

Appendix V

List of Changes for the 2001 Compliance Supplement

This Appendix provides a list of changes from the OMB Circular A-133 Compliance Supplement issued in March 2000 to this 2001 Supplement.

Part 1 - Background, Purpose, and Applicability

- ! Updated for the effective date of this Supplement.
- ! Updated to add reference to audit objectives and suggested audit procedures for internal control which were added in Part 3.
- ! Updated description of Appendix 5 to reflect that the list of changes includes references to the date and page numbers for *Federal Register* notices of new regulations not yet codified.

Part 2 - Matrix of Compliance Requirements

- ! Updated for new programs and changes to existing programs.

Part 3 - Compliance Requirements

- ! Revised the Audit Objectives and Suggested Audit Procedures for each of the 14 types of compliance requirements to add audit objectives and suggested audit procedures for internal control. This change is to alert the auditor to the requirements of OMB Circular A-133 for testing internal control. It is in response to findings by Inspectors General in Quality Control Reviews that many auditors have not properly documented the required testing of internal control.
- ! B. Allowable Costs Cost Principles - Updated for Facilities and Administrative rate proposals based on change to OMB Circular A-21.
- ! I. Procurement and Suspension and Debarment - Clarified reference to State policies and non-Federal funds.
- ! J. Program Income - Revised references to colleges and universities and non-profit organizations to clarify applicability for institutions of higher education, hospitals, and other non-profit organizations.

Part 4 - Agency Program Requirements

- ! Updated Introduction to add reference to audit objectives and suggested audit procedures for internal control which were added in Part 3.

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!	Added the following new programs:	
11	United States Department of Commerce (DOC)	
	11.300 - Grants for Public Works and Economic Development	4-11.300
	11.307 - Economic Adjustment Assistance	4-11.300
14	Department of Housing and Urban Development (HUD)	
	14.181 - Supportive Housing for Persons with Disabilities (Section 811)	4-14.181
17	Department of Labor (DOL)	
	17.255 - Workforce Investment Act	4-17.255
20	Department of Transportation (DOT)	
	20.602 - Occupant Protection Program	4-20.600
	20.603 - Federal Highway Safety Data Improvements Incentive Grants	4-20.600
	20.604 - Safety Incentive Grants for Use of Seatbelts	4-20.600
	20.605 - Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	4-20.600
84	Department of Education (ED)	
	84.338 - Reading Excellence	4-84.338
93	Department of Health and Human Services (HHS)	
	93.151 - Health Centers Grants for Homeless Populations (HCH)	4-93.224
	93.224 - Community Health Centers (CHC)	4-93.224
	93.246 - Health Centers Grants for Migratory and Seasonal Farm Workers (MHC)	4-93.224
	93.268 - Immunization Grants	4-93.268
	93.917 - HIV Care Formula Grants	4-93.917
	93.918 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	4-93.918
	93.991 - Preventative Health and Health Services Block Grants	4-93.991
!	CFDA 10.500 - Updated "G.1 Matching" for revisions to 7 CFR part 3419 as published in the April 21, 2000, <i>Federal Register</i> (65 FR 21629) and other legal references.	
!	CFDA 10.551 and 10.561 - Updated "I. Procurement and Suspension and Debarment" for revisions to 7 CFR part 3016 as published in the August 14, 2000, <i>Federal Register</i> (65 FR 49474).	
!	CFDA 10.553, 10.555, 10.556, and 10.559 - Updated "II. Program Procedures" and "A. Activities Allowed or Unallowed." Revised "E. Eligibility for Subrecipients" for new requirements. Updated "I. Procurement and Suspension	

and Debarment" for revisions to 7 CFR part 3016 as published in the August 14, 2000, *Federal Register* (65 FR 49474) and to clarify suspension and debarment for mandatory awards. Updated "L.3 Special Reporting" for key line items. Revised audit objective and suggested audit procedures for "N. 1 Verification of Free and Reduced Price Applications (NSLP)."

- ! CFDA 10.557 - Updated legal references in "A. Activities Allowed or Unallowed" and "E. Eligibility." Updated "L.1 Financial Reporting" for new reporting requirements.
- ! CFDA 10.558 - Updated "II. Program Procedures," "A. Activities Allowed or Unallowed," "E.3 Eligibility for Subrecipients," "G.3 Earmarking," and "M. Subrecipient Monitoring" for revised requirements and legal references. Updated "I. Procurement and Suspension and Debarment" for revisions to 7 CFR part 3016 as published in the August 14, 2000, *Federal Register* (65 FR 49474). Updated "L. Reporting" for key line items.
- ! CFDA 10.566 - Updated CFDA Title.
- ! CFDA 12.401 - Updated regulatory references throughout the program. Added "D. Davis Bacon Act" to provide information specific to the program.
- ! CFDA 14.157 - Corrected Part 2, "Matrix of Compliance Requirements" and "L. Reporting" to show reporting as not applicable.
- ! CFDA 14.182, 14.195, 14.856 - Updated "L.3 Special Reporting" key line items for revised reporting form. Deleted "N.5 Management Reviews."
- ! CFDA 14.850 - Updated "E.1 Eligibility for Individuals." Updated "II. Program Procedures" and "L.1 Financial Reporting" to delete HUD-52599 report. Updated "L.3 Special Reporting" key line items for revised reporting form.
- ! CFDA 14.852 - Updated "II. Program Procedures."
- ! CFDA 14.854 - Updated regulatory references in "A. Activities Allowed or Unallowed."
- ! CFDA 14.855 and 14.857 - These two CFDA's were combined into CFDA 14.871. See CFDA 14.871 below for description of changes.
- ! CFDA 14.859 - Updated "II. Program Procedures."
- ! CFDA 14.862 - Updated program regulatory references. Under "II. Program Procedures" and added "Source of Governing Requirements." Deleted information under "I. Procurement and Suspension and Debarment" as the citations applied to Davis-Bacon Act which is not applicable to this program.

- ! CFDA 14.867 - Corrected legal citations in "II. Program Procedures" and "J. Program Income." Updated "A. Activities Allowed or Unallowed," "L.1 Financial Reporting," and "N.1 Environmental Review." Updated "L.2 Performance Reporting" key line items for revised reporting form.

- ! CFDA 14.871 - This program was previously listed as 14.855 and 14.857. Updated "II. Program procedures for regulations published in the September 12, 2000, *Federal Register* (65 FR 55133). Updated "E. Eligibility." Updated "L.1 Financial Reporting" to delete HUD-52595 report. Added "IV. Other Information."

- ! Bureau of Indian Affairs Cross-Cutting Section - Updated citation for Department of Interior's Appropriations Act.

- ! CFDA 15.605 and 15.611 - Updated Part 2, "Matrix of Compliance Requirements" to show "K. Real Property Acquisition and Relocation Assistance" as applicable.

- ! CFDA 16.579 - Updated "A. Activities Allowed or Unallowed" for additional activities allowed based on statutory change in the Child Abuse Prevention and Enforcement Act (Pub. L. No. 106-177).

- ! CFDA 16.710 - Updated "II. Program Procedures" and "B. Allowable Costs/Cost Principles" for the Cops in Schools program. Updated "L.2 Performance Reporting" for revised reporting requirements.

- ! CFDA 17.207, 17.801, and 17.804 - Corrected Part 2, "Matrix of Compliance Requirements" to show "E. Eligibility" as not applicable. Updated Part 2, "Matrix of Compliance Requirements" to show "J. Program Income" as applicable. Added "Source of Governing Requirements" and updated "II. Program Procedures." Updated "A. Activities Allowed or Unallowed."

- ! CFDA 17.225 - Updated Part 2, "Matrix of Compliance Requirements" to show "J. Program Income" as applicable. Updated "II. Program Procedures" and "E.1 Eligibility for Individuals."

- ! CFDA 17.235 - Updated Part 2, "Matrix of Compliance Requirements" to show "F. Equipment and Real Property Management" and "J. Program Income" as applicable.

- ! CFDA 17.245 - Updated Part 2, "Matrix of Compliance Requirements" to show "J. Program Income" as applicable. Added "L.2 Performance Reporting" for the Trade Act Participant Report. Deleted from "L.3 Special Reporting" the ETA 9027 report.

- ! CFDA 17.247 - Updated "A. Activities Allowed or Unallowed" and added "IV. Other Information" to reflect transfers from this program to the Workforce

- Investment Act. Added "H. Period of Availability of Federal Funds." Deleted from "L.1 Financial Reporting" the ETA 8597 report.
- ! CFDA 17.250 and 17.246 - Updated "A. Activities Allowed or Unallowed" and added "IV. Other Information" to reflect transfers from this program to the Workforce Investment Act. Added "H. Period of Availability of Federal Funds." Deleted from "L.1 Financial Reporting" the ETA 9040 report and, for periods ending after December 31, 2000, the 9041 report.
- ! CFDA 17.251 - Updated Part 2, "Matrix of Compliance Requirements" to show "D. Davis Bacon Act" as not applicable. Updated "A. Activities Allowed or Unallowed" and added "IV. Other Information" to reflect transfers from this program to the Workforce Investment Act. Added "H. Period of Availability of Federal Funds." Updated "L.1.f Financial Reporting" for key line items.
- ! CFDA 17.253 - Substantial program revisions from the Welfare-to-Work and Child Support Amendments of 1999 (Pub. L. No. 106-113 Title VIII) and revisions to regulations as published in the January 11, 2001, *Federal Register* (66 FR 2689). Moved Cumulative Quarterly Financial Status Report for the Formula and Competitive grants from "L.1 Financial Reporting" to "L.3 Special Reporting" to add as key line items non-financial information and updated for revised form and line numbers. Added "IV. Other Information."
- ! CFDA 20.500 and 20.507 - Added guidance for "G.1 Matching."
- ! CFDA 20.600 and 20.601 - Added CFDA 20.602, 20.603, 20.604, and 20.605 to the Highway Safety Cluster. Added Source of Governing Requirements and Availability of Other Program information to "II. Program Procedures." Revised "A. Activities Allowed or Unallowed" to show Public Communications as allowable.
- ! CFDA 21.020 - Corrected Part 2, "Matrix of Compliance Requirements" to show "E. Eligibility" as applicable for Subrecipients. Added "IV. Other Information."
- ! CFDA 66.468 - Updated citations throughout program for regulations as published in the August 7, 2000, *Federal Register* (65 FR 48285). Updated "N.5 Repayments of Set-Aside Loans."
- ! CFDA 83.543 - Under "E.1 Eligibility for Individuals" updated statutorily determined maximum disaster relief amounts.
- ! CFDA 83.544 - Corrected Part 2, "Matrix of Compliance Requirements" to show "E. Eligibility" as not applicable. Updated "II. Program Procedures" for large and small projects threshold.
- ! Department of Education Cross-Cutting Section - Updated for program added to this Supplement (CFDA 84.338). Updated "Introduction" for waivers. Added "C.

Cash Management" to describe GAPS drawdown procedure applicable to CFDA 84.002; 84.010; 84.011; 84.027 and 84.173; 84.042, 84.044, 84.047, 84.066 and 84.217; 84.048; 84.126; 84.181; 84.186; 84.276; School-to-Work; 84.281; 84.282; 84.287; 84.288, 84.290 and 84.291; 84.298; 84.318; 84.338; and 84.340. Added cross-references in applicable programs. Updated "B.2 Indirect Costs" and "H. Period of Availability of Funds." Deleted GAPS reporting from "L.1 Financial Reporting."

- ! CFDA 84.002 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.010 - Updated "II. Program Procedures." Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.011 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section. Updated "L.3 Special Reporting," "N. 4 Priority for Services," and "N.5. Targeting Funds."
- ! CFDA 84.027 and 84.173 - Updated "I. Program Objectives," "II. Program Procedures," "A. Activities Allowed or Unallowed," "G. Matching, Level of Effort, Earmarking," and "L.3 Special Reporting." Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.032 - Updated "II. Program Procedures." Updated "L.3 Special Reporting," "N.5 Default Aversion Assistance," "N.6 Standard Collection Efforts," "N.8 Federal Share of Borrower Payments," "N.10 Federal Fund and Agency Operating Fund," and "N.13 Enforcement Action."
- ! CFDA 84.041 - Updated "II. Program Procedures," "A. Activities Allowed or Unallowed," "B. Allowable Costs/Cost Principles," and "L.3 Special Reporting." Added "D. Davis-Bacon Act" as applicable for Section 8007 construction.
- ! CFDA 84.042, 84.044, 84.047, 84.0666, and 84.217 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section. Deleted GAPS reporting from "L.1 Financial Reporting."
- ! CFDA 84.048 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section. Updated "L. Reporting" for the Consolidated Annual Performance, Accountability, and Financial Status Report and deleted GAPS reporting.
- ! CFDA 84.126 - Program was substantially revised due to changes enacted by the Rehabilitation Act Amendments of 1998 (Pub. L. No. 105-220). Revised regulations were published in the February 17, 2001, *Federal Register* (66 FR 4379). Added in "C. Cash Management" a reference to the ED Cross-Cutting Section. Deleted GAPS reporting from "L.1 Financial Reporting."

- ! CFDA 84.181 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.186 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.276 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! School-to-Work Opportunities Act of 1994 (page 4-84.278-1) - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section. Deleted GAPs reporting from "L.1 Financial Reporting."
- ! CFDA 84.281 - Updated "A. Activities Allowed or Unallowed." Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.282 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.287 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section. Updated "I. Program Objectives."
- ! CFDA 84.288, 84.290, 84.291 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.298 - Updated "A. Activities Allowed or Unallowed." Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.318 - Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 84.340 - Program was substantially revised for reauthorization under the Department of Education Appropriations Act of 2000 (Pub. L. No. 106-113). Added in "C. Cash Management" a reference to the ED Cross-Cutting Section.
- ! CFDA 93.044 and 93.045 - Corrected Part 2, "Matrix of Compliance Requirements" to show "E. Eligibility" as not applicable.
- ! CFDA 93.210 - Corrected Part 2, "Matrix of Compliance Requirements" to show "L. Reporting" as not applicable. Updated "II. Program Procedures" for new law. Clarified "B. Allowable Costs/Cost Principles" and "E.1 Eligibility for Individuals." Added "J. Program Income." Deleted "N.1 Collateralization of Funds."
- ! CFDA 93.556 - Updated CFDA Title.

- ! CFDA 93.558 - Program revisions to add Tribal TANF and incorporate technical and correcting amendments enacted under the Foster Care Independence Act of 1999 (Pub. L. No. 106-169). Implementing regulations for Tribal TANF were published in the February 18, 2000, *Federal Register* (65 FR 8477). Updated "L. Reporting." Deleted "N.3 Assessment Requirements Under TANF."
- ! CFDA 93.568 - Added "L.1 Financial Reporting."
- ! CFDA 93.658 - Updated "E.1 Eligibility for Individuals" for new requirements based on revisions to 45 CFR section 1356.30 as published in the January 25, 2000, *Federal Register* (65 FR 4020).
- ! CFDA 93.667- Updated "IV. Other Information" for change in limit on the transfer percentage into this program from TANF.
- ! CFDA 93.767 - Updated Part 2, "Matrix of Compliance Requirements" to show "B. Allowable Costs/Cost Principles," "C. Cash Management," "I. Procurement and Suspension and Debarment," and "J. Program Income" as applicable.
- ! CFDA 93.778 - Revised the Eligibility section of "II. Program Procedures."
- ! CFDA 93.914 and 93.915 - CFDA 93.915 was renumbered to CFDA 93.914. Added "IV. Other Information."
- ! CFDA 93.994 - Changed "L.1 Financial Reporting" to show SF-269, *Financial Status Report* as applicable.
- ! CFDA 94.006 - Updated "E.1 Eligibility for Individuals" to delete older year allowance and add allowances for 2001-2002.
- ! CFDA 94.011 and 94.016 - Updated "L.3 Special Reports."
- ! CFDA 96.001 and 96.006 - Updated references in "L.1 Financial Reporting."

Part 5 - Clusters of Programs

- ! Student Financial Aid Cluster - Updated "II. Program Procedures," "A. Activities Allowed or Unallowed," "C. Cash Management," "E.1 Eligibility for Individuals," "G.1 Matching," "L.1 Financial Reporting," "N.4 Refunds/Return of Title IV Funds," "N.6 Student Loan Repayments," and "N.8 Borrower Data Transmission and Reconciliation."
- ! Updated list of other clusters for programs included in this Supplement.

Part 6 - Internal Control

- ! No changes made.

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

- ! Updated to add reference to audit objectives and suggested audit procedures for internal control in Part 3.

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

- ! Updated to remove USDA entitlement programs and make related changes. These programs are now included under the A-102 Common Rule based on revisions to 7 CFR part 3016 as published in the August 14, 2000, *Federal Register* (65 FR 49474). Removed references to HHS program regulations and reporting requirements since all listed HHS block grant programs and open-ended entitlement programs are not included in Part 4 of this Supplement. Removed CFDA 93.560, Family Support Payments to States--Assistance Payments (AFDC Maintenance Assistance), from listing since funding for this program has been discontinued.

Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements

- ! No changes made.

Appendix III - Federal Agency Contacts for A-133 Audits

- ! Updated Federal agency contacts.

Appendix IV - Internal Reference Tables

- ! Updated tables for changes in this Supplement.

Appendix V - List of Changes for the 2001 Compliance Supplement

- ! Updated this appendix to provide a list of changes from the OMB Circular A-133 Compliance Supplement issued in March 2000 to this 2001 Supplement.

Appendix VI - Other OMB Circular A-133 Advisories

- ! No changes made.

Appendix VII - SAS 70 Examinations of EBT Service Organizations

- ! No changes made.

Appendix VIII - Compliance Supplement Core Team

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