

## **APPENDIX V**

### **LIST OF CHANGES FOR THE 2012 COMPLIANCE SUPPLEMENT**

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

#### **Table of Contents**

- The Table of Contents has been changed to:
  - Modify the program title for the following programs in Parts 4 and 5 to make them consistent with the names as they appear in the *Catalog of Federal Domestic Assistance* (CFDA):
    - CFDA 10.665, Schools and Roads—Grants to States
    - CFDA 14.195, Section 8 Housing Assistance Payments Program
    - CFDA 15.611, Wildlife Restoration and Basic Hunter Education
    - CFDA 20.601, Alcohol Impaired Driving Countermeasures Incentive Grants I
    - CFDA 20.602, Occupant Protection Incentive Grants
    - CFDA 93.645, Stephanie Tubbs Jones Child Welfare Services Program
    - CFDA 93.705, Aging Home-Delivered Nutrition Services for States (Recovery Act)
    - CFDA 93.707, Aging Congregate Nutrition Services for States (Recovery Act)
    - CFDA 93.777, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare.
  - Add to Part 4 CFDA 10.780, Community Facilities Loans and Grants (as part of new Community Facilities Loans and Grants Cluster).
  - Add to Part 4 CFDA 10.781, Water and Waste Disposal Systems for Rural Communities - ARRA (as part of new Water and Waste Program Cluster).
  - Add to Part 4 CFDA 14.879, Mainstream Voucher Program (as part of Housing Voucher Cluster).

- Add to Part 4 CFDA 15.507, WaterSMART (Sustain and Manage America's Resources for Tomorrow) Grants.
- Add to Part 4 CFDA 93.090, Guardianship Assistance Program.
- Add to Part 4 CFDA 93.505, Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program.
- Add to Part 4 CFDA 93.527 (as part of new Health Centers cluster).
- Delete from Part 4 CFDA 15.518, Garrison Diversion Unit, because of the limited number of program specific requirements beyond standard financial assistance requirements.
- Delete from Part 4 CFDA 15.520, Lewis and Clark Rural Water System, because of the limited number of program specific requirements beyond standard financial assistance requirements.
- Delete from Part 4 CFDA 20.603, Federal Highway Safety Data Improvements Incentive Grants, because the program is no longer active.
- Delete from Part 4 CFDA 20.604, Safety Incentive Grants for Use of Seatbelts, because the program is no longer active.
- Delete from Part 4 CFDA 20.605, Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons, because the program is no longer active.
- Delete from Part 4 CFDA 20.933, National Infrastructure Investments, because each project has unique requirements in the project agreement making it more appropriate for the auditor to use Part 7 for guidance.
- Delete from Part 4 CFDA 93.713, ARRA – Child Care and Development Block Grant, because the program is no longer active.
- Delete from Part 4 CFDA 97.004, State Domestic Preparedness Equipment Support Program (State Homeland Security Grant Program), because it is no longer a separate program.
- Change the page designation for the Foreign Food Aid Donation Cluster from 10.001 to 10.000 to avoid confusion with CFDA 10.001, which is used for a U.S. Department of Agriculture research program.
- Change the CFDA number of the Coastal Impact Assistance Program from 15.426 to 15.668 because program responsibility was changed within the Department of the Interior.

- Change the CFDA number of the WIA Dislocated Workers Program from 17.260 to 17.278 as a result of splitting the former program into two separate programs with different CFDA numbers.

### **Part 1 - Background, Purpose, and Applicability**

- This section has been updated throughout for the effective date of this Supplement.

### **Part 2 - Matrix of Compliance Requirements**

- Updated matrix to add and remove programs to make it consistent with the Table of Contents and Parts 4 and 5.
- For existing programs that added or removed compliance requirements, the matrix was updated or corrected based on the program supplement in Part 4 as follows.
  - Deleted D, “Davis-Bacon Act,” from CFDA 10.568 and 10.569
  - Added H, “Period of Availability of Federal Funds,” and N, “Special Tests and Provisions,” to CFDA 10.665 and 10.666.
  - Added M, “Subrecipient Monitoring,” to CFDA 12.400 and 12.401.
  - Added L, “Reporting,” to CFDA 14.318 because of ARRA reporting.
  - Added A, “Activities Allowed and Unallowed,” to CFDA 14.850.
  - Added N, “Special Tests and Provisions” to CFDA 15.507
  - Added N, “Special Tests and Provisions” to CFDA 16.710
  - Added J, “Program Income,” to CFDA 16.738.
  - Deleted E, “Eligibility,” and N, “Special Tests and Provisions,” from CFDA 93.563.
  - Added J, “Program Income,” to CFDA 93.659.
  - Added L, “Reporting,” to CFDA 93.667.
  - Added N, “Special Tests and Provisions” to CFDA 93.917 and 93.918.
- Deleted bolding from programs that no longer have ARRA funding available.
- Conformed programs that have ARRA funding and, by virtue of the Special Test and Provision” applicable to ARRA funding, should show N as “Applicable,” even in the absence of other program-specific tests or provisions.

## Global Changes Affecting Parts 3, 4, and 5

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

### Part 3 - Compliance Requirements

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

### Part 4 - Agency Program Requirements

In addition to any changes noted in the Table of Contents (program additions, deletions, or name changes or corrections) or above under “global changes,” the following changes have been made in Part 4:

- **CFDA 10.500** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDAs 10.551, 10.561** – Updated III.L.1, “Reporting – Financial Reporting,” and IV, “Other Information.”
- **CFDAs 10.553, 10.555, 10.556, and 10.559** – Updated III.E.1.b, “Eligibility – Eligibility for Individuals.”
- **CFDA 10.557** – Updated II, “Program Procedures;” III.B.1.a, “Allowable Costs/Cost Principles;” III.E.1.c and d, “Eligibility – Eligibility for Individuals;” III.L.1, “Reporting – Financial Reporting;” III.N.1, “Special Tests and Provisions – Food Instrument and Cash-Value Voucher Disposition;” and III.N.2, “Special Tests and Provisions – Review of Food Instruments and Cash-Value Vouchers to Enforce Price Limitations and Detect Errors.” Added III.H.3, “Period of Availability of Federal Funds.” Deleted III.L.1.h, “Reporting – Financial

Reporting – Subrecipient Financial Reporting,” because it repeated general requirements in Part 3 of the Supplement.

- **CFDA 10.558** – Updated II, “Program Procedures;” III.E.1.b, “Eligibility – Eligibility for Individuals;” III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking;” and III.L.3.b, “Reporting – Special Reporting.” Added III.H, “Period of Availability of Federal Funds.”
- **CFDA 10.566** – Updated III.L.1, “Reporting – Financial Reporting,” to note that the SF-269, *Financial Status Report*, still is used by this program.
- **CFDA 10.568, 10.569** – Updated II, “Program Procedures;” III.G.1.a, “Matching, Level of Effort, Earmarking – Matching;” III.L.1, “Reporting – Financial Reporting;” and III.L.4, “Reporting – Section 1512 ARRA Reporting.” Deleted III.D, “Davis-Bacon Act.”
- **CFDA 10.582** – Updated II, “Program Procedures.”
- **CFDA 10.665, 10.566** – Changed name of cluster to add Forest Service to the start of the name to distinguish it from similar programs at the Department of the Interior. Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Added III.H, “Period of Availability of Federal Funds;” III.N.1, “Special Tests and Provisions – Public Comment;” and III.N.2, “Special Tests and Provisions – Certification.”
- **CFDA 10.760** – Updated II, “Program Procedures,” and IV, “Other Information.”
- **CFDA 10.766** – Updated II, “Program Procedures.”
- **CFDAs 11.010, 300, 307** – Added III.H, “Period of Availability of Federal Funds,” and III.J, “Program Income.” Changed III.L.3.c, “Reporting – Financial Reporting – Federal Financial Report,” to “Not Applicable.”
- **CFDA 11.557** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.F, “Equipment and Real Property Management;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.J, “Program Income.”
- **CFDA 12.400** – Updated II, “Program Procedures.” Changed III.L. 5, “Reporting – Subaward Reporting under the Transparency Act,” to “Applicable” for other than ARRA-funded cooperative agreements.
- **CFDA 12.401** – Updated II, “Program Procedures;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.H, “Period of Availability of Federal Funds.” Changed III.L. 5, “Reporting – Subaward Reporting under the

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

- **CFDA 14.157** – Updated II, “Program Procedures.”
- **CFDA 14.169** – Updated II. “Program Procedures,” and III.A, “Activities Allowed or Unallowed.”
- **CFDAs 14.218, 14.253, 14.254** – Updated II, “Program Procedures,” and III.I, “Procurement and Suspension and Debarment.”
- **CFDAs 14.228, 14.255** – Updated II, “Program Procedures,” and III.I, “Procurement and Suspension and Debarment.”
- **CFDA 14.241** – Updated II, “Program Procedures;” III.E.1.a, “Eligibility – Eligibility for Individuals;” and III.L.1, “Reporting - Financial Reporting.”
- **CFDA 14.256** – Updated II, “Program Procedures - Availability of Other Program Information,” and III.N.3, “Special Tests and Provisions – Environmental Reviews.” Changed III.L.5, “Reporting – Subaward Reporting under the Transparency Act,” to “Applicable.” Added a report to III.L.1, “Reporting - Financial Reporting.”
- **CFDA 14. 257** – Updated II, “Program Procedures - Availability of Other Program Information.”
- **CFDA 14.850** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.J, “Program Income.” Added III.B, “Allowable Costs/Cost Principles.” Updated and added a report to III.L.3, “Reporting - Special Reporting.” In III.N, “Special Tests and Provisions,” updated N.3, “Project-Based Budgeting and Accounting;” updated N.4, “Classification of Costs;” updated N.6, “Fees Charged for Centralized Services;” added N.7, “Prorating Front-line Centralized Services;” updated N.10, “Funding Central Office with Capital Fund Program Funds;” renumbered N.7, “Asset Management Fee,” N.8, “Management Fees,” N.9, “Allocated Overhead,” and N.10, “Funding Central Office with Capital Fund Program Funds,” to N.8, N.9, N.10, and N.11, respectively; added N.12, “PHA Utilities Operating Funding Requests;” and renumbered III.N.11, “Recording of Declarations of Trust Against Public Housing Property,” and III. N.12, “Depository Agreement,” to N.13 and N.14, respectively.
- **CFDA 14.867** – Updated II. “Program Procedures;” III.A.1 and 4, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking;” and III.N.1, “Special Tests and Provisions – Environmental Review - IHBG and NAHBG.” Added III.G.3.c, “Matching, Level of Effort, Earmarking – Earmarking.”

- **CFDAs 14.871, 14.879, 14.880** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.L.1.e(4)(a), “Reporting - Financial Reporting;” and IV, “Other Information.” Added III.B, “Allowable Costs/Cost Principles.”
- **CFDA 14.872** – Added III.B, “Allowable Costs/Cost Principles.”
- **CFDA 14.881** – Added III.B, “Allowable Costs/Cost Principles.”
- **CFDAs 14.907, 14.908, 14.908, 14.910** -Updated II, “Program Procedures - Availability of Other Program Information.”
- **CFDA 15.000** – Updated citations in “Introduction;” II, “Program Procedures;” and III.N, “Special Tests and Provisions – Investment and Deposit of Advance Funds.” Updated IV, “Other Information” to clarify requirements related to Pub. L. No. 102-477 demonstration projects.
- **CFDA 15.605** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E, “Equipment and Real Property Management;” III.G.1.a, “Matching, Level of Effort, Earmarking – Matching;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” III.J, “Program Income;” III.L.3, “Reporting - Special Reporting;” and III.N.3, “Special Tests and Provisions – Assent Legislation and Diversion of License Fees.”
- **CFDA 15.615** – Updated II, “Program Procedures.”
- **CFDA 15.668** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Added IV, “Other Information,” to reflect the change in CFDA number (from 15.426) because of the transfer of responsibility for the program within DOI.
- **CFDA 16.710** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1.a, “Activities Allowed or Unallowed;” III.B.1, “Allowable Costs/Cost Principles;” and III.G.1.b, “Matching, Level of Effort, Earmarking – Matching.” Added IV, “Other Information.”
- **CFDA 16.738** – Updated II, “Program Procedures.” Added III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDAs 17.207, 17.801, 17.804** – Updated I, “Program Objectives,” and II, “Program Procedures.”
- **CFDA 17.225** – Deleted language in the following sections to reflect the end of the Federal Additional Compensation (FAC) program: I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort,

Earmarking – Matching;” III.H, “Period of Availability of Federal Funds;” III.L1, Reporting – Financial Reporting;” III.N. 4, “Special Tests and Provisions – FAC Benefit Payments;” and IV. “Other Information.” Renumbered III.N.5, “EUC Benefit Payments” as III.N.4. Also updated II, “Program Procedures;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.N.2, “Special Tests and Provisions – UI Benefit Payments” for other changes. Deleted III.L.1.1, “Reporting – Financial Reporting – ETA-563” and changed III.L.2, “Reporting – Performance Reporting” to “Applicable” and added key line items.

- **CFDA 17.235** – Updated II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals;” and III.L.4, “Reporting – Section 1512 ARRA Reporting.”
- **CFDA 17.245** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.A, “Activities Allowed or Unallowed.”
- **CFDAs 17.258, 259, and 278** – Updated I, “Program Objectives;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Added IV, “Other Information;” to address changes in applicable CFDA numbers.
- **CFDA 17.264** – Updated I, “Program Objectives.”
- **CFDA 17.265** – Updated I, “Program Objectives.”
- **CFDAs 20.205, 20.219, 23.003** – Updated II, “Program Procedures;” and III.G.1.e and h, “Matching, Level of Effort, Earmarking – Matching.” Added III.N.7, “Special Tests and Provisions – Value Engineering.”
- **CFDA 20.223** – Updated II, “Program Procedures;” and III.I, “Procurement and Suspension and Debarment.”
- **CFDA 20.600** - Updated II, “Program Procedures;” and III.G, “Matching, Level of Effort, Earmarking;” to remove requirements for deleted programs.
- **CFDAs 21.012, 21.020** – Updated II, “Program Procedures - Availability of Other Program Information;” III.A, “Activities Allowed or Unallowed;” and IV, “Other Information.”
- **CFDA 45.129** – Updated II, “Program Procedures.”
- **CFDA 81.041** –Added IV, “Other Information;” to address revolving loan funds. Deleted III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking” and cross-reference in III.G.3.c
- **CFDA 81.128** – Added IV, “Other Information;” to address revolving loan funds.
- **CFDA 84.000** – Updated website addresses in II, “Program Procedures.”



- **CFDAs 84.010, 84.389** – Updated II, “Program Procedures;” III.H, “Period of Availability of Federal Funds;” and III.L.2, “Reporting – Performance Reporting.”
- **CFDAs 84.027, 84.173, 84.391, 84.392** – Updated III.A.2, “Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” and III.G.2.1 and 3, “Matching, Level of Effort, Earmarking – Level of Effort,” and “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 84.032-G** – Updated I, “Program Objectives;” II, “Program Procedures;” III.L.3, “Reporting – Special Reporting;” and in III.N, “Special Tests and Provisions,” N.3, “Conditions of Reinsurance Coverage;” N.4, “Death, Disability, Closed Schools, False Certification, Unpaid Refunds, Bankruptcy, and Teacher Loan Forgiveness Claims;” N.5, “Default Aversion Assistance;” N.7, “Federal Share of Borrower Payments;” N.11, “Collection Charges;” N.13, “Prohibited Inducements;” N.14, “Access to National Student Loan Data System (NSLDS);” and N.15, “Correct Handling of Loans Sold to the U.S. Department of Education.”
- **CFDA 84.032-L** – Updated I, “Program Objectives;” II, “Program Procedures;” III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort;” III.L.1, “Reporting – Financial Reporting;” III.N, “Special Tests and Provisions,” N.1, “Individual Record Review;” N.2, “Interest Benefits;” N.3, Special Allowance Payments;” N.6, “Payment Processing;” and N.8, “Timely Claim Filings by Lenders or Servicers;” and IV, “Other Information.”
- **CFDA 84.042, 84.044, 84.047, 84.066, 84.217** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.L.2, “Reporting – Performance Reporting.”
- **CFDA 84.048** – Updated II, “Program Procedures.” Deleted III.L.1.g, “Reporting – Financial Reporting,” because the information on subrecipient reporting repeated general requirements in Part 3 of the Supplement.
- **CFDA 84.126** – Updated III.L.1, “Reporting – Financial Reporting,” to make the SF 269 not applicable.
- **CFDA 84.181, 84.393** – Updated I, “Program Objectives;” and made citation changes to III.B, “Allowable Costs/Cost Principles,” and III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort.”
- **CFDA 84.186** – Updated website address in II, “Program Procedures - Availability of Other Program Information.”

- **CFDA 84.282** – Updated II, “Program Procedures,” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 93.210** – Updated I, “Program Objectives,” and II, “Program Procedures.” Updated citations throughout.
- **CFDA 93.217** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” and III.J, Program Income.”
- **CFDA 93.224** – Updated III.L.3, “Reporting – Special Reporting.” Added III.N.2, “Special Tests and Provisions – Section 340B Drug Pricing Program.”
- **CFDA 93.268** – Updated II, “Program Procedures;” III.J, “Program Income;” III.N.1, Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccine.”
- **CFDAs 93.558, 93.714, 93.716** – Updated II, “Program Procedures – Source of Governing Requirements,” and III.H, Period of Availability of Federal Funds for the period of availability of TANF emergency funds. Deleted III.N.6., “Special Tests and Provisions – TANF Emergency Fund Grants – FY 2009 and FY 2010” and moved relevant coverage to III, L.3, “Reporting – Special Reporting.” To clarify requirements related to Pub. L. No. 102-477 demonstration projects, modified II, “Program Procedures – Administration and Services – Tribes;” added language in III.C, “Cash Management;” added a new III. N.6, “Accountability, Deposit, and Investment of Lump-Sum Drawdowns;” and modified IV, “Other Information – *Tribal TANF Grantees under a Pub. L. No. 102-477 Demonstration Project.*”
- **CFDA 93.563** – Modified III.E.1, “Eligibility – Eligibility for Individuals,” to make it “Not Applicable.” Deleted III.N, Special Tests and Provisions,” to eliminate redundant review requirements.
- **CFDA 93.566** – Updated III.L.2, “Reporting – Performance Reporting,” to change name of required report and frequency of submission.
- **CFDAs 93.575, 93.596** – Deleted 93.713, ARRA Child Care and Development Block Grant, from the cluster and made conforming changes in II, “Program Procedures;” III.A, Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.L., “Reporting;” and IV, Other Information. Updated III.G.1, Matching, Level of Effort, Earmarking – Matching.” Updated website addresses. To clarify requirements related to Pub. L. No. 102-477 demonstration projects, modified language in II, “Program Procedures – Administration and Services;” added language in III.C, “Cash Management;” added a new III. N.3, “Accountability, Deposit, and Investment of Lump-Sum Drawdowns;” and modified IV, “Other Information – *Tribal CCDF Grantees under a Pub. L. No. 102-477 Demonstration Project.*”

- **CFDA 93.658** – Updated II, “Program Procedures – Source of Governing Requirements,” concerning availability of ARRA funds, and III.G.1.b, “Matching, Level of Effort, Earmarking – Matching” to add a reference to the *Federal Register* notice for calculating tribal Federal Medical Assistance Percentage (FMAP).
- **CFDA 93.659** – Updated II, “Program Procedures – Source of Governing Requirements,” concerning availability of ARRA funds, and III.G.1.b, “Matching, Level of Effort, Earmarking – Matching” to add a reference to the *Federal Register* notice for calculating tribal FMAP.
- **CFDA 93.667** – Updated III.A, “Activities Allowed or Unallowed,” and III.H, “Period of Availability of Federal Funds,” based on expiration of the one-time allotment due to the 2005 hurricanes. Added III.L, “Reporting,” due to applicability of subaward reporting requirements under the Transparency Act.
- **CFDAs 93.720, 93.775, 93.777, 93.778** – Updated II, “Program Procedures,” to explain changes in FMAP rates based on ARRA. Updated II, “Program Procedures,” and III.N.3, “ADP Risk Analysis and System Security Review,” to delete references to SAS 70. Added III.A.8, “Activities Allowed or Unallowed,” for the electronic health records incentive program and added language to IV, “Other Information,” concerning that program and relation to OMB Circular A-133.
- **CFDA 93.914** – Updated citation in III.A.3, “Activities Allowed or Unallowed – Activities Unallowed.”
- **CFDA 93.917** – Updated citation in III.A.6 “Activities Allowed or Unallowed – Activities Unallowed.” Added a new paragraph 2 to III.J, “Program Income,” and renumbered the existing paragraphs. Added III.N, “Special Tests and Provisions – Section 340B Drug Pricing Program.”
- **CFDA 93.918** – Updated citation in III. A.2.d, “Activities Allowed or Unallowed – Activities Unallowed.” Added III.N, “Special Tests and Provisions – Section 340B Drug Pricing Program.”
- **CFDA 94.006** – Updated III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.L.3, “Reporting – Special Reporting.”
- **CFDAs 94.011, 94.106** – Updated III.E.1, “Eligibility – Eligibility for Individuals.”
- **CFDAs 96.001, 96.006** – Revised to eliminate Paperwork Reduction Act clearance numbers from agency-specific reports under III.L.1, “Reporting – Financial Reporting,” based on a determination that the State Disability

Determination Services (DDS) function that completes the forms is not considered a member of the “public.”

- **CFDA 97.036** – Updated I, “Program Objectives” and II, “Program Procedures.”
- **CFDA 97.039** – Deleted information under IV, “Other Information,” related to a waiver of prior approval requirements for States affected by Hurricanes Katrina and Rita.
- **CFDA 97.067** – Deleted CFDA 97.004. Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.N, “Special Tests and Provisions – Subgrant Awards;” and IV, “Other Information.”
- **CFDA 97.107** – Revised I, “Program Objectives,” II, “Program Procedures,” III.A, “Activities Allowed or Unallowed,” and III.B, “Allowable Costs/Cost Principles,” to limit applicability to Hurricanes Gustav and Ike.

## Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
  - *ED programs:* Updated II, “Program Procedures;” III.C, “Cash Management;” III.E.1, “Eligibility – Eligibility for Individuals;” III.L.1, “Reporting – Financial Reporting;” III.L.3.a, “Reporting – Special Reporting;” and III.L.4, “Reporting – Section 1512 ARRA Reporting.” In III.N, “Special Tests and Provisions,” updated the following: N.2, “Verification;” N.3, “Disbursements To or On Behalf of Students;” N.4, “Return of Title IV Funds – Applicable After a Student Begins Attendance;” N.5, “Enrollment Reporting (FFEL and Direct Loan);” N.9, “Institutional Eligibility;” and N.11, “Written Arrangements with Another Institution, Consortium, or Organization to Provide Educational Programs.” Deleted III.N.12, “Denying Students’ Access to Lenders of Their Choice.” Renumbered from 13 to 12 and updated III.N.12, “Short Term Programs at Postsecondary Vocational Institutions.” Updated IV, “Other Information.” Updated Appendix A, “Student Eligibility Compliance Requirements,” including removing the FFEL column.
  - *HHS programs:* Updated II, “Program Procedures.”
- **Research and Development Cluster**
  - Updated I, “Program Objectives,” and III.A, “Activities Allowed or Unallowed” to remove outdated information. Updated III.N.2, “Indirect Cost Limitation,” based on elimination of the requirement in FY 2011.
- **Other Clusters**

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

### **Part 6 - Internal Control**

- No changes.

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

- None.

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

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

### **Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements**

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

### **Appendix III - Federal Agency Contacts for A-133 Audits**

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

### **Appendix IV - Internal Reference Tables**

- Updated tables for changes in this Supplement.

### **Appendix V - List of Changes for the 2012 Compliance Supplement**

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

### **Appendix VI - Disaster Waivers and Special Provisions Affecting Single Audits**

- No changes.

### **Appendix VII - Other OMB Circular A-133 Advisories**

- Updated the list of ARRA programs not covered in Parts 4 or 5 of the Supplement, but potentially subject to an A-133 audit, based on programs added or deleted with this update.

- Changed “American Recovery and Reinvestment Act - Effect of Expenditures of ARRA Awards on Major Program Determination - Type A Programs With ARRA Expenditures (SFA Excluded) to recognize the effect of small amounts of ARRA funding on Type A programs. The changed language indicates that a Type A program or cluster can be considered low risk if the program/cluster was audited as a major program in either of the two prior audit periods.
- Updated “Clarification of Low-Risk Auditee Criteria.”

#### **Appendix VIII – SSAE 16 Examinations of EBT Service Organizations**

- No changes.

#### **Appendix IX - Compliance Supplement Core Team**

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