APPENDIX V
LIST OF CHANGES FOR THE 2015 COMPLIANCE SUPPLEMENT

This Appendix provides a list of changes from the 2014 OMB Circular A-133 Compliance Supplement, dated March 2014.

The title of the Supplement has been changed to remove reference to OMB Circular A-133.

All footers have been changed to refer to the Supplement as “Compliance Supplement”

Table of Contents

- The Table of Contents has been changed to:
  
  - Establish a separate Part 3.2 to provide separate coverage of compliance requirements for awards and systems subject to 2 CFR part 200 and add the name of each section
  
  - Change in Part 3.1, H, “Period of Availability of Federal Funds,” to “Period of Performance”
  
  - Remove from Part 3.1, D, “Davis-Bacon Act,” and labeled the section “Reserved”
  
  - Remove from Part 3.1, K, “Real Property Acquisition and Relocation Assistance,” and labeled the section “Reserved”
  
  - Modify the program titles 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 15.614 – Coastal Wetlands Planning, Protection and Restoration Program

    CFDA 20.525 – State of Good Repair Grants Program

  
  - Modify the name of the Transit Cross-Cutting Section to Cross-Cutting Section
  
  - Add to Part 4 CFDA 14.267 – Continuum of Care (CoC) Program
  
  - Add to Part 4 CFDA 14.269 – Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)

  - Add to Part 4 Section 20.001 – Wage Rate Requirements Cross-Cutting Section
- Add to Part 4 CFDA 20.616 – National Priority Safety Programs (as part of an existing cluster)

- Add to Part 4 CFDA 21.015 – Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States

- Add to Part 4 CFDA 93.545 – Consumer Operated and Oriented Plan (CO-OP) Program

- Delete from Part 4 CFDA 93.991 – Preventive Health and Services Block Grant

- Delete from Part 5, Student Financial Assistance Cluster, CFDA 84.037 – Perkins Loan Cancellations

- Delete from Parts 4 and 5 the following American Recovery and Reinvestment Act (ARRA) programs based on their completion or the limited amount of funds still subject to audit:
  
  CFDA 14.253 – Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)

  CFDA 14.254 – Community Development Block Grants/Special Purpose Grants/Insular Areas - (Recovery Act Funded)

  CFDA 14.255 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)

  CFDA 14.884 – Public Housing Capital Fund Competitive (Recovery Act Funded)

  CFDA 14.885 – Public Housing Capital Fund Stimulus (Formula) Recovery Act Funded

  CFDA 16.803 – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories

  CFDA 16.804 – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government

  CFDA 93.719 – State Grants to Promote Health Information Technology

  CFDA 93.408 – Nurse Faculty Loan Program (ARRA-NFLP)

- Correct the name of Part 6
o Change the names of Appendices I, II, III, and VII to reflect the issuance of 2 CFR part 200

o Update the title of Appendix V for the 2015 Supplement.

Part 1 - Background, Purpose, and Applicability

- Updated for the effective date of the Supplement and changes in the titles or contents of different parts and appendices of the Supplement.
- Updated to address issuance of 2 CFR part 200, subpart F and changed audit requirements.

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.
- Removed Columns D, “Davis-Bacon Act,” and K, “Real Property Acquisition and Relocation Assistance” and showed them as “Reserved.”
- Updated matrix based on added and deleted compliance requirements in Part 4 program supplements, or to make a correction as follows:
  o Delete D, “Davis-Bacon Act,” from the following programs either as a result of the end of ARRA funding or, for other than ARRA funding, because the program determined that this was not a material compliance requirement: CFDAs 10.760/10.781; 10.766/10.780, 12.400, 12.401, 15.022, 15.225, 15.231, 15.236, 16.738, 66.458/66.482, 66.468/66.483, 93.095/93.096, 93.600, R&D cluster.

  Note: This listing does not include those programs where there is a continuing audit requirement; in those cases, the change is specified in the individual program changes for Part 4.

Part 3 - Compliance Requirements

- Revised introduction to
  o address awards made before December 26, 2014, and new awards or certain funding increments made on or after that date; and
  o explain structure of Part 3 for the 2015 Supplement.
- In Parts 3.1 and 3.2, changed title of H, “Period of Availability of Federal Funds” to “Period of Performance.” In Part 3.1, noted that prior years’ audit findings will refer to this as “Period of Availability of Federal Funds.”
In Part 3.1

- Deleted D, “Davis-Bacon Act,” as a compliance requirement. Some programs have retained this requirement for purposes of the audit. For those programs, Wage Rate (also known as Davis-Bacon Act) requirements are included in the III.N, “Special Tests and Provisions,” of the program supplement with a cross-reference to the Wage Rate Requirements Cross-Cutting Section at page 4-20.001. That latter section addresses the general compliance requirement, audit objectives, and suggested audit procedures.

- Deleted K, “Real Property Acquisition and Relocation Assistance.”

- Deleted from L, “Reporting” coverage of the subaward reporting requirements under the Federal Funding Accountability and Transparency Act.

Note: The above coverage is not included in the added Part 3.2.

- Added Part 3.2 to reflect changes resulting from issuance of 2 CFR part 200 (Uniform Guidance).

- In Part 3.2 enhanced coverage of Federal Acquisition Regulation (FAR)-based cost-reimbursement contracts.

Part 4 - Agency Program Requirements

- In addition to any changes noted in the Table of Contents (program additions, deletions, and name changes or corrections), the following changes were made in Part 4:

  - All programs supplements, even if they did not have other changes as specified below, were modified to remove the entry III.L.4, “Subaward Reporting under the Transparency Act,” based on removal of this as a compliance requirement to be tested by auditors. As a result, this change is no longer specified for each applicable program.

  - All program supplements were modified in the introductory language to III, Compliance Requirements,” to refer to 12 compliance requirements.

  - In any program supplement including H, “Period of Availability of Federal Funds,” the title of that section was changed to “Period of Performance” to reflect the usage in 2 CFR part 200.
• If there were no other changes in a program and a reference was added or changed as a result of the issuance of 2 CFR part 200, it is not listed below; however, the use is to show both the pre-existing requirement(s), e.g., the applicability of OMB Circular A-87 followed by a “/” and a citation to all or part of 2 CFR part 200 and, as applicable, the Federal awarding agency’s implementing regulations.


  • **CFDA 10.566** – Updated II, “Program Procedures,” to remove ARRA related information.

  • **CFDA 10.568** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.2, “Activities Allowed or Unallowed;” and III.E.1.a, “Eligibility – Eligibility for Individuals,” to update websites and because of changed program eligibility, which will phase out the participation of women, infants and children and transition it to a seniors-only program.

• **CFDA 12.400** – Updated II, “Program Procedures,” to reflect current names, citations, and contact information. Updated the following sections to reflect the end of ARRA funding under the program: II, “Program Procedures;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”).

• **CFDA 12.401** – Updated II, “Program Procedures,” and III.G.1, “Matching, Level of Effort, Earmarking – Matching,” to reflect current citations and contact information. Updated the following sections to reflect the end of ARRA funding under the program: II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”).


• **CFDA 14.169** – Updated II, “Program Procedures.”


- **CFDA 14.228, 14.255** – Deleted ARRA program (CFDA 14.255), which resulted in elimination of a cluster, and also made the following changes:

- **CFDA 14.231** – The entire program supplement was revised to reflect revisions to the program regulations; also updated to reflect HUD 60002 reporting requirements.


• **CFDA 15.225** – Updated II, “Program Procedures,” to remove ARRA-related requirements.

• **CFDA 15.231** – Updated II, “Program Procedures,” to remove ARRA-related requirements.

• **CFDA 15.236** – Updated II, “Program Procedures,” to remove ARRA-related requirements.

• **CFDA 15.605** – Updated II, “Program Procedures,” to update url for website.

• **CFDA 15.614** – Updated program title and II, “Program Procedures,” to reflect change in program name.

• **CFDA 15.615** – Updated II, “Program Procedures,” to update url for website.


• **CFDA 16.738** – Deleted ARRA programs (CFDAs 16.803 and 16.804), which resulted in elimination of a cluster, and made the following changes: updated I, “Program Objectives;” II, “Program Procedures;” and III.A.3, “Activities Allowed or Unallowed.”


• **CFDA 20.000** – Changed the title to reflect that it now contains requirements that apply department-wide and not just to transit programs. Updated the Introduction to add programs. Updated I, “Program Objectives;” and II, “Program Procedures;” III.F, “Equipment and Real Property Management;” and III.I, “Procurement and Suspension and Debarment.” Added III.J, “Program Income.” Made revisions to reflect Department of Transportation requirements in 2 CFR part 1201, to add a reference to 2 CFR part 200, and to list the programs covered by each requirement.


• **CFDA 20.223** – To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management;” III.I, “Procurement and Suspension and Debarment;” and added III.J, “Program Income.” Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (Note: III.N already applied because this program has ARRA funding.)

• **CFDA 20.319** – Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (Note: III.N already applied because this program has ARRA funding.) To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), added III.F, “Equipment and Real Property Management;” III.I, “Procurement and Suspension and Debarment;” and III.J, “Program Income;”.


- **CFDA 81.128** – Updated IV, “Other Information.” Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” *(Note: III.N already applied because this program has ARRA funding.)*


- **CFDA 84.027, 84.173** – Updated III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort.”


- **CFDA 84.287** – Updated II, “Program Procedures - Source of Governing Requirements;” III.A.1.c(5) and III.A.2.m, “Activities Allowed or Unallowed;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”).

- **CFDA 84.365** – Updated II, “Program Procedures - Source of Governing Requirements.”

- **CFDA 84.366** – Updated II, “Program Procedures - Source of Governing Requirements.”


- **CFDA 84.395** – Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (Note: III.N already applied because this program has ARRA funding.)


- **CFDA 93.645** – Updated II, “Program Procedures.”

- **CFDA 93.658** – Updated II, “Program Procedures.”


- **CFDA 94.006** – Updated III.E.1.c, “Eligibility – Eligibility for Individuals.”

- **CFDA 97.036** – Updated II, “Program Procedures;” and IV, “Other Information.”


### Part 5 - Clusters of Programs

#### Student Financial Assistance Cluster

- **ED program deletion** — CFDA 84.037, Perkins Loan Cancellations, was removed as that program is not currently funded. Perkins Loans (CFDA 84.038) can still be cancelled; however, ED has not had funds available to reimburse institutions for the cancelled loans since the 2008-2009 award year.


#### Research and Development Cluster


- Other Clusters
  - Updated list of other clusters (both those in the Supplement and those not in the Supplement) to remove clusters based on deletion of ARRA programs, update a program name, and add a program to a cluster.

Part 6 - Internal Control
- Removed content and included a statement concerning internal controls and OMB’s intent to revise Part 6 for the 2016 Supplement based on changes to the internal control requirements.

Part 7 - Guidance for Auditing Programs Not Included in This Compliance Supplement
- Updated to reflect issuance of 2 CFR part 200, removal of Davis-Bacon Act, Real Property Acquisition and Relocation Assistance compliance requirements, removal of subaward reporting under the Federal Funding Accountability and Transparency Act as a compliance requirement, and removal of ARRA programs from Appendix VII.

Appendix I - Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200
- Changed name and added coverage from 2 CFR section 200.101.

Appendix II - Federal Agency Codification of Governmentwide Requirements and Guidance for Grants and Cooperative Agreements
- Changed name and added column for agency codification of 2 CFR part 200.

Appendix III - Federal Agency Single Audit and Program Contacts
- Changed name to align with transition to 2 CFR part 200.
- Updated information on responsible single audit offices/officials and program contacts.

Appendix IV - Internal Reference Tables
- Updated tables for changes in the Supplement.

Appendix V - List of Changes for the 2015 Compliance Supplement
- Updated to provide a list of changes from the OMB Circular A-133 Compliance Supplement, dated March 2014, to this 2015 Supplement.
Appendix VI – Program-Specific Audit Guides

- Corrected title of Appendix to be consistent with 2 CFR part 200

Appendix VII - Other Audit Advisories

- Changed title of Appendix.
- Updated to include references to 2 CFR part 200, subpart F, where applicable.
- Added language concerning treatment of compliance requirements removed from the 2015 Supplement
- Added coverage of treatment of National Institutes of Health awards.
- Added coverage of OMB-approved exceptions to 2 CFR part 200 in Federal department and agency adoption/implementation of the OMB guidance.
- Removed outdated ARRA coverage, including removal of table of ARRA programs not included in Parts 4 and 5 of the Supplement.
- Updated coverage of low-risk auditee criteria.
- Clarified that “safe harbor” treatment for loan and loan guarantee programs in making Type A program determinations applies only to audit periods covered by OMB Circular A-133 and added note alerting auditor to the coverage in 2 CFR part 200, subpart F.
- Deleted coverage of the 340 B drug pricing program.
- Deleted preview of the 2015 Supplement.

Appendix VIII – SSAE 16 Examinations of EBT Service Organizations

- No changes.

Appendix IX - Compliance Supplement Core Team

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