APPENDIX V  
LIST OF CHANGES FOR THE 2021 COMPLIANCE SUPPLEMENT

This appendix provides a list of changes from the 2020 Supplement dated August 2020. 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**

- Added new subsection “Performance Focus for Grants” and updated subsection on the General Services Administration to explain the change to Assistance Listing (which replaced CFDA).

- Updated for clarity and consistency with other parts of the Supplement, for CFR references, and for the effective date of the Supplement.

**Part 2 – Matrix of Compliance Requirements**

- Matrix of Compliance changes and corrections were made for 2021; these are indicated in the Part 2 Matrix. Changes are shown in yellow highlights.

**Part 3 – Compliance Requirements**

Updated website links for the following programs:

- 10.568 and 10.565 and 10.569 – Updated III.E., “Eligibility,” section no Eligibility for Individuals, the link for the 2021 Poverty Guidelines.

- 10.582 – Updated II, “Program Procedures,” section Availability of Other Program Information links to the landing page and the direct link to the Fresh Fruits and Vegetables Handbook.

- 10.665 and 10.666 – Updated the link to Secure Rural Schools and Community Self-Determination Act in II., “Program Procedures,” section Availability of Other Program Information and III.G.


• 14.169 – Updated III.L.2., “Reporting” section Performance Reporting link to Form HUD-9902.

• 14.218 and 14.225 – Updated II., “Program Procedures,” link to the Federal Register notices that govern use of CDBG-DR funds updated; in section Availability of Other Program Information were updated and a new link for guidance on CDBG Programs for COVID-19; III.L.2., “Reporting,” section on Performance Reporting link to the automated system deleted and updated link on QPRs in the DRGR User Manual; IV., “Other Information,” added three additional links for more information and updated the link for CDBG-DR program waivers.

• 14.228 – Updated III.L.2, “Reporting” section on Performance Reporting link to the SPEARS automated program updated.

• 14.231 – Updated II., “Program Procedures,” new links on FY 2020 CARES funds to recipients of FY 2020 ESG funds and a link to list of recipients; II, “Program Procedures,” section Source of Governing Requirements, links to Notice CPD-20-08, and for waivers that provided additional flexibilities for the use of ESG-CV funds.

• 14.239 – Updated II., “Program Procedures,” section Availability of Other Program Information link added for COVID-19 regulatory resources and link added for extension to the original COVID-19 suspensions and waivers.

• 14.241 – Updated II., “Program Procedures,” section Availability of Other Program Information to update the HOPWA program website; II, “Program Procedures,” section Availability of Other Program Information link added for HOPWA CARES guidance and resources; III.L.2.a and b, “Performance Reporting,” links added for the APR and CAPER reports; III.L.2.f., “Reporting,” section on Performance Reporting link to the SPEARS automated program updated.


• 14.269 and 14.272 – Updated III.L.2, “Reporting” section on Performance Reporting link to the SPEARS automated program updated.
• 14.850 – Added new links to III.N.21, “Formula Income.”


• 14.866 and 14.889 – Updated III.L.2, “Reporting” section on Performance Reporting link to SPEARS.


• 16.738 – Updated III.L.2., “Performance Reporting,” added direct link to the JAG Accountability Measures.


• 17.225 – Updated III.B., subsection on Extended Benefits (EB) Program deleted link for temporary changes related to COVID-19.

• 17.265 – Updated III.L.2., “Performance Reporting,” to add link for ETA Form 9084; III.L.2., “Reporting,” to add link for ETA Form 9085; IV., “Other Information.”

• 20.205 and 20.219 and 20.224 and 23.003 – Updated III.I., “Procurement and Suspension and Debarment,” removed link to SAM.gov.

• 20.223 – Updated II, “Program Procedures,” section Availability of Other Program Information link to the TIFIA website.

• 20.106 – Updated II, “Program Procedures,” section Availability of Other Program Information links to the Airport Improvement Program Handbook and FAA notices on the Federal Register updated; III.N.2, “Revenue Diversion”
subsection Compliance Requirements link to FAA notices on the Federal Register.

- 20.500 and 20.507 and 20.525 and 20.526 – Updated II., “Program Procedures” link to the most recent FTA Triennial Workshop Workbook; III.A.1, “Activities Allowed or Unallowed,” added links for FTA Formula Funding Under Emergency Relief Program FAQs and CARES, CRRSAA & ER Funding Requirements FAQs.

- 20.527 – Updated III.A.1, “Activities Allowed or Unallowed,” added links for FTA Formula Funding Under Emergency Relief Program FAQs and CARES, CRRSAA & ER Funding Requirements FAQs.

- 21.019 – Updated II., “Program Procedures,” section Availability of Other Information added a link for federal notice for Treasury’s website, and deleted links to a) Treasury’s guidance on the Fund; b) Treasury’s FAQ; and c) Treasury’s final guidance website [Please note: OIG guidance on reporting and record retention includes FAQs]; III.A, “Activities Allowed and Unallowed,” updated link for a) Treasury’s guidance on “Costs not accounted for in the budget most recently approved as of March 27, 2020,” b) Treasury’s FAQs; III.H., “Period of Performance,” updated link for Treasury’s guidance on costs incurred; III.L.2., “Performance Reporting,” deleted link to OIG guidance, added links to FAQs and additional information link to the OIG webpage; III.M., “Subrecipient Monitoring,” deleted all links.


• 84.000 – Updated links throughout to new url for ED at oese.ed.gov; Introduction Section added new links to subsection on Waivers and Expanded Flexibility; II, “Program Procedures,” section Availability of Other Program Information” updated to new url and added new link for Providing Equitable Services to Students and Teachers in Non-Public Schools under the CARES Act Programs and deleted link State Educational Agency Procedures for Adjusting Basic, Concentration, Targeted, and Education Finance Incentive Grant Allocations Determined by the U.S. Department of Education (May 23, 2003); III.B., “Allowable Costs/Cost Principles” link to fiscal guide; III.G., “Matching, Level of Effort, Earmarking,” section Earmarking links to SEA guidance for Adjusting Allocations and guidance for ESSA Fiscal Changes and Equitable Services; III.N.1., “Participation of Private School Children,” subsection Compliance Requirements Title I, Part A of ESEA; III.N.2, “Access to Federal Funds for New or Significantly Expanded Charter Schools,” subsection Compliance Requirements, guidance for ESSA Fiscal Changes and Equitable Services

• 84.010 – Updated II., “Program Procedures,” section Availability of Other Program Information for links to new server (ESEA and ESSA links) and added two new links: Fact Sheet for USDA meals waivers and a template for COVID-19 fiscal waiver requests.


• 84.032-L – Updated II., “Program Procedures,” section Availability of Other Program Information, links for he IFAF data moved to FSA Partner Connect (FFEL Special Allowance Rates and FFEL Variable Interest Rates).

• 84.041 – Updated II., “Program Procedures,” section Availability of Other Program Information added a second link for additional program information.

• 84.042 and 84.044 and 84.047 and 84.066 and 84.217 – Updated II., “Program Procedures,” section Availability of Other Program Information link on program notices.

• 84.048 – Updated II., Program Procedures,” section Availability of Other Program Information removed link on State Plan Guide.


84.424 – Updated III.A., “Activities Allowed or Unallowed,” section on LEA Use of Funds deleted link to 4109(b) of the ESEA (2017) Consolidated Appropriations Act.

84.425 – Updated links for Section I, ESF: II., “Program Procedures,” link for Certification and Agreement for Funding under the CRSSA EANS; added links for GEER Fund FAQs, GEER II Fact Sheet, additional link for ESSER Fund; ESSER II Fact Sheet, and FAQs for Elementary and School Emergency Relief Programs Governor’s Emergency Education Relief Programs use of Funds; III.N.2., “Prioritizing Services or Assistance to Non-Public Schools under the EANS Program,” new link to FAQs for CRRSA Act; IV., “Other Information,” a link to the ARP ESSER State Plan template


93.498 – II., “Program Procedures,” section Availability of Other Program Information, new link to Phase 3 General Distribution, and updated links to Indian

- 93.568 – Updated II., “Program Procedures,” section Availability of Other Program Information link to the ACF LIHEAP.

- 93.667 – Updated III.L.2., “Reporting,” deleted link to SSBG Online Data Collection Site.

- 93.686 – Updated III.A.1, “Activities Allowed or Unallowed,” link for PCN-01.


- 94.006 – Updated III.A., “Activities Allowed or Unallowed,” to add a link to the IRS; III.G., “Matching, Level of Effort, Earmarking,” section Matching added link to AmeriCorps website; III.N.1, “Living Allowance” link for more information on living allowance amounts.


- 97.036 – Updated the link to the most recent version of the PAPPG throughout; II., “Program Procedures,” subsection B., a new link to Public Assistance Capped Grants and removed the links to Public Assistance Alternative Procedures for

**Part 4 – Agency Program Requirements**

Changes were made to the following programs.

- 10.001 – Updated to remove references to Addendum.
10.557 – Added section IV., “Other Information.”

10.558 – Updated IV., “Other Information.”


14.169 – Updated II., “Program Procedures,” to add a third distinct component to the program house counseling grants, information on the Housing Counseling Certification Requirements Final Rule, and to update statistics on agencies participating in the program; III.L.2, “Reporting,” subsection Performance Reporting changed to Applicable with narrative; III.L., “Reporting” to add new section (III.L.4) Special Reporting for Federal Funding Accountability and Transparency Act.


• 14.239 – Updated II., “Program Procedures,” section Availability of Other Program Information to address COVID-19 information and an extension to the original COVID suspension and waivers, and new links; III.N.2., “Maximum Per-Unit Subsidy and Underwriting Requirements,” subsection Audit Objectives; III.N.4., “Housing Quality Standards,” subsection Compliance Requirements, the Note was updated.


- 14.871 and 14.879 – A document-wide update to change HCVP to HCV program; update title to reflect Voucher Program (MV); II, “Program Procedures,”


“UI Program Integrity – Overpayments” subsections on Compliance Requirements, Audit Objectives, and Suggested Audit Procedures; III.N.5., “UI Reemployment Programs,” subsections Compliance Requirements and Suggested Audit Procedures; IV., “Other Information.”


- 17.245 – A document-wide update to remove the language that states the TRA and ATAA benefits are under 17.245; II., “Program Procedures.”


(III.L.4) Special Reporting for Federal Funding Accountability and Transparency Act.


- 84.000 – Introduction section updated and added new programs for 84.425; new section on the ESF programs; and updates to the section on Waivers and Expanded Flexibility; II, “Program Procedures;” III.A., “Activities Allowed or Unallowed;” III.B., “Allowable Costs/Cost Principles;” III.C., “Cash

84.010 – Updated III.L., “Reporting” added new section (III.L.4) Special Reporting for Federal Funding Accountability and Transparency Act; III.N.5., to add section on “Oversight and Monitoring Responsibilities with Respect to Charter Schools with relationships with Charter Management Organizations (SEAs/LEAs).”


84.042 and 84.044 and 84.047 and 84.066 and 84.217 – Updated III.A., “Activities or Unallowed” section Activities Allowed; III.A., “Activities or Unallowed,” section Activities Unallowed; III.E., “Eligibility,” section “Eligibility for Individuals;” III.L., Updated “Reporting” added new section (III.L.4) Special Reporting for Federal Funding Accountability and Transparency Act; IV., “Other Information.”


84.424 – Updated III.A.2., “Activities Allowed or Unallowed,” sections on EANS Funds, ESSER Funds, and LEA Use of Funds; III.N., “Special Tests and Provisions,” deleted the subsection Schoolwide Programs (LEAs).


93.044 and 93.045 and 93.053 – Updated titles to include CARES ACT for Title III-B and Title-C of the Older Americans Act; II., “Program Procedures,” section on Availability of Other Program Information; III. Compliance Requirements Matrix: L, “Reporting,” changed from N to Y; N, “Special Tests and Provisions,” changed from Y to N; III.G.1, “Matching, Level of Effort, Earmarking,” section

“Reporting,” added new section (III.L.4) Special Reporting for Federal Funding Accountability and Transparency Act; added narrative under III.N.1, “Patient Out-of-Pocket Expenses;” IV., “Other Information,” updated section on Schedule of Expenditures of Federal Awards to include a chart Summary of Payments and PRF Reporting.


“Period of Performance,” updated for grant year 2021, including chart on sources of obligations (FYs 2021, 2022, 2023) and a new chart added for CARES, CRRSA, and ARP acts specific obligation and liquidation times frames (FY 2020, FY 2021, FY 2022, FY 2023).


Part 5 – Clusters of Programs

Part 5.1 and 5.2 – Updated website link for FAQs 200.430-1; updated section on Compensation; updated CFR references in sections M and N.

Part 5.3 – major edits implemented.

Part 5.4 – updated the cluster list.

Part 6 – Internal Control

- Updated for the effective date of the Supplement.

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

- Updated for the effective date of the Supplement.

Part 8 – Appendixes

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

- Updated for the effective date of the Supplement.

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

- Updated for the effective date of the Supplement.

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

- Updated for this year’s program contacts.

Appendix IV – Internal Reference Tables

- Updated to add list of programs currently designated as high risk.

- List updated with new programs with requirements defined in IV., “Other Information.”

Appendix V – List of Changes for the 2021 Compliance Supplement

- List updated with changes to the programs and appendixes for 2021.

Appendix VI – Program-Specific Audit Guides

- Updated for the effective date of the Supplement.
Appendix VII – Other Audit Advisories

- Major updates for section I. Novel Coronavirus.
- Minor updates to all other sections.

Appendix VIII – Examinations of EBT Service Organizations

- Updated for the effective date of the Supplement.

Appendix IX – Compliance Supplement Core Team

- Updated for this year’s team members.