

## **Appendix V**

### **List of Changes for the 2000 Compliance Supplement**

This Appendix provides a list of changes from the OMB Circular A-133 Compliance Supplement issued in April 1999 to this 2000 Supplement.

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

- ! Updated for the effective date of this Supplement.
- ! Revised description of Appendix VI to include other OMB Circular A-133 advisories.
- ! Added descriptions of new appendices titled "SAS 70 Examinations of EBT Service Organizations (Appendix VII)" and "Compliance Supplement Core Team (Appendix VIII)."
- ! Added reference to the Federal Audit Clearinghouse on the Internet.

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

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

#### **Part 3 - Compliance Requirements**

- ! Introduction - Under State, Local, and Indian Tribal Governments clarified that the A-102 Common Rule does not apply to grants and subgrants to State or local (public) institutions of higher education and hospitals. Revised references to non-profit organizations to clarify that non-profit organizations include institutions of higher education and hospitals.
- ! F. Equipment - Revised references to non-profit organizations to clarify that non-profit organizations include institutions of higher education and hospitals. Clarified applicability of suggested audit procedures 1 and 2 for real property management.
- ! I. Procurement and Suspension and Debarment - Revised references to non-profit organizations to clarify that non-profit organizations include institutions of higher education and hospitals.
- ! J. Program Income - Revised audit objective and suggested audit procedures to test that program income was correctly determined.

**Part 4 - Agency Program Requirements**

! Added the following new programs:

	<u>Page No.</u>
<b>10 United States Department of Agriculture (USDA)</b>	
10.500 - Cooperative Extension Service	4-10.500
10.665 - Schools and Roads--Grants to States	4-10.665
10.666 - Schools and Roads--Grants to Counties	4-10.665
<b>14 Department of Housing and Urban Development (HUD)</b>	
14.854 - Public and Indian Housing Drug Elimination Program	4-14.854
14.867 - Indian Housing Block Grants	4-14.867
<b>16 Department of Justice (DOJ)</b>	
16.710 - Public Safety and Partnership and Community Policing Grants (COPS)	4-16.710
<b>21 Department of the Treasury</b>	
21.020 - Community Development Financial Institutions Program	4-21.020
<b>23 Appalachian Regional Commission (ARC)</b>	
23.003 - Appalachian Development Highway System	4-20.205
<b>81 Department of Energy (DOE)</b>	
81.042 - Weatherization Assistance for Low-income Persons	4-81.042
<b>84 Department of Education (ED)</b>	
84.066 - TRIO--Educational Opportunity Centers	4-84.042
84.217 - McNair Post-Baccalaureate Achievement	4-84.042
84.276 - Goals 2000--State and Local Education Systemic Improvement Grants	4-84.276
84.282 - Charter Schools	4-84.282
84.287 - Twenty-First Century Community Learning Centers	4-84.287
84.318 - Technology Literacy Challenge Fund Grants	4-84.318
84.340 - Class Size Reduction	4-84.340
<b>93 Department of Health and Human Services (HHS)</b>	
93.210 - Tribal Self-Governance Demonstration Program: Planning and Negotiation Cooperative Agreements and IHS Compacts	4-93.210
93.556 - Family Preservation and Support Services	4-93.556
93.645 - Child Welfare Services - State Grants	4-93.645
93.659 - Adoption Assistance	4-93.659
93.767 - State Children's Insurance Program (CHIP)	4-93.767
93.958 - Block Grants for Community Mental Health Services	4-93.958
93.994 - Maternal and Child Health Services Block Grant	

to the States

4-93.994

- ! Food for Progress Programs and Section 416(b) Program - Updated Internet reference under "L.2.b Performance Reporting."
- ! CFDA 10.551 and 10.561 - Under "II. Program Procedures," updated section, added paragraphs regarding required examination of State Electronic Benefit Transfer (EBT) service providers by an independent auditor, and added "Availability of Other Program Information." Updated "G.1 Matching."
- ! CFDA 10.553, 10.555, 10.556, and 10.559 - Updated "II. Program Procedures" and added "Availability of Other Program Information." Updated Internet reference under "E.1.a Eligibility for Individuals." Added "I. Procurement and Suspension and Debarment."
- ! CFDA 10.557 - Updated "II. Program Procedures" and added "Availability of Other Program Information." Under "A.1 Activities Allowed or Unallowed," clarified allowability of laboratory costs. Updated "E.1 Eligibility for Individuals" regarding physical presence and proof of residency requirements and added Internet reference for the poverty guidelines. Under "E.1.d Nutritional Risk," changed infant exemption from anemia testing from six to nine months of age.
- ! CFDA 10.558 - Updated "II. Program Procedures" and added "Availability of Additional Program Information."
- ! CFDA 10.566 - Corrected Part 2, "Matrix of Compliance Requirements" to show "N. Special Tests and Provisions" as not applicable.
- ! CFDA 10.760 - Under "II. Program Procedures," revised information on eligibility of grant applicants for Project Grants for Water and Waste Disposal Systems. Updated reporting requirements under "L.1 Financial Reporting."
- ! CFDA 10.766 - Updated "II. Program Procedures." Updated references to regulations in "A. Activities Allowed or Unallowed."
- ! CFDA 12.401 - Updated "II. Program Procedures." Updated legal references under "A.3 Activities Allowed or Unallowed." Revised "H. Period of Availability of Federal Funds" to clarify that the State prepares and the USPFO reviews the need determination.
- ! CFDA 14.157 - Under "II. Program Procedures," corrected date error and updated legal reference. Under "A.3 Activities Allowed or Unallowed" updated legal reference and revised paragraph regarding use of project facilities. Updated legal reference under "E.1 Eligibility for Individuals." Under L.1 Financial Reporting," removed reports *HUD-52670 Application for Housing Assistance Payments* and *HUD-52670A Schedule of Tenant Assistance Payments Due*.

- ! CFDA 14.218 and 14.219 - Under "I. Program Objectives," updated references to Federal regulations. Added "Source of Governing Requirements under "II. Program Procedures." Under "A. Activities Allowed or Unallowed," made clarifications concerning the HUD-Administered Small Cities Program. Under "G.3 Earmarking," added language specifying earmarking requirements under Small Cities Program for Hawaii and New York. Under "L.1 Financial Reporting" removed the Performance and Assessment Report.
  
- ! CFDA 14.228 - Under "II. Program Procedures," added "Source of Governing Requirements." Updated "A.1 Activities Allowed or Unallowed" for activities under CDBG State Program and guaranteed loan funds. Under "G.3 Earmarking," added requirement for public services earmark. Deleted additional guidance in "M. Subrecipient Monitoring."
  
- ! CFDA 14.231 - Updated "II. Program Procedures." Under "G.1 Matching," updated regulatory reference. Under "G.3 Earmarking," updated percentage in "G.3.a" and regulatory reference in "G.3.b." Under "N. Special Tests and Provisions," updated regulatory references.
  
- ! CFDA 14.235 - Clarified "A. Activities Allowed or Unallowed" by adding regulatory reference. Updated "G.1 Matching" to add new matching requirement for supportive services.
  
- ! CFDA 14.850 - Updated "II. Program Procedures." Updated "L.2 Performance Reporting." Corrected Part 2, "Matrix of Compliance Requirements" to show "A. Activities Allowed or Unallowed" as not applicable.
  
- ! CFDA 14.855 and 14.857 - Updated "II. Program Procedures." Updated regulatory reference in "N.2 Reasonable Rent" and "N.5 HQS Enforcement."
  
- ! CFDA 14.862 - Under "L.1 Financial Reporting," removed the status and evaluation report.
  
- ! BIA Cross-Cutting Section - Updated statutory references for the Department of Interior and Related Agencies Appropriations Act of 1999. Revised "H. Period of Availability of Funds" to reflect that funds are available until expended.
  
- ! CFDA 15.021 - Under "A. Activities Allowed or Unallowed" corrected legal reference.
  
- ! CFDA 15.022 - Changed Part 2, "Matrix of Compliance Requirements" to show "D. Davis-Bacon" as applicable.
  
- ! CFDA 15.030 - Under "A. Activities Allowed or Unallowed" corrected legal reference.

- ! CFDA 15.605 and 15.611 - Under "II. Program Procedures," added "Source of Governing Requirements" and "Availability of Other Program Information." Under "G.3.b Aquatic Education," revised earmark from 12.5 to 15 percent and updated statutory reference. Under "G.3.c Recreational Boating Access Facilities," revised earmark from 12.5 to 15 percent.
  
- ! CFDA 16.579 - Under "II. Program Procedures," updated "Source of Governing Requirements."
  
- ! CFDA 17.207, 17.801, and 17.804 - Changed references to Job Training Partnership Act (JTPA) to Workforce Investment Act of 1999 (WIN) and changed legal references accordingly. Under "A. Activities Allowed or Unallowed," added paragraph "A.7 Section 7(e)."
  
- ! CFDA 17.225 - Updated "II. Program Procedures" and moved legal references to new heading "Source of Governing Requirements." Updated "L.1.a Financial Reporting."
  
- ! CFDA 17.235 - Under "E.1 Eligibility," added Internet reference for poverty guidelines.
  
- ! CFDA 17.247 - Under "II. Program Procedures," added "Source of Governing Requirements." Under "E.1 Eligibility for Individuals," added Internet reference to poverty guidelines. Added clarifying language under "L.1 Financial Reporting."
  
- ! CFDA 17.251 - Under "I. Program Objectives," moved references to laws to "II. Program Procedures" under "Source of Governing Requirements." Under "A.1.b Activities Allowed or Unallowed," added limitation on the number of weeks of participation in community service employment (CSE).
  
- ! CFDA 17.253 - Updated legal reference under "E.1.b Eligibility."
  
- ! CFDA 20.205 - Supplement was substantially revised due to issuance of new program regulations. Added CFDA 23.003, Appalachian Development Highway System, to form Highway Planning and Construction Cluster.
  
- ! CFDA 20.500 and 20.507 - Updated names of programs. Updated "I.2 Procurement and Suspension and Debarment," for changes in Disadvantaged Business Enterprises (DBE) requirements. Updated regulatory reference in "L.3 Special Reporting."
  
- ! CFDA 20.600 and 20.601 - Revised "G.1.b Matching."
  
- ! CFDA 45.129 - Revised "II. Program Procedures" and "A. Activities Allowed or Unallowed" to clarify regrants. Deleted "E.3 Eligibility for Subrecipients" and

changed Part 2, "Matrix of Compliance Requirements" to show "E. Eligibility" as not applicable.

- ! CFDA 66.458 - Updated "II. Program Procedures." Revised discussion of administrative expenses in "A. Activities Allowed or Unallowed." Under "C. Cash Management," changed references from Letter-of-Credit (LOC) to EPA Automated Clearinghouse (ACH). Under "L.3 Special Reporting," deleted report details and added CFR reference.
- ! CFDA 66.468 - Updated "II. Program Procedures" and updated legal reference under "Source of Governing Requirements." Clarified "C.5 Set Asides." Under "G.1.a Matching," added requirements for payment of State matching and updated legal reference, and under "G.1.b Matching," added paragraph clarifying use of funds as a credit towards meeting match requirements. Clarified "H. Period of Availability of Funds," "J. Program Income," "N.1 Environmental Review Requirements," and "N.2. Binding Commitments." Revised "N.3 Deposits to DWSRF." Deleted "N.6. Disadvantaged Assistance." Corrected Part 2, "Matrix of Compliance Requirements" to show "D. Davis-Bacon" as not applicable.
- ! CFDA 83.543 - Updated "II. Program Procedures." Under "E.1 Eligibility for Individuals," updated statutorily maximum disaster relief amounts. Revised "G.1 Matching," indicating ability of State Governors to request a loan of the State's 25 percent matching share. Removed FEMA Form 76-28, Disaster Automated Reporting and Information System (DARIS) Status Report, from "L.1 Financial Reporting." Corrected Part 2, "Matrix of Compliance Requirements" to show "D. Davis-Bacon Act" as not applicable and "E. Eligibility" as applicable.
- ! CFDA 83.544 - Updated "II. Program Procedures." Under "L.1 Financial Reporting," indicated the SF-269 is not applicable and that the FEMA 20-10 *Financial Status Report* is used instead; and updated information on the *Public Assistance Program* report. Changed Part 2, "Matrix of Compliance Requirements" to show "F. Equipment and Real Property Management," "I. Procurement and Suspension and Debarment," and "M. Subrecipient Monitoring" as applicable.
- ! Department of Education Cross-Cutting Section - Updated for new Education programs added to the Supplement. Updated "Period of Availability of Federal Funds" for the Vocational Education program.
- ! CFDA 84.002 - Program was substantially revised due to changes enacted by Title II of the Workforce Investment Act of 1998.
- ! CFDA 84.032 - Under "Source of Governing Requirements," added availability of program regulations. Revised "N.5 Default Aversion Assistance" and "N.10 Federal Fund and Agency Operating Fund" to reflect requirements under new program regulations effective July 1, 2000.

- ! CFDA 84.042, 84.044, 84.047 - Added CFDA 84.066 and 84.217 to this cluster.
- ! CFDA 84.048 - Program was substantially revised due to changes enacted by the Carl D. Perkins Vocational and Technical Education Act of 1998.
- ! CFDA 93.558 - Supplement was substantially revised due to issuance of final program regulations.
- ! CFDA 93.569 - Supplement was substantially revised due to changes enacted by the Community Services Block Grant Act of 1998 that re-authorized this program.
- ! CFDA 93.575 and 93.596 - Added paragraph under "II. Program Procedures," elaborating nature of coordination and collaboration between Head Start and CCDF. Revised "G.3.c Specific Earmark." Under "H. Period of Availability of Federal Funds" updated example. Under "L.1.e Reporting," clarified reports due from States and Territories and those due from Federally-recognized tribes.
- ! CFDA 93.600 - Updated "II. Program Procedures, Administration and Services." Clarified "B. Allowable Costs/Cost Principles."
- ! CFDA 93.658 - Revised "H. Period of Availability of Federal Funds." Under "L.1 Financial Reporting," added Foster Care financial report.
- ! CFDA 93.914 and 93.915 - CFDA 93.914 was eliminated as a separate CFDA and the program was combined with CFDA 93.915, eliminating HIV as a cluster. The HIV program (CFDA 93.915) now appears in Part 4 under page number 4-93.915 rather than 4-93.914.
- ! CFDA 93.959 - Updated "A.7 Activities Allowed or Unallowed" regarding unallowed expenditure of funds on needle exchange programs. Updated "G.3 Earmarking" to add regulatory reference.
- ! CFDA 94.006 - Updated "II. Program Procedures." Updated "A. Activities Allowed or Unallowed" on use of grant funds. Under "E.1 Eligibility for Individuals," updated allowances for 2000-2001.
- ! CFDA 94.011 and 94.016 - Updated legal references throughout. Deleted language under "E.1 Eligibility of Individuals" regarding requirement of program to determine management responsibility of non-stipended participants.
- ! CFDA 96.001 and 96.006 - Added "IV. Other Information." Changed Part 2, "Matrix of Compliance Requirements" to show "H. Period of Availability of Funds" as applicable.

## **Part 5 - Clusters of Programs**

- ! Student Financial Aid Cluster - Revised "II. Program Procedures" for the Higher Education Amendments of 1998 and made other clarifications in this section. Updated "C. Cash Management" for new cash monitoring method. Updated and revised "E.1 Eligibility for Individuals." Updated "G.3 Earmarking" for percentage change. Updated "L.1 Financial Reporting" for Pell payment data submission. Updated "L.3 Special Reporting" for the FPL and Grant Overpayment Reporting to the National Student Loan Data Systems. Updated "N.3 Disbursement To Or On Behalf of Students." Updated "N.4 Refund/Return of Title IV Funds" for the Higher Education Amendments of 1998."
- ! 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**

- ! Removed reference to the President's Council on Integrity & Efficiency publication, *Revised Program Audit Guide Listing*.

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

- ! Updated "Background" to reflect that Adoption Assistance (CFDA 93.659) has been added to this Supplement.

### **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 2000 Compliance Supplement**

- ! Updated this appendix to provide a list of changes from the OMB Circular A-133 Compliance Supplement issued in April 1999 to this 2000 Supplement.

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

- ! Revised title to reflect inclusion of other advisories and added advisory on impact of Y2K on audits of Federal awards under OMB Circular A-133.

#### **Appendix VII - SAS 70 Examinations of EBT Service Organizations**

- ! Added this appendix to give guidance on the examinations required of EBT service centers for the Food Stamps program (CFDA 10.551) in accordance with the American Institute of Certified Public Accountants Statement on Auditing Standards (SAS) 70, Service Organizations.

#### **Appendix VIII - 2000 Compliance Supplement Core Team**

- ! Added this appendix to recognize contributions of interagency team to the production of this Supplement.