

## **APPENDIX V**

### **LIST OF CHANGES FOR THE 2011 COMPLIANCE SUPPLEMENT**

This Appendix provides a list of changes from the 2010 OMB Circular A-133 Compliance Supplement, dated June 2010.

#### **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 14.228, Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
    - CFDA 14.255, Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – (Recovery Act Funded)
    - CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants (TEACH) Grants
    - CFDA 93.889, National Bioterrorism Hospital Preparedness Program
  - Add to Part 4 CFDA 11.010, Community Trade Adjustment Assistance
  - Add to Part 4 CFDA 12.400, Military Construction, National Guard
  - Add to Part 4 CFDA 15.236, Environmental Quality and Protection Resource Management
  - Add to Part 4 CFDA 15.504, Water Reclamation and Reuse Program
  - Add to Part 4 CFDA 16.803, Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories
  - Add to Part 4 CFDA 16.804, Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government
  - Add to Part 4 CFDA 20.223, Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
  - Add to Part 4 CFDA 20.933, Surface Transportation Infrastructure-Discretionary Grants for Capital Investments II

- Add to Part 4 CFDA 21.012, Native Initiatives
- Add to Part 4 CFDA 81.041, State Energy Program
- Add to Part 4 CFDA 81.128, Energy Efficiency and Conservation Block Grant Program (EECBG)
- Add to Part 4 CFDA 84.377, School Improvement Grants
- Add to Part 4 CFDA 84.388, School Improvement Grants, Recovery Act
- Add to Part 4 CFDA 84.395 – State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grants, Recovery Act
- Add to Part 4 CFDA 84.410, Education Jobs Fund
- Add to Part 4 CFDA 93.508, Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program
- Add to Part 4 CFDA 93.718, Health Information Technology Regional Extension Centers Program
- Add to Part 4 CFDA 93.719, ARRA - State Grants to Promote Health Information Technology
- Add to Part 4 CFDA 93.720 –ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative
- Delete from Part 4 CFDA 84.357, Reading First State Grants, which is no longer an active program.
- Delete from Part 4 CFDA 84.938, Hurricane Education Recovery, which is no longer an active program.
- Add to Part 5 CFDA 84.037, Perkins Loan Cancellations
- Add to Part 5 CFDA 84.408, Postsecondary Education Scholarships for Veteran’s Dependents
- Add to Part 5 CFDA 93.264, Nurse Faculty Loan Program (NFLP)
- Add to Part 5 CFDA 93.407, ARRA - Scholarships For Disadvantaged Students
- Add to Part 5 CFDA 93.408, ARRA - Nurse Faculty Loan Program

**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.
- Show in bold font all programs in the Supplement affected by ARRA
- For existing programs that added or removed compliance requirements, the matrix was updated or corrected based on the program supplement in Part 4 and as follows.
  - Added M, “Subrecipient Monitoring,” for CFDA 11.557, Broadband Technologies Opportunity Program
  - Added L, “Reporting,” for CFDA 15.022, Tribal Self-Governance
  - Added N, “Special Tests and Provisions,” for CFDA 15.047, Indian Education Facilities, Operation, and Maintenance (due to ARRA funding)
  - Deleted M, “Subrecipient Monitoring,” for CFDA 16.710, Public Safety Partnership and Community Policing Grants
  - Added K, “Real Property Acquisition and Relocation Assistance,” for CFDA 97.039, Hazard Mitigation Grant Program (HMGP).

**Global Requirements Affecting Parts 3, 4, and 5**

Several global requirements affect Part 3 and the individual program supplements/clusters in Parts 4 and 5 the 2011 OMB Circular A-133 Compliance Supplement.

First, agencies were required to transition from the use of the SF-269, *Financial Status Report*, and SF-272, *Federal Cash Transactions Report*, to use of the SF-425, *Federal Financial Report*, by October 1, 2009. While most agencies, programs, or awards have fully transitioned to the new form, for the 2011 Supplement, references to the SF-269 and SF-272 have been retained to inform the auditor if for some part of the audit period the prior form may have been submitted. For those programs that have completed the transition since the 2010 Supplement, changes have been made to reflect that; however, they are not called out separately in this Appendix. Therefore, in most cases, the superseded reports are shown as “Not Applicable.” If there is a distinction between the use of the SF-425 for cash reporting and expenditure reporting, it is noted.

Second, in order to assist the auditor to determine whether reporting under the Transparency Act applies, a new “**III.L.5, Subaward Reporting under the Transparency Act,**” has been added to each program supplement/cluster to indicate whether this reporting is “Applicable” or “Not Applicable.” Note that, at the current time, this reporting at the program level may be “Not Applicable” for several different reasons: (1) there are no subawards under the program; (2) the program is exempt from this requirement because it is ARRA-funded; or (3) the program is other than a grant or cooperative agreement program. In the latter case, this designation may change once additional types of financial assistance are made subject to the Transparency Act’s reporting requirements.

Because programs/awards with ARRA funding are exempt from the Transparency Act subaward reporting requirements, we have noted that for those programs or clusters with ARRA and non-ARRA funding, that the Transparency Act reporting only applies to non-ARRA funds.

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

- Updated “Introduction.”
- Updated, I, “Procurement and Suspension and Debarment” by including additional information related to international agreements and the Buy-American Act.
- Updated L, “Reporting,” to clarify the use of “best available data” for ARRA quarterly reporting.
- Updated L, “Reporting,” and M, “Subrecipient Reporting,” to add requirements related to subaward reporting under the Transparency Act and, as appropriate, compare them with ARRA requirements.
- Updated M, “Subrecipient Monitoring,” to add the requirement that non-ARRA first-tier subrecipients must obtain DUNS numbers as part of eligibility for a subaward and to clarify that, for ARRA awards, a subrecipient is not required to be registered in CCR at the time of the subaward.
- Removed statement in each section of Part 3 related to dual-purpose testing because this is covered in the AICPA Audit Guide-Government Auditing standards and Circular A-133 Audits and inclusion in the Supplement is redundant.

### **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 requirements,” the following changes have been made in Part 4:

- **CFDA 10.500** – Updated II, “Program Procedures” and III.L.1, “Reporting – Financial Reporting.”

- **CFDA 10.551, 10.561** – Updated II, “Program Procedures;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and IV, “Other Information.” Added III.H, “Period of Availability of Federal Funds.”
- **CFDA 10.553, 10.555, 10.556, and 10.559** – Updated III.E.1.c, “Eligibility – Eligibility for Individuals;” III.I.1.c, “Procurement and Suspension and Debarment; and III.L.1, “Reporting – Financial Reporting.” Deleted III.L.1.h, “Reporting – Financial Reporting – Subrecipient Financial Reporting,” because it repeated general requirements in Part 3 of the Supplement.
- **CFDA 10.557** – Updated II, “Program Procedures;” III.A.1.c, “Activities Allowed or Unallowed;” III.B.2.b, “Allowable Costs/Cost Principles;” III.E.1.b. and c, “Eligibility – Eligibility for Individuals;” and III.J, “Program Income.”
- **CFDA 10.558** – Updated the entire program supplement to change “administering agency(ies)” to “State agency(ies).” Updated II, “Program Procedures;” and III.L.1, “Reporting – Financial Reporting.” Deleted III.L.1.h, “Reporting – Financial Reporting – Subrecipient Financial Reporting,” because it repeated general requirements in Part 3 of the Supplement.
- **CFDA 10.582** – Updated III.E.3.c, “Eligibility – Eligibility for Subrecipients.”
- **CFDA 10.760** – III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.L.1, “Reporting – Financial Reporting.”
- **CFDA 10.766** – Updated II, “Program Procedures.”
- **CFDA 11.300** – Added CFDA 11.010 to this cluster and changed name of cluster to Economic Development Cluster; made additional changes to reflect inclusion of new program or other updates, including I, “Program Objectives;” II, “Program Procedures;” III.A.1, Activities Allowed or Unallowed – Activities Allowed;” III.C, “Cash Management;” III.D, “Davis-Bacon Act;” III.F, “Equipment and Real Property Management;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.L.1, “Reporting – Financial Reporting;” and III.L.3, “Reporting – Special Reporting.” III.N.2, “Special Tests and Provisions – Loan Requirements” was revised to remove the certification requirement.
- **CFDA 11.557** – Updated throughout to reflect additional initiatives, rounds of funding, and lessons learned. This includes changes to I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.D, “Davis-Bacon-Act;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.H, “Period of Availability of Federal Funds;” III.L.2, “Reporting – Performance Reporting;” and III.N. 2, “Special Tests and Provisions – Nondiscrimination and Interconnection Obligations” (renumbered as III.N.1). Deleted III.N.1, “Special Tests and Provisions – Broadband Data Collection.” Added III.F, “Equipment and Real Property Management,” III.J, “Program

Income;” and III.N.2, “Special Tests and Provisions – Duplicate Federal Funding for Broadband Projects.”

- **CFDA 11.558** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.H, “Period of Availability of Federal Funds.”
- **CFDA 14.157** – Updated II, “Program Procedures.”
- **CFDA 14.169** – Updated II, “Program Procedures;” and III.A, “Activities Allowed or Unallowed.”
- **CFDA 14.181** – Updated II, “Program Procedures.”
- **CFDA 14.218, 14.253, 14.254** – Updated II, “Program Procedures.”
- **CFDA 14.228, 14.255** – Updated program names (see changes to Table of Contents above); I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” III.J, “Program Income;” III.L.1, “Reporting – Financial Reporting;” III.N.3, “Special Tests and Provisions – Citizen Participation;” and IV, “Other Information.”
- **CFDA 14.257** -Updated II, “Program Procedures - Availability of Other Program Information,” and III.L.1, “Reporting - Financial Reporting.”
- **CFDA 14.850** – Updated II, “Program Procedures,” and III.A.1, “Activities Allowed or Unallowed.” In III.N, “Special Tests and Provisions,” updated N.4, “Classification of Costs;” N.5, “Balance Sheet Allocations;” N.6, “Fees Charged for Centralized Services;” N.7, “Asset Management Fee;” and N.8, “Management Fees.” Added III.N.9, “Allocated Overhead” and renumbered N.9, “Funding Central Office with Capital Fund Program Funds,” to N.10; and renumbered and updated III.N.10, “Recording of Declarations of Trust Against Public Housing Property,” and III. N.11, “Depository Agreement,” to N.11 and N.12, respectively.
- **CFDA 14.871, 14.880** – Updated III.A.1.b, “Activities Allowed or Unallowed.”
- **CFDA 14.872, 14.884, 14.885** – Updated II, “Program Procedures;” III.A.1.b, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.I, “Procurement and Suspension and Debarment;” and III.N.8, “Special Tests and Provisions – Environmental Review.”
- **CFDA 15.231** – Updated I, “Program Objectives.”
- **CFDA 15.426** – Updated I, “Program Objectives,” and II, “Program Procedures.”

- **CFDA 15.504** – Updated II, “Program Procedures;” III.A.1.b, “Activities Allowed or Unallowed;” III.D, “Davis-Bacon Act;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 15.518** – Updated II, “Program Procedures;” III.C, “Cash Management;” and III.D, “Davis-Bacon Act.”
- **CFDA 15.605** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” and III.G.1.a, “Matching, Level of Effort, Earmarking – Matching.”
- **CFDA 16.710** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.B.1, “Allowable Costs/Cost Principles;” III.G.1.a, “Matching, Level of Effort, Earmarking – Matching;” III.L.1, “Reporting – Financial Reporting;” and III.L.2, “Reporting – Performance Reporting.”
- **CFDA 16.738** – Added two ARRA programs to make this a cluster. Updated I, “Program Objectives;” II, “Program Procedures;” and III.A, “Activities Allowed or Unallowed.” Added III.D, “Davis-Bacon Act.” Updated III.L.1, “Reporting – Financial Reporting.”
- **CFDA 17.225** – Updated for changes in availability of unemployment compensation and to add Emergency Unemployment Compensation 2008 (EUC08). Changes made under I, “Program Objectives;” II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.H, “Period of Availability of Federal Funds;” and III.N.4, “Special Tests and Provisions – FAC Benefit Payments.” Added a new III.N.5, “Special Tests and Provisions – EUC Benefit Payments.”
- **CFDA 20.000** – Updated III.I, “Procurement and Suspension and Debarment,” and III.N.1, “Special Tests and Provisions – Charter Service.”
- **CFDA 20.205, 20.219, 23.003, 20.933** – Updated II, “Program Procedures.”
- **CFDA 20.500, 20.507** – Updated II, “Program Procedures;” and III.L.1, “Reporting – Financial Reporting.”
- **CFDA 20.509** - Updated III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.L.1, “Reporting – Financial Reporting.”
- **CFDA 21.020** – To reflect inclusion of the Native American portion of the program, updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.3, “Eligibility – Eligibility for Subrecipients;” and III.G.1, “Matching, Level of Effort, Earmarking – Matching;” Also, removed III.B, “Allowable Costs/Cost Principles,” because it does not contain program-specific information; and updated III.L.1, “Reporting – Financial Reporting,” and IV, “Other Information.”

- **CFDA 66.458** –Updated language in IV, “Other Information,” to clarify the nature of subawards and the effect on completing the Schedule of Expenditures of Federal Awards (SEFA).
- **CFDA 66.468** – Updated language in IV, Other Information, to clarify the nature of subawards and the effect on completing the SEFA.
- **CFDA 84.000** – Added programs CFDA 84.377, CFDA 84.388, CFDA 84.394, CFDA 84.395, CFDA 84.397, and CDFA 84.410 throughout the section. Deleted programs CFDA 84.357 and CFDA 84.938. Updated Introduction; II, “Program Procedures;” III.B.1, “Allowable Costs/Cost Principles;” III.C, “Cash Management;” III.G.2 and 3, “Matching, Level of Effort, Earmarking – Level of Effort” and “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds;” III.L.1, “Reporting – Financial Reporting;” III.N.2, “Special Tests and Provisions – Schoolwide Programs (SEAs/LEAs);” and III.N.3, “Special Tests and Provisions – Comparability (SEAs/LEAs).” III.L.1, “Reporting – Financial Reporting.” Deleted III.L.1.f, “Reporting – Financial Reporting,” because it repeated general requirements in Part 3 of the Supplement.
- **CFDA 84.010, 84.389** – Updated II, “Program Procedures;” III.A.2, “Activities Allowed or Unallowed;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Added III.L.2, “Reporting – Performance Reporting.”
- **CFDA 84.011** - Updated III.E.1, “Eligibility – Eligibility for Individuals,” and III.L.3, “Reporting – Special Reporting.” In III.N, “Special Tests and Provisions,” updated the following sections: N.4, “Priority for Services;” N.5, “Subgrant Process (SEAs);” and N.6, “Child Counts – Quality Control Process.”
- **CFDA 84.027, 84.173, 84.391, 84.392** – Updated III.B, “Allowable Costs/Cost Principles;” III.G.2 and 3, “Matching, Level of Effort, Earmarking – Level of Effort,” and “Matching, Level of Effort, Earmarking – Earmarking;” and III.L.3, “Reporting – Special Reporting.”
- **CFDA 84.032-G** – Updated II, “Program Procedures.”
- **CFDA 84.032-L** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.L.1.f, “Reporting – Financial Reporting.” In III.N, “Special Tests and Provisions,” deleted N.2, “Loan Origination and Lender Loan Fees;” renumbered and updated from N.3 to N.2, “Interest Benefits;” renumbered and updated from N.4 to N.3, “Special Allowance Payments;” renumbered N.5 through N.10, to N.4 through N.9, respectively; deleted N.11, “Consolidation Loans,” and N.12, “Prohibited Inducements;” updated and renumbered N.13, “Making or Holding Loans as a Trustee for an Institution of Higher Education or an Affiliated Organization;” to N. 10; and deleted N.14, “School as Lender Eligibility (Applicable only to schools that are Lenders).”



- **CFDA 84.042, 84.044, 84.047, 84.066, 84.217** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1.b, “Activities Allowed or Unallowed;” III.E.1.a, “Eligibility – Eligibility for Individuals;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 84.181, 84.393** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.B, “Allowable Costs/Cost Principles.”
- **CFDA 84.282** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 84.394, 84.397** – Added references to the ED Cross-Cutting Section in III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort – Supplement Not Supplant;” and III.H, “Period of Availability of Federal Funds.”
- **CFDA 93.210** – Updated citation under III.E.1, “Eligibility – Eligibility for Individuals;” and updated III.J, “Program Income.”
- **CFDA 93.268, 93.712** – Updated II, “Program Procedures;” III.N.1, “Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccine;” and IV, “Other Information.”
- **CFDA 93.556** – Updated I, “Program Objectives;” III.A, “Activities Allowed or Unallowed;” and III. G.1, 2.2 and 3, “Matching, Level of Effort, Earmarking – Level of Effort – Matching, Level of Effort – Supplement Not Supplant, and Earmarking,” respectively.
- **CFDA 93.558** – Updated II, “Program Procedures;” III.L.1, “Reporting – Financial Reporting;” and III.N.6, “Special Tests and Provisions – TANF Emergency Fund Grants.”
- **CFDA 93.563** – Updated to III.L, “Reporting” to address effect of ARRA. Updated III.N.3 and N.4, “Special Tests and Provisions – Securing and Enforcing Medical Support Obligations – State Programs” and “Provision of Child Support Services for Interstate Cases – State Programs,” respectively.
- **CFDA 93.568** – Updated I, “Program Procedures;” II, “Program Objectives;” III.E.1, “Eligibility – Eligibility for Individuals;” III.H, “Period of Availability of Federal Funds;” and III.L, Reporting.”
- **CFDA 93.575, 93.596, 93.713** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” and III.H, “Period of Availability of Federal Funds.” Added III.E.2, “Eligibility – Eligibility for Groups of Individuals or Area of

Service Delivery” (by moving coverage from III.E.1); III.M, “Subrecipient Monitoring;” and III.N, “Special Tests and Provisions.”

- **CFDA 93.600, 93.708, 93.709** – Updated III.E.1, “Eligibility – Eligibility for Individuals.” Added III.F, “Equipment and Real Property Management.” Deleted III.N, “Special Tests and Provisions” as no longer necessary since the information is collected in another way.
- **CFDA 93.645** – Updated I, “Program Objectives;” II., “Program Procedures;” III.G.1, Matching, Level of Effort, Earmarking – Matching;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
- **CFDA 93.658** – Updated 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;” and III.L.1, “Reporting Reporting – Financial Reporting.” Many of the changes were due extension of eligibility to Tribes and tribal entities and to a temporary increase in the FMAP rates.
- **CFDA 93.659** – Updated 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;” and III.L.1, “Reporting Reporting – Financial Reporting.” Added III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort.” Most of the changes were due extension of eligibility to Tribes and to a temporary increase in the FMAP rates.
- **CFDA 93.767** – Updated II, “Program Procedures.”
- **CFDA 93.775, 93.776, 93.777, 93.778** – Added CFDA 93.720 to the cluster. Updated Introduction, I, “Program Objectives,” II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” III.N.3, “Special Tests and Provisions – ADP Risk Analysis and System Security Review;” and IV, “Other Information,” to, among other things, address health care reform changes affecting (or with future effect) for this program. Deleted outdated information in III.E.1, “Eligibility – Eligibility for Individuals;” and, in its entirety, deleted III.N. 6, “Special Tests and Provisions – Managed Care” (and reference under III.A.3, “Activities Allowed or Unallowed”). Added a new III.N.6, “Special Tests and Provisions – Medicaid Fraud Control Unit.”
- **CFDA 93.889** – Updated name of program and II, “Program Procedures.” Added III.G. 1 and III.G.2.1, “Matching, Level of Effort, Earmarking – Matching,” and “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort,” respectively.
- **CFDA 93.959** – Changed III.L.3, “Reporting – Special Reporting” to “Not Applicable” by deleting outdated requirement.

- **CFDA 93.991** – Updated I, “Program Objectives,” and III.A.1, “Activities Allowed or Unallowed.”
- **CFDA 94.006** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.” Added III.G.2.2, “Matching, Level of Effort, Earmarking – Level of Effort – Maintenance of Effort.”
- **CFDA 94.011, 94.016** – Updated II, “Program Procedures,” and III.E.1, “Eligibility – Eligibility for Individuals.”
- **CFDA 97.024, 97.114** – Updated II, “Program Procedures.”
- **CFDA 97.036** – Updated II, “Program Procedures.”
- **CFDA 97.039** – Updated III.G.1, “Matching, Level of Effort, Earmarking – Matching,” and IV, “Other Information.”
- **CFDA 97.067, 97.004** – Updated II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and IV, “Other Information.” Date references were changed in these and other sections, as appropriate, to include FY 2010 requirements.
- **CFDA 97.109** – Updated I, “Program Objectives,” and II, “Program Procedures.”
- **CFDA 98.007** – Updated I, “Program Objectives,” and II, “Program Procedures.”

## Part 5 - Clusters of Programs

- **Student Financial Assistance Cluster**
  - Added CFDA 84.037 and CFDA 84.408. Updated the title of CFDA 84.376 (throughout where applicable).
  - Added CFDA 93.264, CFDA 93.407, and CFDA 93.408
  - Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching” and G.3., Matching, Level of Effort, Earmarking – Earmarking;” III.J, “Program Income;” and III.L.1, “Reporting – Financial 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.a, “Return of Title IV Funds – Applicable After a Student Begins Attendance;” N.4.b, “Return of Title IV Funds – Applicable for a Student Who Does Not Begin Attendance;” N.7, “Federal Work-Study

Agreements;” and N.9, “Institutional Eligibility.” Also in III.N, “Special Tests and Provisions,” changed the name and updated N.5, “Enrollment Reporting (FFEL and Direct Loan),” and N.12, “Denying Students’ Access to Lenders of Their Choice.” Updated IV, “Other Information.” Updated Appendix A, “Student Eligibility Compliance Requirements.”

- **Research and Development Cluster**
  - Updated III.L.1, “Reporting – Financial Reporting;” III.N.2, “Special Tests and Provisions – Indirect Cost Limitation;” and IV, “Other Information.”
- **Other Clusters**
  - Updated list of other clusters to reflect two new clusters, remove one cluster from “Programs Not Included in this Supplement Deemed to Be Other Clusters”, and add programs added to existing clusters. The Rural Rental Housing Cluster was deleted because CFDA 10.427, Rural Rental Assistance Payments, only provides direct assistance to individual and is

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

- No changes.

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

- Added cross reference to list of ARRA programs in Appendix VII.

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

- No changes.

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

- Updated to reflect agency implementation of 2 CFR part 180.

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

- Modified to update responsible offices and related information, as appropriate.
- Added table to include program contacts for each program/cluster listed in Parts 4 and 5 of the Supplement

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

- Updated tables for changes in this Supplement.

**Appendix V - List of Changes for the 2011 Compliance Supplement**

- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, issued in June 2010, to this 2011 Supplement.

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

- Deleted coverage for programs for which waivers or special provisions are no longer applicable.

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

- Updated to include a list of ARRA programs not covered in Parts 4 or 5 of the Supplement, but potentially subject to an A-133 audit.
- Updated to include ARRA-funded programs not subject to an A-133 audit.

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

- Updated to reflect current requirements.

**Appendix IX - Compliance Supplement Core Team**

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