

APPENDIX V

LIST OF CHANGES FOR THE 2020 COMPLIANCE SUPPLEMENT

This appendix provides a list of changes from the 2019 Supplement dated August 2019. Please note that changes in the Matrix of Compliance Requirements are reflected in Part 2 of this supplement and are not reflected in this appendix.

Table of Contents

The Table of Contents has been updated to show additions and deletions.

Part 1 – Background, Purpose, and Applicability

- Update for the effective date of the Supplement.
- Updated for clarity and consistency with other parts of the Supplement.

Part 2 – Matrix of Compliance Requirements

- Matrix of Compliance changes and corrections were made for 2020; these are indicated in the Part 2 Matrix. Changes are shown in yellow highlights; corrections are shown with blue highlights.

Part 3 – Compliance Requirements

Updated web site links for the following programs:

- 10.557 – III.E.1.c., “Eligibility for Individuals,” WIC Policy Memorandum No. 2013-3 link.
- 10.558 – II, “Program Procedures,” section Availability of Other Program Information FNS website link and added a new link for CACFP on the USDA Foods in Schools Foods Available List.
- 10.766 – Updated II, “Program Procedures,” section Availability of Other Program Information, new link for program literature on USDA website.
- 11.300 – Updated N.4., “Wage Rate Requirements,” section Compliance Requirements, link for Employment Standards Administration web page.
- 12.401 – Updated II, “Program Procedures,” Source of Governing Requirements link for NG Pamphlet 420-10, Facilities and Construction Management Office Procedures (July 18, 2003).
- 14.241 – Updated II, “Program Procedures” section Availability of Other Program Information link for additional information.

- 14.862 – Updated N, “Environmental Review,” Suggested Audit Procedures, link to more information on environmental review requirements.
- 14.867 – Updated III, B.1, “Allowable Costs/Cost Principles” link for the Executive Pay Schedule; N.2., “Environmental Review” section Availability of Other Program Information link to additional information about environmental review requirements.
- 15.025 – Updated III, N “Accountability, Deposit, and Investment of Lump-Sum Drawdowns, link to additional information index.
- 15.605 – Updated II, “Program Procedures” section Availability of Other Program, FWS toolbox.
- 15.615– Updated II, “Program Procedures” section Availability of Other Program, link to the FWS Manual.
- 17.207 – Updated III.L.2., “Performance Reporting” link to Workforce Integrated Performance System (WIPS).
- 17.225 – Updated III.N.4., “UI Program Integrity-Overpayments,” UIPL Nos. 02-12 and 02-12, Changes 1 and 2, link.
- 17.235 – Updated III.L.2., “Performance Reporting” link to SCSEP Performance and Results QPR (SPARQ) online system.
- 17.265 – Updated IV, “Other Information” the index for the FAQs and additional information.
- 20.001 – Updated III.N., “Wage Rate Requirements,” section Compliance Requirements, link for Employment Standards Administration website.
- 21.015 – Updated II, “Program Procedures,” section Availability of Other Program Information RESTORE Act information at the Treasury website link; III.G.3., “Earmarking,” Treasury RESTORE Act link.
- 84.000 – Updated II, “Program Procedures,” Availability of Other Program Information, new link for the ESSA Act.
- 84.032-G – Updated III,.L.3., “Special Reporting” link for Form 2000, Guaranty Agency Financial Report and NSLDS Enrollment Reporting Guide; N.9., “Investments – Federal Fund,” in Compliance Requirements, link to the DCLID: 99-g-316 DCP letter; N.12., “Access to National Student Loan Data System (NSLDS)” in Compliance Requirements, link to Dear Colleague Letter GEN-05-06 and NSLDS Organization Access Process.

- 84.032-L – Updated II, “Availability of Other Program Information” links for Dear Partner (Colleague) Letters, Electronic Announcement, FFEL Special Allowance Rates, FFEL Variable Interest Rates, Dear Colleague Letter FP-07-01 FFELP Loans Eligible for 9.5 Percent Minimum Special Allowance Rate, Dear Colleague Letter FP-07-06 Audit Requirements for 9.5 Percent Minimum Special Allowance Payment Rate, Dear Colleague Letter FP 07-12 -Determination of Not-For-Profit Holder Status for SAP Billing, Dear Colleague Letter FP 08-10 The Higher Education Opportunity Act, Dear Colleague Letter FP 12-01 Loan Verification Certificate for Special Direct Consolidation Loans, Dear Colleague Letter FP 12-02 LIBOR-Based SAP under the Consolidated Appropriations Act, 2012, Dear Colleague Letter FP 12-03 Corrections to GEN-11-19/FP-11-01 Revised Loan Discharge Application: Unpaid Refund, Dear Colleague Letter GEN-12-01 Changes Made to the Title IV Student Aid Programs by the Recently Enacted Consolidated Appropriations Act, 2012, Dear Colleague Letter GEN-16-08, Approval of Servicemember Civil Relief Act (SCRA) Interest Rate Limitation Request for the Direct Loan and FFEL Programs.
- 84.041 – Updated II, “Program Procedures,” Availability of Other Program Information, the Impact Aid Statute.
- 84.048 – Updated III.E.3.(3), “Eligibility for Subrecipients,” link for Perkins V, see Section 4310 (20 USC 7221i) of the Elementary and Secondary Education Act of 1965.
- 84.938 – Updated III.A.1., “Activities Allowed and Unallowed,” section Restart link to ED’s website for frequently asked questions.
- 93.044 and 93.045 and 93.053 – Updated II, “Program Procedures,” Availability of Other Program Information link for additional information.
- 93.095 – Updated II, “Program Procedures,” Availability of Other Program Information link to Head Start disaster assistance funds.
- 93.224 and 93.227 – Updated III.L.3., “Special Reporting,” website link in Key Line Items to Calendar Year 2018 UDS Reporting Manual.
- 93.556 – Updated links for minor changes in web addresses.
- 93.558 – Updated II, “Program Procedures,” Availability of Other Program Information link to TANF-ACF-PI-2007-08.
- 93.686 – Updated II, “Program Procedures,” link for Notice of Funding Opportunity - HRSA 20-078.
- 93.718 – Updated II, “Program Procedures,” Availability of Other Program Information” link for the Regional Extension Centers.

- 93.870 – Updated II, “Program Procedures,” Availability of Other Program Information link for 18 evidence-based models MIECHV.
- 97.036 – Updated II, “Program Procedures,” link for Public Assistance Alternative Procedures for Permanent Work and link for more information on the PAAP Pilot Guide for Debris Removal.
- 97.067 – Updated IV, “Other Information” link to DHS policy statement on awards of property and equipment subject to the audit requirements of 2 CFR part 200, subpart F.
- 98.007 – Updated II, “Program Procedures,” Availability of Other Program Information link for the Food for Peace program.

Part 4 – Agency Program Requirements

Changes were made to the following programs.

- 10.500 – Updated III.G.1.b, “Matching;” III.H., “Period of Performance.”
- 10.511 – Updated III.G.1.b, “Matching.”
- 10.512 – Replaced the term National Agricultural Research and Teaching Policy Act of 1977 with NAREPTA throughout; III.L.2., “Performance Reporting,” changed from Not Applicable.
- 10.515 – Updated III.B., “Allowable Costs/Cost Principles.”
- 10.520 – Updated I, “Program Objectives,” to add subsection on Agriculture Risk Management Education Program; II, “Program Procedures,” updated subsection A, including authorization regulations.
- 10.551 and 10.561 – Updated II, “Program Procedures,” subsections F, G, and H; III.A., “Activities Allowed or Unallowed;” III.I.1., “Procurement and Suspension and Debarment;” III.N.1., “ADP System for SNAP,” Note in introductory section and sections Audit Objectives and Suggested Audit Procedures; III.N.2., “EBT Reconciliation,” section Audit Objectives; III.N., deleted section 4, “Quality Control Unit.”
- 10.553 and 10.555 and 10.556 and 10.559 – Updated II, “Program Procedures, subsection B, information on non-profit school food service account management; III.E.1.b.(4).(b)., “Eligibility for Individuals.”

- 10.557 – Updated I, “Program Objectives;” II, “Program Procedures,” subsections A, E, F, and G; III.E.1, “Eligibility for Individuals;” III.E.3., “Eligibility for Subrecipients.”
- 10.558 – Updated I, “Program Objectives;” II, “Program Procedures,” section Availability of Other Program Information, deleted website for information on the distribution of USDA-donated foot for the CACFP and added a website for Information on USDA Foods available for the CACFP; III.A.2., “Reimbursement for Sponsoring Organizations’ Administrative Costs;” III.E.3., “Eligibility for Subrecipients;” III.N., “Accountability for USDA-Donated Foods” section Compliance Requirements; IV, “Other Information.”
- 10.566 – Updated III.L.1.d., “FNS-778, Financial Status Report – PR,” updated FY to 2019.
- 10.760 – Updated I, “Program Objectives;” II, “Program Procedures,” subsections A, B, C, and D, including CFR regulations; III.A., “Activities Allowed or Unallowed,” CFR regulations; III.B., “Allowable Costs/Cost Principles;” III.G.1, “Matching;” III.L.1.d, “Financial Reporting,” including Key Line Items and CFR regulations; III.L.1.e., “Financial Reporting,” including CFR regulations; IV, “Other Information,” including CFR regulations.
- 11.611 – Updated II, “Program Procedures,” subsection A; III.B., “Allowable Costs/Cost Principles;” III.G.1., “Matching;” III.J., “Program Income;” III.L.1., “Matching;” III.G.3., “Performance Reporting,” changed to “Not Applicable;” III.J.1., “Program Income,” subsection on Base Cooperative Agreements to Create and Support Centers and subsection on Cooperative Agreements to Solve New or Emerging Manufacturing Problems; III.L., “Reporting,” introductory note; III.L.1.b, Performance Reporting, “Not Applicable;” III.L.2.a., “Financial Reporting.”
- 14.241 – Updated II, “Program Procedures;” III.A.1., “Activities Allowed or Unallowed;” III.E.1., “Eligibility for Individuals;” III.L.1.c., “Financial Reporting” SF-425, Federal Financial Report information for HOPWA; III.L.2., “Performance Reporting,” added subsections on Formula Program Reporting, Competitive Program Reporting, and Stewardship Reporting on Capital Development Activities, and updated subsection d., HUD 60002.
- 14.269 and 14.272 – Updated II, “Program Procedures,” section Availability of Other Program Information, updated subsections All CDBG-DR Grantees, Hurricane Sandy CDBG-DR Grantees, and 2013 Disaster CDBG-DR Grantees.
- 14.850 – Updated II, “Program Procedures,” subsections A, B, including two new subsections on the Rental Assistance Demonstration Program, Shortfall/Insolvency Program, C, and section Availability of Other Program Information, which added a link to HUD’s Rental Assistance Demonstration

Program main website; III.A.2., “Use of Excess Cash;” III.A.3., “Use of Operating Funds;” III.A.4., “Use of Operating Funds for Capital Improvements;” III.B., “Allowable Costs/Cost Principles,” including subsection on Chargeable Fees under the Fee-for-Service Approach, including a new website link to property management fee rates established by HUD; III.E.1., “Eligibility for Individuals;” III.N.10., “Management Fees,” section Compliance Requirements; III.N.11., “Allocated Overhead,” section Compliance Requirements; III.N.12., “Funding Central Office with Capital Fund Program Funds,” section Compliance Requirements and Audit Objectives; III.N.14., “Recording of Declarations of Trust/ Declaration of Restrictive Covenants Against Public Housing Property,” section Compliance Requirements;” added III.N.17., “Environmental Contaminates Testing and Remediation;” added III.N.18, “Proceeds under Sections 18 and 22 of the 1937 Act.”

- 14.871 – Updated IV, “Other Information.”
- 14.872 – Updated I, “Program Objectives;” II, “Program Procedures,” subsections A, B, and C; III.B., “Allowable Costs/Cost Principles,” updated annual rate of basic pay; III.H., “Period of Performance,” added lead-based paint and safety and security-carbon monoxide grants; III.N.2., “FASS-PHA, Public Housing Assessment System Phase Indicator #2, Financial Condition, and HUD-50075, PHA Plans,” section Compliance Requirements; III.N.4., “Environmental Review,” section Compliance Requirements.
- 14.881 – Updated II, “Program Procedures,” subsections A, C, and the addition of subsection D, the Operations Notice for the Expansion of the MTW Demonstration Program;” III.A.1., “Activities Allowed or Unallowed,” including a subsection on compliance requirements; III.B., “Allowable Costs/Cost Principles,” including a new subsection on compliance requirements; III.C., “Cash Management,” including a subsection on compliance requirements; III.L.1.d., “Financial Reporting” for HUD-50058-MTW, Family Report (OMB No. 2577-0083); III.L.2., “Performance Reporting,” added reference to MTW Supplement; III.N.2., “Reasonable Rent Policy,” section Compliance Requirements; III.N.3., “Housing Quality Standards,” section Suggested Audit Procedures; IV, “Other Information,” including the addition of a list of the Alternative Operating Subsidy PHAs.
- 16.710 – Updated II, “Program Procedures,” subsections A and B, and section Source of Governing Requirements; III.B., “Allowable Costs/Cost Principles;” change from grantee agency to recipient agency; III.G.1.b., “Matching,” deleted information on SOS recipients.
- 16.738 – Updated I, “Program Objectives,” including authorizing authority and information on JAG statutes; II, “Program Procedures,” section Source of Governing Requirements USC reference; III.L.2., “Performance Reporting,” changed from “Not Applicable” to add two new subsections on Quarterly

Performance Metrics, information and website references, and Semi-annual Progress Reports, information and website.

- 16.922 – Updated throughout to reference the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)*; updated I, “Program Objectives,” including USC authorizing authority and information on program policies and procedures; II, “Program Procedures,” including CFR regulations; III.A., “Activities Allowed or Unallowed;” III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.G.2., “Level of Effort; III.G.3., “Earmarking; III.L., “Reporting;” and III.M., “Subrecipient Monitoring.
- 17.225 – Updated II, “Program Procedures,” subsections A and B, including addition of websites from Availability of Other Program Information, UI program of EB, EUC program, and UIPL No. 11-09; III.E.1.a., “Eligibility for Individuals;” III.E.1.b., “Eligibility for Individuals;” III.G.1.b., “Matching,” deleted; III.H.3., changed heading to Extended Benefits; III.L.1., “Financial Reporting,” deleted subsections on “Instructions for reporting financial and/or program activities,” ETA 581, and ETA 227; III.L.3., “Special Reporting;” III.N.1., “Employer Experience Rating,” section Compliance Requirements; III.N.4., “UI Program Integrity-Overpayments,” section Compliance Requirements; added III.N.5., “UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA);” IV, “Other Information.”
- 17.245 – Updated III, L.1.d., “ETA-9130, Financial Report (OMB No. 1205-0461),” deleted link to additional information for the Financial Reporting section.
- 20.001 – III, “Compliance Requirements,” added a new chart with programs and compliance requirements.
- 20.106 – Updated II, “Program Procedures,” section Availability of Other Program Information, to update the contacts for program related questions; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.N.2., “Revenue Diversion,” section Compliance Requirements.
- 20.205 and 20.219 and 20.224 and 23.003 – Updated II, “Program Procedures;” III.A.1., “Activities Allowed or Unallowed;” III.I., “Procurement Suspension and Debarment;” III.M., “Subrecipient Monitoring;” III.N., deleted “Wage Rate Requirements.”
- 20.223 – Updated III.A.1., “Activities Allowed;” III.B., “Costs Allowed or Unallowed;” III.H., “Period of Performance;” IV, “Other Information.”
- 20.600 and 20.601 and 20.602 and 20.609 and 20.610 and 20.611 and 20.612 and 20.613 and 20.616 – II, “Program Procedures;” III.A.1., “The following are

allowed or allowed with specific conditions;" III.A.2., "Activities Unallowed;" III.B., "Allowable Costs/Cost Principles;" III.G.1., "Matching," CFR regulations; III.G.2.a, "Level of Effort – Maintenance of Effort," including CFR sections; III.G.3., "Earmarking."

- 21.015 – Updated III.A.3., "Activities Allowed for the Centers of Excellence Research Grants Program;" III.G.3., "Earmarking," including a new website link for instructions and tools for calculating allowable costs are available on the Treasury RESTORE Act.
- 21.016 – Updated I, "Program Objectives;" II, "Program Procedures," updated subsection A, and the sections on Source of Governing Requirements and Availability of Other Program Information, including a new website link to the Joint Department of Justice/Department of Treasury Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide) (July 2018); III.A., "Activities Allowed or Unallowed," new subsections on Financial Assistance and Transfer of Tangible Assets; III.F., "Equipment and Real Property Management;" III.G.2., "Level of Effort;" III.L., "Reporting;" IV, "Other Information."
- 21.020 – updated throughout to delete reference to the NACA Program; I, "Program Objectives;" II, "Program Procedures," subsection A and B, and section Source of Governing Requirements; III.A., "Activities Allowed or Unallowed;" III.G.1., "Matching;" III.L.1., "Financial Reporting," update to SF-425, Federal Financial Report; III.L.2., "Performance Reporting," including OMB Control Number and new website for CDFI Fund; IV, "Other Information."
- 66.458 and 66.482 – II, "Program Procedures;" III.G.3., "Earmarking;" III.H, "Period of Performance;" IV, "Other Information."
- 66.468 and 66.483 – III.A.1.a, "Activities Allowed;" III.A.1.b., "Activities Allowed;" III.A.2., "Activities Unallowed," including CFR references; III.G.3., "Earmarking;" including updated dates on Disaster Relief Funds chart; IV, "Other Information."
- 84.000 – Updated Introduction; II, "Program Procedures," subsections A and B, and section Availability of Other Program Information, including a new website link to Title I, Part A of the ESEA and deleted the link to Title I Services to Eligible Private School Children; III.A.3., "Transferability (SEAs and LEAs); III.A.4, "Small Rural Schools Achievement (SRSA) Alternative Uses of Funds Program;" III.B.1., "Allowable Costs/Cost Principles;" III.C., "Cash Management," updated ESEA programs to which the section applies; III.G.2., "Level of Effort," including updates to ESEA programs to which the section applies; III.G.3., "Earmarking," including fiscal year; III.H., "Period of Performance" for all grantees, including fiscal year and deleted reference to CSP program; III.L.1., "Financial Reporting;" III.N.1., "Participation of Private School

Children,” including sections Compliance Requirements and Suggested Audit Procedures; III.N.2., “Access to Federal Funds for New or Significantly Expanded Charter Schools,” including sections Compliance Requirements and Suggested Audit Procedures; III.N.3., “Oversight and Monitoring Responsibilities with Respect to Charter Schools with relationships with Charter Management Organizations (SEAs/LEAs); IV., “Other Information.”

- 84.002 – Updated III.M., “Subrecipient Monitoring;” IV., “Other Information.”
- 84.010 – Updated I, “Program Objectives;” II, “Program Procedures,” section Source of Governing Requirements and section Availability of Other Program Information, including new websites for Title I, Part A of the ESEA: Providing Equitable Services to Eligible Private School Children, Teachers, and Families (October 7, 2019); Supplement not Supplant under Title I, Part A of the ESEA (June 2019); Homeless Student Guidance (Updated August 2018); and Opportunities and Responsibilities for State and Local Report Cards Under the Elementary and Secondary Education Act of 1965, as Amended by the Every Student Succeeds Act (September 2019); III.A., “Activities Allowed or Unallowed,” updated federal fiscal year to 2019; III.E.2., “Eligibility for Group of Individuals or Area of Service Delivery;” III.E.3., “Eligibility for Subrecipients;” III.G.2.2, “Level of Effort – Supplement Not Supplant,” added subsections for Compliance Requirements and Audit Objectives for LEAs and SEAs; III.G.3., “Earmarking;” III.L.3., “Special Reporting,” changed to “Not Applicable;” III.N.3., “Annual Report Card, High School Graduation Rate,” sections Compliance Requirements, including regulations for ESEA and USC, and Suggested Audit Procedures; III.N.4., “Assessment System Security – (SEAs/LEAs), section Compliance Requirements; IV., “Other Information.”
- 84.011 – Updated II, “Program Procedures,” including definition for a “migratory child;” III.A., “Activities Allowed or Unallowed,” for LEAs and other LOAs, and new information on Schoolwide Programs (LEAs); III.L.3., “Special Reporting,” including school year dates and Key Line Items; III.N.2., “Priority for Services” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures; III.N.3., “Subgrant Process (SEAs),” sections Compliance Requirements and Suggested Audit Procedures; III.N.4., “Child Counts – Quality Control Process,” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures.
- 84.027 and 84.173 – Updated II, “Program Procedures,” section Available of Other Program Information website link to Office of Special Education Programs (OSEP) Memorandum 19-03, *Procedures for Receiving a Federal Fiscal Year (FFY) 2019 Grant Award Under Part B of the Individuals with Disabilities Education Act (IDEA)*; III.A.2., “LEAs;” III.F., “Equipment/Real Property Management;” III.G., 2.1., “Level of Effort – Maintenance of Effort” website for OSEP Memorandum 19-03, *Procedures for Receiving a Federal Fiscal Year (FFY) 2019 Grant Award Under Part B of the Individuals with Disabilities*

Education Act (IDEA); III.G.3.a., “Earmarking,” section IDEA, Part B (SEAs); III.G.3.d., “Earmarking,” section Adjustments of Base Payments to LEAs; III.G.3.e., section Coordinated Early Intervening Services (LEAs); III.I., “Procurement and Suspension and Debarment;” IV., “Other Information.”

- 84.048 – Updated for Perkins V and Bureau of Indian Education (BIE) throughout; Updated I, “Program Objectives;” II, “Program Procedures,” subsections A and B, including USC references; II, “Program Procedures,” section Source of Governing Requirements; II, “Program Procedures,” section Availability of Other Program Information; III.A.1., “State-Level Activities;” III.A.2., “Subrecipient Activities;” added III.A.3., “Schoolwide Programs;” III.B., “Allowable Costs/Cost Principles;” III.C., “Cash Management;” III.E.3., “Eligibility for Subrecipients,” including USC references; III.G.2.1, “Level of Effort – Maintenance of Effort,” including dates and USC references; III.G.2.2, “Level of Effort – Supplement Not Supplant,” including USC references; III.G.3., “Earmarking;” III.M., “Subrecipient Monitoring,” including USC references; IV, “Other Information.”
- 84.181 – Updated III.A., “Activities Allowed or Unallowed,” added reference to Cross-Cutting Section; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment/Real Property Management;” III.I., “Procurement, Suspension, and Debarment.”
- 84.287 – Updated III.A.2., “LEAS, CBOS, and Other Public or Private Entities” title changed from Subrecipients;” III.M., “Subrecipient Monitoring,” including new website for 2 CFR 220.331 Requirements for Pass-through Entities; IV., “Other Information,” content moved into this section from III.A., general reference to ED Cross-Cutting Section (84.000).
- 84.424 – II, “Program Procedures,” deleted subsection Equitable Services, including website link; III.A.2., “LEA Use of Funds;” III.A.3., “Transferability” new subsection; III.E.3., “Eligibility for Subrecipients,” including an update for school year; III.N.1., “Participation of Private School Children (SEAs/LEAs),” deleted information on SEA transfer including website; IV, “Other Information.”
- 84.938 – Updated I, “Program Objectives,” including deleting the website for HERA showing operational modifications; II, “Program Procedures,” including the section Availability of Program Information to add a website for the Additional Supplemental Appropriations for Disaster Relief Act, 2019 and deleted the website for HERA showing operational modifications; III.E.3.b, “Emergency Impact Aid,” including OCR’s website; III.G.2.1, “Level of Effort – Maintenance of Effort;” III.H., “Period of Performance;” III.N., “Public Control of Funds – Restart,” including new link to Education website; IV, “Other Information,” including the OCR website and reference to the Cross-Cutting Section (page 4.84.000).

- 87.051 – Updated III.A.1., “Activities Allowed,” including USC regulations; III.A.2., “Activities Unallowed,” deleted; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.H., “Period of Performance;” III.M., “Subrecipient Monitoring.”
- 87.052 – Updated III.A.2., “Activities Unallowed,” section deleted; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment and Real Property Management;” III.H., “Period of Performance;” III.I., “Procurement and Suspension and Debarment;” III.M., “Subrecipient Monitoring.”
- 93.224 and 93.257 – Updated III.N.2., “Compliance with Consolidated Appropriations Act,” section title updated along with sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures.
- 93.558 – Updated I, “Program Objectives;” II, “Program Procedures,” including subsections A, B, and section on Source of Governing Requirements; III.A.1.a.(2), “Activities Allowed or Unallowed,” subsection States; III.A.2.a.(1), “Activities Allowed or Unallowed,” subsection Tribes; III.E.1.c., “Eligibility for Individuals;” III.L.1.d., “Financial Reporting;” III.L.3., “Special Reporting;” IV, “Other Information,” subsections on Transfers out of TANF and State MOE Expended by Tribes.
- 93.566 – Updated throughout for Refugee Support Services; Updated II, “Program Procedures,” subsection B, updated to delete CMA and RSS General Eligibility requirements for individuals, and subsection 2. Refugee Support Services Grants; III.A., “Activities Allowed or Unallowed,” to add information on and a subsection for Youth Mentoring; III.E., “Eligibility;” III.L.2., “Performance Reporting,” including deleted Key Line Items.
- 93.569 – Updated I, “Program Objectives;” II, “Program Procedures,” including section Source of Governing Requirements; III.A.1., “Activities Allowed;” III.A.2., “Activities Unallowed: Applicable to States and Eligible Entities/Other Recipients;” III.B., “Allowable Costs/Cost Principles,” including CFR requirements and a new subsection on Eligible entities and other subrecipients; III.E.1.b., “Eligibility for Individuals or Households,” new subsection on Eligible Entities/Other Subrecipients; III.E.3., “Eligibility for Subrecipients,” updated to Not Applicable to eligible entities and other subrecipients; III.H., “Period of Performance,” for states, including a note regarding CSBG Act, at 42 USC 9907(a)(3); III.M., “Subrecipient Monitoring,” updated for states and for eligible entities and other subrecipients; III.N.1., “States: Subgrant Award and Administration,” section Suggested Audit Procedures; added section III.N.2., “Eligible Entities/Other Subrecipients: Subgrant Award and Administration;” added section III.N.3., “Tri-Partite Board Compliance – Only Applicable to Eligible Entities;” IV, “Other Information,” including a new subsection on 2019 CSBG Disaster Supplemental.

- 93.575 and 93.596 and 93.489 – Updated II, “Program Procedures,” including Source of Governing Requirements; III.A.1., “Activities Allowed;” III.A.2., “Activities Unallowed;” III.E.1., “Eligibility for Individuals;” III.G.3., “Earmarking,” including a new subsection on Direct Spending on Earmarks; III.H., “Period of Performance,” including updated chart detailing period of performance for “Obligation must Be Made By End of” and “Obligation must Be Liquidated by End of” dates; III.M., “Subrecipient Monitoring;” III.N.2., “Fraud Detection and Repayment,” section Suggested Audit Procedures; III.N.3., “Tribal Lead Agencies – Protection of Federal Interest in Real Property Facilities,” sections Compliance Requirements and Suggested Audit Procedures.
- 93.600 and 93.356 – Updated I, “Program Objectives;” II, “Program Procedures,” updated to add in uses for 93.356 funds, and both Source of Governing Requirements and Availability of Other Program Information; III.A., “Activities Allowed or Unallowed,” including a new subsection on additional requirements for awards made under 93.356; III.B., “Allowable Costs/Cost Principles;” III.F., “Equipment/Real Property Management;” III.L.3., “Special Reporting;” III.N.2., “Program Governance,” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures; IV, “Other Information.”
- 93.658 – Updated II, “Program Procedures;” III.A.1., “Activities Allowed;” III.E.1., “Eligibility for Individuals,” new subsections f. and g.; III.L.1., “Financial Reporting,” Key Line Item, Part I.
- 93.676 – Updated I, “Program Objectives;” II, “Program Procedures;” III.B., “Allowable Costs/Cost Principles;” III.L.2., “Performance Reporting,” Not Applicable; III.L.3., “Special Reporting,” Not Applicable.
- 93.686 – Updated III.A.1, “Activities Allowed.”
- 93.767 – Updated II, “Program Procedures,” subsection Overview, including a new website link to CHIP state plans and the three ways a state can design their CHIP program, and section on Source of Governing Requirements; III.A.1., “Activities Allowed,” subsections on Managed Care, including a new website link on CHIP managed care guidance, Health Services Initiatives, and Premium Assistance; III.B., “Allowable Costs/Cost Principles;” III.E., new subsection on introductory information; III.E.1., “Eligibility for Individuals,” subsections on Eligibility Determination, including new website links to (1) CMCS Informational Bulletin and (2) Health Official Letter #10-003; Eligibility Verification; Periodic Renewal; and Presumptive Eligibility; III.G.1., “Matching;” III.G.2.1, “Level of Effort – Maintenance of Effort;” III.N.1., “Provider Eligibility (Screening and Enrollment,” section Suggested Audit Procedures; added section III.N.2., “Refunding of Federal Share of CHIP Overpayments to Providers,” including website for Compliance Requirements.

- 93.778 and 93.775 and 93.777 – Updated II, “Program Procedures,” subsection A, including a new website for CMS’ Medicaid.gov site, more information about the SPA and 1915 process link, and a listing of mandatory and optional Medicaid services website link and CFR regulations; subsection B; and subsection C, including CFR regulations; III, “General Audit Approach for Medicaid Payments;” III.A, “Activities Allowed or Unallowed;” III.B., “Allowable Costs/Cost Principles;” III.E., “Eligibility” overview additional information; III.E.1., “Eligibility for Individuals,” including new subsections on Eligibility Determination, Eligibility Verification, Periodic Renewal, and Presumptive Eligibility; III.G.1., “Matching;” III.G.2., “Level of Effort,” changed to Not Applicable; III.N.1., “Utilization Control and Program Integrity,” sections Compliance Requirements and Suggested Audit Procedures; III.N.2., “Inpatient Hospital and Long-term Care Facility Audits,” sections Compliance Requirements, Audit Objectives, and Suggested Audit Procedures; III.N.3., “ADP Risk Analysis and System Security Review,” section Suggested Audit Procedures; III.N.4., “Provider Eligibility (Screening and Enrollment),” sections Audit Objectives, and Suggested Audit Procedures; III.N.6., “Medicaid Fraud Control Unit (MFCU),” section Audit Objectives; added III.N.7., “Refunding of Federal Share of Medicaid Overpayments to Providers;” added III.N.8., “Medicaid National Correct Coding Initiative (NCCI); IV, “Other Information.”
- 94.006 – Updated II, “Program Procedures,” including section on Source of Governing Requirements for CFR regulations; III.A., “Activities Allowed or Unallowed,” including CFR regulations; III.E.1.a, “Eligibility for Individuals;” III.G.1., “Matching;” III.L.3., “Special Reporting,” added contract email address; III.G.3., “Earmarking,” Not Applicable; III.N.1., “Living Allowances,” including updated chart with dates and amounts for NOFO; added section III.N.2., “National Criminal History Checks,” including chart for Checks Required Based on Start Date of Individual and a list of Required Documentation.
- 94.011 and 94.016 – Updated II, “Program Procedures;” III.A.4., “Political Activities;” III.E.1., “Eligibility for Individuals;” III.E.2., “Eligibility for Group of Individuals or Area of Service Delivery,” Not Applicable; III.E.3., “Eligibility for Subrecipients,” Not Applicable; IV, “Other Information.”
- 97.036 – Updated I, “Program Objectives;” II, “Program Procedures,” subsection A, including public assistance terms and definitions, subsection B funding, including a new PAPPG website link, new funding through the PA Program (project funding, project thresholds, including a new website link for PAPPG), and project types, including website links for Public Assistance Capped Grants, Public Assistance Alternative Procedures for Permanent Work Pilot, and PAPP Pilot Guide for Debris Removal), section Source of Governing Requirements, and Availability of Other Program Information, with the addition of a new website for the PAPPG; III.B., “Cost Eligibility,” including a new website link for: Force Account Labor, Applicant (Force Account) Equipment and Purchase Equipment, Contracts, Mutual Aid, Donated Resources, and Insurance Proceeds; III., G.1.,

“Matching;” III.L.1.a., “Financial Reporting;” III.G.2., “Performance Reporting,” changed from “Not Applicable;” III.N., “Project Accounting,” section on compliance Requirements; IV, “Other Information,” new section on the “Purpose” of the document, including new website link to the Public Assistance Program and Policy Guide (Version 3.1).

- 97.067 – Updated II, “Program Procedures,” updated FY to 2020 and section Source of Governing Requirements to update program authorizations for Department of Homeland Security Appropriations up to 2020; III.A.1.c., “Activities Allowed;” III.A.2.b., “Activities Unallowed;” III.N., “Subgrant Awards,” section Compliance Requirements to update USC reference; IV, “Other Information.”

Part 5 – Clusters of Programs

Updated the headers as follows.

- Header for 5.1 changed to Clusters of Programs – Introduction
- Header for 5.2 changed to Research and Development Programs

Part 5.3 - major edits implemented.

Part 5.4 – updated other cluster list.

Part 6 – Internal Control

- No changes.

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

- Minor changes.

Part 8 – Appendixes

Appendix I – Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200

- No changes

Appendix II – Federal Agency Codification of Governmentwide Requirements and Guidance for Grants and Cooperative Agreements

- Updated links

Appendix III – Federal Agency Single Audit, Key Management Liaison, and Program Contacts

- Extensive changes to majority of points of contact
- Some program updates (some deleted, some added)

Appendix IV – Internal Reference Tables

- Provided a full list of programs which have requirements defined in IV, “Other Information” of Part 4.

Appendix V – List of Changes for the 2019 Compliance Supplement

This document which shows the changes from the 2017 and 2018 Compliance Supplement.

Appendix VI – Program-Specific Audit Guides

- Link updated

Appendix VII – Other Audit Advisories

- Major changes throughout the document, especially related to COVID-19.
- New Section - I. Novel Coronavirus (COVID-19)
- Updates to Sections II and III
- Deleted 2019 sections - VI. Administrative Relief for Grantees Impacted in 2017 by Hurricanes Harvey, Irma, or Maria
- Renumbered subsequent sections; additional edits to the renumbered sections VI and VII.

Appendix VIII – Examinations of EBT Service Organizations

- No changes

Appendix IX – Compliance Supplement Core Team

- Team list was updated with new members.