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:


• 10.766 – Updated II, “Program Procedures,” section Availability of Other Program Information, new link for program literature on USDA website.


• 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.


• 84.000 – Updated II, “Program Procedures,” Availability of Other Program Information, new link for the ESSA Act.

- 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.


- 84.938 – 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.


- 93.556 – Updated links for minor changes in web addresses.


- 93.870 – Updated II, “Program Procedures,” Availability of Other Program Information link for 18 evidence-based models MIECHV.


- 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.


- 10.511 – Updated III.G.1.b, “Matching.”


- 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.”


• 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
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• 14.871 – Updated IV, “Other Information.”


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


- 20.001 – III, “Compliance Requirements,” added a new chart with programs and compliance requirements.


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.”


- 84.287 – 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).


- 84.938 – 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).


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.


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.,


**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.