

The following errors were identified for the published 2019 Supplement. Corrective actions as noted were taken. Programs/pages which had changes are shown with the term “revised” in the footer. All pages are shown with the August 2019 date, but if no other changes were made, the footer will not have the word “revised”. Pages with only small editorial updates (such as incorrect spelling, formatting, and punctuation) are not identified as a ‘revised’ page.

Document reference	Issue	Correction
Table of Contents	Minor edits required, however with the release of the updated Supplement and addition of this change page, the TOC was updated also.	TOC updated; changes indicated as follows: <ul style="list-style-type: none"> ▪ Added changes page. ▪ Updated titles. ▪ Errata section added to the table of contents section.
Part 2	Various corrections impacted this part.	Updated the matrix as required for affected programs.
10.760	Agency requested to update the program requirements.	Changes made to II.A; added A.2.h; updated G.1.
10.766	Missing content in many sections	Treat as completely new.
11.611	(1) Only included: “Technical Report (completing all required MEIS fields) - Applicable,” which is not enough information for an auditor. There is no form number, description, and MEIS is not defined. (2) Commerce adds a requirement for the auditor to test the corrective actions taken by the client as part of “Special Tests and Provisions.” This should be deleted as it goes beyond scope of a single audit since the Uniform Guidance identifies the federal agency as responsible for addressing corrective actions taken by a recipient.	(1) Corrections and additions made. (2) Deleted corrective actions requirement.
14.157	“Eligibility” requirement was deleted.	“Eligibility” requirement was added back in. Update made to Part 4, 14.157; and Part 2 Matrix.
14.218 and 14.228	Requirements I and J reversed in the Part 2 matrix. They were correct in Part 4.	Made corrections to Part 2 matrix.
14.239	Part 4 document had incorrect changes processed. These errors were also reflected in Part 2 matrix.	Made changes to Part 4, 14.239. Corrected Part 2 matrix.
14.256	Conflicts exist between cross-cutting section and program section.	Added back in requirement N – this action is still within the ‘pick 6’ criteria.
15.000	Conflicts exist between cross-cutting section and program section.	Added a directive paragraph (heading: IMPORTANT) to the first page regarding conflicting information.
15.605	Program updated requirements	Added CFDA 15.626 Enhanced Hunter Education and Safety Program. Edited program objectives.
20.000	Conflicts exist between cross-cutting section and program section.	Added a directive paragraph (heading: IMPORTANT) to the first page regarding conflicting information.
20.001	84.395 was deleted as a program – but left in this cross-cutting section. Conflicts exist between cross-cutting section and program section.	Deleted cross-cutting reference to 84.395. Added a directive paragraph (heading: IMPORTANT) to the first page regarding conflicting information.

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20.205	Part 2 and Part 4 matrices, Equipment/Real Property and Matching are noted with an N but the Part 4 narrative section for this program includes testing requirements for both requirements.	Removed testing requirements narrative.
21.020	Part 2 matrix says Reporting Y. Part 4 matrix says Reporting N.	Part 2 matrix is correct. Part 4 matrix should read Y for reporting. The content for reporting is in the document. Corrected Part 4 matrix.
84.000	Conflicts exist between cross-cutting section and program section.	Added a directive paragraph (heading: IMPORTANT) to the first page regarding conflicting information.
84.010	Conflicts exist between cross-cutting section and program section.	Added back in requirement L – this action is still within the ‘pick 6’ criteria. Updated matrix in Parts 2 and 4.
84.027	Conflicts exist between cross-cutting section and program section.	Added back in requirement n – this action is still within the ‘pick 6’ criteria. Updated matrix in Parts 2 and 4.
84.126	Conflicts exist between cross-cutting section and program section.	Added back in requirement C – this action is still within the ‘pick 6’ criteria. Updated matrix in Parts 2 and 4. Deleted item 4 under Availability of Other Program Information. Added reference to A.1. Corrected citation in 2.2(b).
84.181	Conflicts exist between cross-cutting section and program section.	Added back in requirement C – this action is still within the ‘pick 6’ criteria. Updated matrix in Parts 2 and 4.
84.287	Conflicts exist between cross-cutting section and program section.	Added back in requirement N – this action is still within the ‘pick 6’ criteria. Updated matrix in Parts 2 and 4.
84.365	Conflicts exist between cross-cutting section and program section.	Added back in requirement L; deleted requirement E; added back in requirement H – these actions are still within the ‘pick 6’ criteria. Updated matrix in Parts 2 and 4.
84.367	Conflicts exist between cross-cutting section and program section.	Added back in requirement L – this action is still within the ‘pick 6’ criteria. Updated matrix in Parts 2 and 4.
93.153	Agency had changes to implement.	Edits made to Section I. Changed requirements E and M from a “Y” to an “N”; changed requirements J and L from a “N” to a “Y”. Edits to Section III.A. Added in narrative for requirements B, J, and L.
93.217	Per the Part 2 and Part 4 matrices, Special Tests and Provisions is identified as a Y. (This is a change from the prior year as it was identified as a N in the prior year.) However, the 2019 Part 4 section for this program does not include any requirements for special tests.	Changed Special Tests back to N in matrix. Update in Part 2 and Part 4.
93.264 and 93.342	Identified as new in the TOC and Appendix V	These are not new. Corrected TOC and Appendix V.
93.545	Missing one line in Part 4 document (4-93.545-2): Several, but not all, start-up loans to loan recipients have been structured as surplus notes in the years	Made correction to Part 4 document in third paragraph of II. PROGRAM PROCEDURES.

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	subsequent to first issuance on a case-by-case basis using specified criteria.	
93.767	Missing portions of content in Part 4 document which were mistakenly deleted. There were no errors in Part 2 matrix.	Made changes to Part 4, 93.767. Added requirement H back in. Corrected Part 2 matrix.
93.914	Agency had changes to implement.	Added content to Section II, Source of Governing Requirements. Changed requirement I from a “Y” to a “N”, changed requirement M from a “N” to a “Y” (updated Part 2 also for these changes). Added content to III.A.1.c. Added narrative for requirements B and M.
93.917	Agency had changes to implement.	Added additional wording in Section II, paragraph two. Changed requirement J from a “N” to a “Y” (updated Part 2 also for this change). Added narrative for requirements B, J, and M. Made edits to III.A.1.a.3; added III.A.2.i; edited III.G.3.e.
93.918	Agency had changes to implement.	Additional content and edits made to Section II. Changed requirements H and J from a “N” to a “Y”, changed requirement M from a “Y” to a “N” (updated Part 2 also for these changes). Edits made to III.A.1 and III.A.2. Added narrative for requirements B and J.
Part 5.3	Auditors presented concerns with the application and requested clarification of many reporting requirements as originally written.	Note – the following are the primary changes. There are additional smaller changes made. Part 5.3 Student Financial Assistance should be read as an entirely new document. Removed reference to Federal Perkins Loan Program Extension Act in II.E. In III, after the matrix – replaced existing text to clarify the sampling table requirements. In the introductory paragraph, eliminated the reference to questioned costs. Edited content in III.A.1. Edited references in III.E.1.a(1) and III.E.1.a(4). Deleted reference to Appendix B in III.N.1. Edited content in III.N.2 for Nurse Faculty Loan Program (NFLP) (CFDA 93.264) - Suggested Audit Procedures, item c. Edited content in III.N.3 under Timing of Return of Title IV Funds. Edited content in III.N.3 under Timely return of funds by the institution for Suggested Audit Procedures. Edited content in III.N.5. Removed III.N.8 Excess Cash (as it was repeated content from C. Cash Management). Updated numbers from that point – the proceeding numbers referenced in this summary table will now reflect the new numbers. Deleted III.N.8.A - Suggested Audit Procedures, item b. Updated III.N.8.B - Compliance Requirements and Suggested Audit Procedures, item b. Updated III.N.8.C - Suggested Audit Procedures – a and b. Perkins Liquidation added back (III.N.10). Deleted # 25 in Appendix A. Updated the appendix numbers after that point.
Part 5.4	21.020 is listed as deleted in the TOC, the Part 2 matrix, and Appendix V. However,	Removed CDFI Cluster (Treasury 21.020 Community Development Financial Institutions

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	it is still listed in the Part 5 Other Cluster section as part of the Treasury CDFI cluster.	Program and 21.012 Native Initiatives). Note 21.020 remains in Part 4. Removed Maternal, Infant, and Early Childhood Home Visiting Cluster, since 93.870 was the only remaining program from the cluster. 93.870 remains in Part 4.
Part 6, Appendix 2	Conversion from Excel spreadsheet to Word document resulted in some errors in the table.	Content moved to correct cells shown with yellow highlight. Content deleted shown with light blue highlight. Note – the highlighting is not 508 compliant.
Part 8, Appendix 3	Additional corrections received after original cut-off date.	Updated points of contact are included in the revised document.
Part 8, Appendix 5	Various corrections impacted this appendix.	Updated changes as required.