtitle I General Provisions.	Merges language from A-87, A-21, and A-122. Policy changes, where applicable, are the same as those above for A-21.
68	B. Definitions	Appendix I. Definitions.	Combines definitions from administrative requirements, cost principles, and audit circulars into a single list in Appendix I.
69	C. Basic Guidelines	Subtitle II. Basic Considerations.	Policy changes, where applicable, are the same as those above for A-21.
70	D. Composition of Cost	_.604 Composition of costs.	Policy changes, where applicable, are the same as those above for A-21.
71	E. Direct Costs	_.615 Direct costs.	Policy changes, where applicable, are the same as those above for A-21.
72	F. Indirect Costs	_.616 Indirect (F&A) costs.	Policy changes, where applicable, are the same as those above for A-21.
73	G. Interagency Services	_.619 Interagency services.	Policy changes, where applicable, are the same as those above for A-21.
74	H. Required Certifications	_.617 Required certifications.	Policy changes, where applicable, are the same as those above for A-21.
75	Attachment A General Principles for Determining Allowable Costs	Subchapter F Cost Principles.	Policy changes, where applicable, are the same as those above for A-21.
76	Attachment B Selected Items of Cost	Subtitle VI General Provisions for Selected Items of Cost.	Policy changes, where applicable, are the same as those above for A-21.
77	Attachment C State/Local Wide Central Service Cost Allocation Plans	Appendix VI. State/Local- Wide Central Service Cost Allocation Plans	Defines "major local government" as one that receives \$100 million in direct Federal funds.
78	Attachment D Public Assistance Cost Allocation Plans	Appendix VII. Public Assistance Cost Allocation Plans	No change
79	Attachment E State and Local Indirect Cost Rate Proposals	Appendix VIII. State and Local Indirect Cost Proposals	No change
80	<b>Cost Principles for Non-Profit Organizations A-122</b>	<b>Proposed Guidance</b>	<b>Proposed Policy Changes and Updates</b>
81	Attachment A - General Principles	Subchapter F: Cost Principles.	Merges language from A-87, A-21, and A-122. Policy changes, where applicable, are the same as those above for A-21.
82	A. Basic Considerations	Subtitle II. Basic Considerations.	Policy changes, where applicable, are the same as those above for A-21.
83	B. Direct Costs	_.615 Direct costs.	Policy changes, where applicable, are the same as those above for A-21.
84	C. Indirect Costs	_.616 Indirect (F&A) costs.	Policy changes, where applicable, are the same as those above for A-21.
85	D. Allocation of Indirect Costs and Determination of Indirect Cost Rates	Appendix V. Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Non-Profit Organizations.	Defines "major long term shift" for purposes of agency cognizance as 3 years
86	E. Negotiation and Approval of Indirect Cost Rates	Appendix V. Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Non-Profit Organizations.	No change
87	Attachment B - Selected Items of Cost	Subchapter F Subtitle VI General Provisions for Selected Items of Cost.	See the Crosswalk from New Circular for full listing of Items of Cost.
88	Attachment C - Non-Profit Organizations Not Subject To This Circular	Appendix IX. Exempted Non-Profit Organizations for Cost Principles.	No change
89	<b>Audits of States, Local Governments, and Non-Profit Organizations - A-133</b>	<b>Proposed Guidance</b>	<b>Possible Policy Changes- see changes in crosswalk from new circular</b>
90	Subpart A--General	Subtitle I--General	No change
91	_.100 Purpose.	_.700 Purpose	No change
92	_.105 Definitions.	Appendix I. Definitions.	Combines definitions from administrative requirements, cost principles, and audit circulars into a single list in Appendix I.

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93	Subpart B--Audits	Subtitle II—Audits.	The threshold is raised from \$500,000 to \$750,000. Changes to compliance supplement would reduce the number of compliance requirements from fourteen to six to target waste, fraud, and abuse.
94	___.200 Audit requirements.	___.701 Audit requirements.	The threshold for a single audit is raised from \$500,000 to \$750,000. "Vendor" is changed to "Contractor"
95	___.205 Basis for determining Federal awards expended.	___.702 Basis for Determining Federal Awards Expended.	Removes food stamps from list of non-cash as replaced by SNAP
96	___.210 Subrecipient and vendor determinations.	___.502 on Subrecipient monitoring with minor parts incorporated into .701	No change
97	___.215 Relation to other audit requirements.	___.703 Relation to Other Audit Requirements.	Clarifies that while this does not interfere with ability of IG/agency to conduct other audits these should be coordinated with and build on the single audit.
98	___.220 Frequency of audits.	___.704 Frequency of Audits.	No change
99	___.225 Sanctions.	___.705 Sanctions.	No change
100	___.230 Audit costs.	___.706 Audit Costs.	Moved to Subchapter F Cost Principles .621, C-5 Audit Services
101	___.235 Program-specific audits.	___.707 Program-specific Audits.	Addition to instruct auditor and auditees not to include PII in report package. .707 (b) updated to reflect electronic report submission. Section .707 (b) updated to reflect the fact that agreed upon procedures standards are not only in attestation standards and the more generic reference to GAGAs is preferable. Removes extensions from program-specific audit section. Removes requirement for subrecipients to submit to pass-through entities.
102	Subpart C--Auditees	Subtitle III—Auditees.	No change
103	___.300 Auditee responsibilities.	___.708 Auditee Responsibilities.	Removes authority for Federal agencies to grant extensions to due date consistent with need for timely audits. Moved some auditee responsibility language to .502 Standards for Financial and Program Management.
104	___.305 Auditor selection.	___.709 Auditor Selection.	Non-Federal entity request and consider auditor's peer review report.
105	___.310 Financial statements.	___.710 Financial Statements.	Section .710(b) removed "to the extent practicable" as this should now be feasible for all. Proposes consistent reporting of non-cash in SEFA, schedule of expenditures of federal awards. Moves definition of cluster of programs from Definitions to SEFA
106	___.315 Audit findings follow-up.	___.711 Audit Findings Follow-up.	Removes language outlining reasons for auditee to find an audit finding as not warranting further action Require the corrective action plan and summary schedule of prior audit findings to include financial statement findings. Adds requirement for summary schedule of prior audit finding to include why finding recurred.
107	___.320 Report submission.	___.712 Report Submission.	Audit submission requirements updated to reflect electronic submission .712 (i) Addition to instruct auditor and auditees not to include PII in report package & removed Federal agencies granting extensions consistent with need for timely audits. Removed detailed list of data collection form information as this is well established and will be on the web in the form of guidance. Removed extensions from auditee section of proposed guidance. Removed requirement for pass-through entity to retain copy of subrecipient reports since all will have access to FAC repository of reports. Deleted cog/oversight as FAC determines based on direct/indirect award information.
108	Subpart D--Federal Agencies and Pass-Through Entities	Subtitle IV - Federal Agencies.	No change

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109	___400 Responsibilities.	___713 Responsibilities.	.713 (d) has been incorporated into .502 on subrecipient monitoring, removed Feds granting extensions to due dates consistent with need for timely audits. Changes to improve Federal agency use and oversight of single audit, including addition of an accountable official, use of single audit metrics, and cooperative audit resolution. .713 (a) (2) Provides guidance to agencies on the nature of quality control reviews to obtain or to conduct .713 (a) (4) Adds new provision for agencies to advise independent auditors of important factual trends and patterns regarding the quality of audits Adds language currently in Appendix VII of the compliance Supplement as a safe harbor to clarify what is a large loan and provide for consistency in practice. Adds provision for the cognizant Federal agency to submit management decisions to the FAC when cross-cutting direct award finding. Adds requirement of accountable official and key single audit coordinator for Federal agencies. Adds requirement for FAC to make MDL and audit reports public.
110	___405 Management decision.	___714 Management Decision.	Strengthened language to clarify that clock starts when FAC accepts the report, auditees should initiate corrective action immediately. Management decision may, but not required to be issued on financial statement findings. Permit Federal awarding agencies and pass-through entities to rely on cognizant agency oversight and/or management decisions. Provide option for Federal agency or pass-through entity to issue management decision on finding related to financial statements.
111	Subpart E--Auditors	Subtitle V--Auditors.	No change
112	___500 Scope of audit.	___715 Scope of Audit.	.715(d)(2) added that supplement needs to focus on improper payments and program outcomes rather than compliance minutia. For program not covered by Supplement, referenced audit to the Supplement which now includes Part 6 for this purpose rather than listing detail in the guidance.
113	___505 Audit reporting.	___716 Audit Reporting.	Updated to comply with changes in auditing standards.
114	___510 Audit findings.	___717 Audit Findings.	.717 (c ) added language to support current FAC effort to require standard audit finding number to facilitate follow-up and tracking of findings. Section.717(a) material weakness and significant deficiency are now separate definitions. Raised the threshold for questioned costs to \$25,000. Added cause, effect, and whether repeat and if so audit finding number link. Made views of responsible official always required. Updated to add "likely" consistent with GAGAS changes. Removed the requirement to report audit findings at the audit objective level.
115	___515 Audit working papers.	___718 Audit Documentation.	.718 (a) sets standards for auditors to provide sufficient audit documentation.
116	___520 Major program determination.	___719 Major Program Determination	Modifies to create threshold for single audit at \$750,000. .719 (b) modified consistent with \$750,000 change to reduce the number of type A programs. .719 (d)(2) also changed consistent with threshold increase. Made changes consistent with audit threshold increase. See preamble for full explanation of proposed changes.
117	___525 Criteria for Federal program risk.	___720 Criteria for Federal Program Risk.	No change
118	___530 Criteria for a low-risk auditee.	___721 Criteria for a Low-Risk Auditee.	.721(a) clarification listed timely audit reporting as criteria for low risk auditee. Now in practice in compliance supplement, but since it is so important, need to emphasize here. Added going concern as criteria to be low risk auditee as this is a critical test and indicator of risk. Removes provision to allow entity with biennial audit to be low-risk with cog/oversight approval. Removes provision to allow entity with "unclean" audit to be low-risk with cog/oversight approval. Removes provision to allow entity with material weaknesses to be low-risk with cog/oversight approval. Adds that auditor reporting going concern would preclude being low-risk auditee. Clarifies audit finding consideration was at the major program level as reported in auditor's report.
119	Appendix A to Part ___ - Data Collection Form (Form SF-SAC).	Appendix XI Audit Data Collection Form (Form SF-SAC).	No change
120	Appendix B to Part ___ - Circular A-133 Compliance Supplement.	Appendix XII Single Audit Compliance Supplement.	No change



## Crosswalk from Existing Guidance to Proposed Guidance

*This crosswalk highlights proposed policy changes, clarifications, and updates to policy provisions.*

	A	B	C
<b>1</b>	<b>(Section) Previous Circular Provision</b>	<b>(Section) Proposed Guidance Provision</b>	
<b>121</b>	<b>Audit Follow-Up A-50</b>	<b>Proposed Guidance</b>	<b>Proposed Policy Changes and Updates</b>
<b>122</b>	1. Purpose.	Subtitle I __.700 Purpose.	Policy changes, where applicable, are the same as those above for A-133.
<b>123</b>	2. Rescissions.	___.105 Rescission and Supersession.	Policy changes, where applicable, are the same as those above for A-133.
<b>124</b>	3. Authority.	___.104 Authorities.	Policy changes, where applicable, are the same as those above for A-133.
<b>125</b>	4. Background.	___.100 Purpose.	Policy changes, where applicable, are the same as those above for A-133.
<b>126</b>	5. Policy.	___.100 Purpose.	Policy changes, where applicable, are the same as those above for A-133.
<b>127</b>	6. Definitions.	Appendix I. Definitions.	Combines definitions from administrative requirements, cost principles, and audit circulars into a single list in Appendix I.
<b>128</b>	7. Responsibilities.	Subtitle IV __.713 Responsibilities.	Policy changes, where applicable, are the same as those above for A-133.
<b>129</b>	8. Action Requirements.	Subtitle IV __.713 Responsibilities.	Policy changes, where applicable, are the same as those above for A-133.
<b>130</b>	b. Special Requirements. The following additional requirements apply to General Accounting Office reports:	Not covered by proposed guidance.	Not covered by proposed guidance.
<b>131</b>	9. Applicability to Regulatory Audits.	Not covered by proposed guidance.	Not covered by proposed guidance.
<b>132</b>	10. Applicability to Pre-award Contract Audits	Not covered by proposed guidance.	Not covered by proposed guidance.
<b>133</b>	11. Accounting and Collection Controls.	Not covered by proposed guidance.	Policy changes, where applicable, are the same as those above for A-133.
<b>134</b>	12. OMB Responsibility.	___.108 OMB Responsibilities.	Policy changes, where applicable, are the same as those above for A-133.
<b>135</b>	13. Information Contact.	___.109 Information Contact.	Policy changes, where applicable, are the same as those above for A-133.
<b>136</b>	14. Sunset Review Date.	___.110 Review Date.	Policy changes, where applicable, are the same as those above for A-133.
<b>137</b>	<b>New Provisions</b>	<b>Proposed Guidance</b>	<b>Proposed Policy Changes and Updates</b>
<b>138</b>	N/A	___.205 Agency Review of Merit of Proposals and Risk Posed by Applicants.	Requires the use of certain merit-based and other section criteria in making award determinations, to include past performance and integrity and business ethics.
<b>139</b>	N/A	Subchapter C– Federal Award Notice	Requirement to post grant decisions on a publicly available website. Includes requirement for standard award identification number. Adds language vetted by the grants community to standardize the format and content of Federal grant award notices. Implements GPC/GEB work to standardize info provided in award notice.
<b>140</b>	N/A	Subchapter D – Inclusion of Terms and Conditions in Federal Award Notice.	Requires inclusion of performance goals in award’s terms & conditions, as a programmatic requirement. Section .404 includes requirement for agencies to include performance goals aligned with A-11 agency program goals in notice of award. Outlines categories of general terms and conditions, as defined by the grants community to include administrative policy, national policy, and programmatic requirements.
<b>141</b>	N/A	___.501 Subrecipient Monitoring and Management.	Incorporates and combines subrecipient monitoring guidance from the following other sections: Section 402 in its entirety, Subsection 501(a) in its entirety, Subsection 507(h), Subsections 703(b) through (e), and Subsection 713(d) in its entirety.