

## TABLE OF CONTENTS

**NOTE: Auditors must use this 2018 Supplement and the 2017 Supplement together. See the subsection titled “Purpose” within Part 1 for further explanation.**

### **PART 1 – BACKGROUND, PURPOSE, AND APPLICABILITY (Use this 2018 Supplement)**

Background.....	1-1
Purpose and Applicability.....	1-3
Overview of this Supplement.....	1-5
Technical Information.....	1-8
How to Obtain Additional Guidance .....	1-9

### **PART 2 – MATRIX OF COMPLIANCE REQUIREMENTS (Use individual program matrices for programs in Parts 4 or the matrix included in the SFA Cluster in Part 5 of this 2018 Supplement. Otherwise use the matrices in the 2017 Supplement)**

### **PART 3 – COMPLIANCE REQUIREMENTS (Use Section 3.2.I below which supersedes that section in the 2017 Supplement. Otherwise use Part 3 of the 2017 Supplement.)**

#### **SECTION 3.2**

I. Procurement and Suspension and Debarment.....	3.2-I
--	-------

### **PART 4 – AGENCY PROGRAM REQUIREMENTS (Use the 2018 sections listed below which are in addition to or supersede the 2017 Supplement. Otherwise use the 2017 Supplement)**

<u>No.</u>	<u>Agency Name</u>	
<b>20</b>	<b>Department of Transportation (DOT)</b>	
	20.205 – Highway Planning and Construction .....	4-20.205
	20.219 – Recreational Trails Program .....	4-20.205
	20.224 – Federal Lands Access Program.....	4-20.205
	20.319 – High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants .....	4-20.319
	20.500 – Federal Transit—Capital Investment Grants .....	4-20.500
	20.507 – Federal Transit—Formula Grants .....	4-20.500
	20.525 – State of Good Repair Grants Program .....	4-20.500
	20.526 – Bus and Bus Facilities Formula Program .....	4-20.500
<b>23</b>	<b>Appalachian Regional Commission (ARC)</b>	
	23.003 – Appalachian Development Highway System .....	4-20.205
<b>84</b>	<b>Department of Education (ED)</b>	
	None – Cross-Cutting Section .....	4-84.000
	84.010 – Title I Grants to Local Educational Agencies .....	4-84.010
	84.011 – Migrant Education—State Grant Program.....	4-84.011
	84.282 – Charter Schools .....	4-84.282

84.365 – English Language Acquisition State Grants..... 4-84.365  
 84.367 – Supporting Effective Instruction State Grants ..... 4-84.367  
 84.424 – Student Support and Academic Enrichment Program... ..... 4-84.424

**The following two programs in the 2017 Supplement are deleted in the 2018 Supplement:**

84.377 – School Improvement Grants  
 84.395 – State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top  
 Incentive Grants, Recovery Act

**93 Department of Health and Human Services (HHS)**

93.224 – Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) ..... 4-93.224  
 93.508 – Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program..... 4-93.872  
 93.527 – Grants for New and Expanded Services Under the Health Center Program ..... 4-93.224  
 93.575 – Child Care and Development Block Grant ..... 4-93.575  
 93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund..... 4-93.575  
 93.600 – Head Start..... 4-93.600  
 93.872 – Tribal Maternal, Infant, and Early Childhood Home Visiting Program..... 4-93.872

**96 Social Security Administration (SSA)**

96.001 – Social Security--Disability Insurance (DI)..... 4-96.001  
 96.006 – Supplemental Security Income (SSI)..... 4-96.001

**PART 5 – CLUSTERS OF PROGRAMS**

Introduction (Use the 2017 Supplement)

Research and Development (Use the 2017 Supplement)

Student Financial Assistance (Use this 2018 Supplement).....5-3

84.007 – Federal Supplemental Educational Opportunity Grants (FSEOG)  
 84.033 – Federal Work-Study Program (FWS)  
 84.038 – Federal Perkins Loan (FPL)-Federal Capital Contributions  
 84.063 – Federal Pell Grant Program (PELL)  
 84.268 – Federal Direct Student Loans (Direct Loan)  
 84.379 – Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)  
 84.408 – Postsecondary Education Scholarships for Veteran’s Dependents  
 93.264 – Nurse Faculty Loan Program (NFLP)  
 93.342 – Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (HPSL/PCL/LDS)  
 93.364 – Nursing Student Loans (NSL)  
 93.925 – Scholarships for Health Professions Students from Disadvantaged Backgrounds - Scholarships for Disadvantaged Students (SDS)

Other Clusters (Use this 2018 Supplement).....5-4

**PART 6 – INTERNAL CONTROL (Use the 2017 Supplement)**

**PART 7 – GUIDANCE FOR AUDITING PROGRAMS NOT INCLUDED IN THIS COMPLIANCE SUPPLEMENT (Use the 2017 Supplement)**

**APPENDICES (Use this 2018 Supplement for sections listed below which supersede or add an addendum to the appendices in the 2017 Supplement. Otherwise use the 2017 Supplement)**

V List of Changes for the 2018 Compliance Supplement .....8-5

VII-A Other Audit Advisories - Hurricane and NDAA Addendum..... 8-7A