**APPENDIX V**

**LIST OF CHANGES FOR THE 2015 COMPLIANCE SUPPLEMENT**

This Appendix provides a list of changes from the 2014 OMB Circular A-133 Compliance Supplement, dated March 2014.

The title of the Supplement has been changed to remove reference to OMB Circular A-133.

All footers have been changed to refer to the Supplement as “Compliance Supplement”

**Table of Contents**

* + The Table of Contents has been changed to:
	+ Establish a separate Part 3.2 to provide separate coverage of compliance requirements for awards and systems subject to 2 CFR part 200 and add the name of each section
	+ Change in Part 3.1, H, “Period of Availability of Federal Funds,” to “Period of Performance”
	+ Remove from Part 3.1, D, “Davis-Bacon Act,” and labeled the section “Reserved”
	+ Remove from Part 3.1, K, “Real Property Acquisition and Relocation Assistance,” and labeled the section “Reserved”
	+ Modify the program titles for the following programs in Parts 4 and 5 to make them consistent with the names as they appear in the *Catalog of Federal Domestic Assistance* (CFDA):

 CFDA 15.614 – Coastal Wetlands Planning, Protection and
Restoration Program

CFDA 20.525 – State of Good Repair Grants Program

* + Modify the name of the Transit Cross-Cutting Section to Cross-Cutting Section
	+ Add to Part 4 CFDA 14.267 – Continuum of Care (CoC) Program
	+ Add to Part 4 CFDA 14.269 – Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)
	+ Add to Part 4 Section 20.001 – Wage Rate Requirements Cross-Cutting Section
	+ Add to Part 4 CFDA 20.616 – National Priority Safety Programs (as part of an existing cluster)
	+ Add to Part 4 CFDA 21.015 – Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States
	+ Add to Part 4 CFDA 93.545 –Consumer Operated and Oriented Plan
	(CO-OP) Program
	+ Delete from Part 4 CFDA 93.991 – Preventive Health and Services Block Grant
	+ Delete from Part 5, Student Financial Assistance Cluster, CFDA 84.037 – Perkins Loan Cancellations
	+ Delete from Parts 4 and 5 the following American Recovery and Reinvestment Act (ARRA) programs based on their completion or the limited amount of funds still subject to audit:

CFDA 14.253 – Community Development Block Grant ARRA Entitlement

Grants (CDBG-R) (Recovery Act Funded)

CFDA 14.254 – Community Development Block Grants/Special Purpose Grants/Insular Areas - (Recovery Act Funded)

CFDA 14.255 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)

CFDA 14.884 – Public Housing Capital Fund Competitive
(Recovery Act Funded)

CFDA 14.885 – Public Housing Capital Fund Stimulus (Formula)
Recovery Act Funded

CFDA 16.803 – Recovery Act - Edward Byrne Memorial Justice

Assistance Grant (JAG) Program/Grants to States and Territories

CFDA 16.804 – Recovery Act - Edward Byrne Memorial Justice

Assistance Grant (JAG) Program/Grants to Units of Local Government

CFDA 93.719 – State Grants to Promote Health Information Technology

CFDA 93.408 – Nurse Faculty Loan Program (ARRA-NFLP)

* + Correct the name of Part 6
	+ Change the names of Appendices I, II, III, and VII to reflect the issuance of 2 CFR part 200
	+ Update the title of Appendix V for the 2015 Supplement.

**Part 1 - Background, Purpose, and Applicability**

* + Updated for the effective date of the Supplement and changes in the titles or contents of different parts and appendices of the Supplement.
	+ Updated to address issuance of 2 CFR part 200, subpart F and changed audit requirements.

**Part 2 - Matrix of Compliance Requirements**

* + Updated matrix to add and remove programs to make it consistent with the Table of Contents and Parts 4 and 5.
	+ Removed Columns D, “Davis-Bacon Act,” and K, “Real Property Acquisition and Relocation Assistance” and showed them as “Reserved.”
	+ Updated matrix based on added and deleted compliance requirements in Part 4 program supplements, or to make a correction as follows:
* Delete D, “Davis-Bacon Act,” from the following programs either as a result of the end of ARRA funding or, for other than ARRA funding, because the program determined that this was not a material compliance requirement: CFDAs 10.760/10.781; 10.766/10.780, 12.400, 12.401, 15.022, 15.225, 15.231, 15.236, 16.738, 66.458/66.482, 66.468/66.483, 93.095/93.096, 93.600, R&D cluster.

**Note**: This listing does not include those programs where there is a continuing audit requirement; in those cases, the change is specified in the individual program changes for Part 4.

**Part 3 - Compliance Requirements**

* Revised introduction to
	+ address awards made before December 26, 2014, and new awards or certain funding increments made on or after that date; and
	+ explain structure of Part 3 for the 2015 Supplement.
* In Parts 3.1 and 3.2, changed title of H, “Period of Availability of Federal Funds” to “Period of Performance.” In Part 3.1, noted that prior years’ audit findings will refer to this as “Period of Availability of Federal Funds.”
* In Part 3.1
	+ Deleted D, “Davis-Bacon Act,” as a compliance requirement. Some programs have retained this requirement for purposes of the audit. For those programs, Wage Rate (also known as Davis-Bacon Act) requirements are included in the III.N, “Special Tests and Provisions,” of the program supplement with a cross-reference to the Wage Rate Requirements Cross-Cutting Section at page 4-20.001. That latter section addresses the general compliance requirement, audit objectives, and suggested audit procedures.
	+ Deleted K, “Real Property Acquisition and Relocation Assistance.”
	+ Deleted from L, “Reporting” coverage of the subaward reporting requirements under the Federal Funding Accountability and Transparency Act.

**Note**: The above coverage is not included in the added Part 3.2.

* Added Part 3.2 to reflect changes resulting from issuance of 2 CFR part 200 (Uniform Guidance).
* In Part 3.2 enhanced coverage of Federal Acquisition Regulation (FAR)-based cost-reimbursement contracts.

**Part 4 - Agency Program Requirements**

* In addition to any changes noted in the Table of Contents (program additions, deletions, and name changes or corrections), the following changes were made in Part 4:
	+ All programs supplements, even if they did not have other changes as specified below, were modified to remove the entry III.L.4, “Subaward Reporting under the Transparency Act,” based on removal of this as a compliance requirement to be tested by auditors. As a result, this change is no longer specified for each applicable program.
	+ All program supplements were modified in the introductory language to III, Compliance Requirements,” to refer to 12 compliance requirements.
	+ In any program supplement including H, “Period of Availability of Federal Funds,” the title of that section was changed to “Period of Performance” to reflect the usage in 2 CFR part 200.
	+ If there were no other changes in a program and a reference was added or changed as a result of the issuance of 2 CFR part 200, it is not listed below; however, the usage is to show both the pre-existing requirement(s), e.g., the applicability of OMB Circular A-87 followed by a “/” and a citation to all or part of 2 CFR part 200 and, as applicable, the Federal awarding agency’s implementing regulations.
	+ **CFDAs 10.551, 10.561** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.I, “Procurement and Suspension and Debarment;” III.L.1.c, “Reporting – Financial Reporting;” III.N.1, “Special Tests and Provisions – ADP Systems for SNAP;” and IV, “Other Information.” Removed III.H, “Period of Availability of Federal Funds.” Most changes were due to the completion of ARRA funding or the issuance of 2 CFR part 200.
	+ **CFDAs 10.553, 10.555, 10.556, 10.559** – Updated III.E.1.b.(3), “Eligibility – Eligibility for Individuals;” III.I, “Procurement and Suspension and Debarment;” III.L.3, “Reporting – Special Reporting;” III.N.1, “Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP);” and IV, “Other Information.”
	+ **CFDA 10.557** – Updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles, including deleting paragraph. B.2.c as it repeats language in the cost principles;” III.N.1, “Special Tests and Provisions – Food Instrument and Cash-Value Voucher Disposition;” III.N.2, “Special Tests and Provisions – Review of Redeemed Food Instruments and Cash-Value Vouchers;” and III.N.4, “Special Tests and Provisions – Authorization of Above-50-Percent Vendors.” Made III.L.1.c, “Reporting – Financial Reporting,” “Not Applicable.”
	+ **CFDA 10.558** – Updated II, “Program Procedures;” III.I, “Procurement and Suspension and Debarment;” III.L.3.a, “Reporting – Special Reporting;” and IV, “Other Information.”
	+ **CFDA 10.566** – Updated II, “Program Procedures,” to remove ARRA related information.
	+ **CFDA 10.568** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A.2, “Activities Allowed or Unallowed;” and III.E.1.a, “Eligibility – Eligibility for Individuals,” to update websites and because of changed program eligibility, which will phase out the participation of women, infants and children and transition it to a seniors-only program.
	+ **CFDA 10.665, 10.666** – Updated II, “Program Procedures;” III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking,” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”)
	+ **CFDAs 11.010, 11.300, 11.307** – Added III.N.5, “Special Tests and Provisions – Wage Rate Requirements.”
	+ **CFDA 12.400** – Updated II, “Program Procedures,” to reflect current names, citations, and contact information. Updated the following sections to reflect the end of ARRA funding under the program: II, “Program Procedures;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”).
	+ **CFDA 12.401** – Updated II, “Program Procedures,” and III.G.1, “Matching, Level of Effort, Earmarking – Matching,” to reflect current citations and contact information. Updated the following sections to reflect the end of ARRA funding under the program: II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”).
	+ **CFDA 14.157** – Updated II, “Program Procedures;” III.L.2, “Reporting – Performance Reporting;” and IV, “Other Information,” to reflect HUD 60002 reporting requirements and 2 CFR part 200. Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, N.2, and N.3 in III.N, “Special Tests and Provisions,” to N.2, N.3, and N.4, respectively.
	+ **CFDA 14.169** – Updated II, “Program Procedures.”
	+ **CFDA 14.181** – Updated II, “Program Procedures;” III.L.2, “Reporting – Performance Reporting;” and IV, “Other Information,” to reflect HUD 60002 reporting requirements and 2 CFR part 200. Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, N.2, and N.3 in III.N, “Special Tests and Provisions,” to N.2, N.3, and N.4, respectively.
	+ **CFDAs 14.218, 14.253, 14.254** – Deleted ARRA programs (CFDA 14.253 and CFDA 14.254), which resulted in elimination of a cluster, and also made the following changes as a result: Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.3, “Matching, Level of Effort, Earmarking - Earmarking;” III.H, “Period of Availability of Federal Funds” (now “Period of Performance”); III.J, “Program Income;” III.L.2, “Reporting – Performance Reporting;” III.M, “Subrecipient Monitoring;” and IV, “Other Information.” Deleted III.I, “Procurement and Suspension and Debarment.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, N.2, N.3, and N.4 in III.N, “Special Tests and Provisions,” to N.2, N.3, N.4, and N.5, respectively. Removed ARRA related material in renumbered III.N.2, III.N.3, and III.N.5.
	+ **CFDAs 14**.**228, 14.255** – Deleted ARRA program (CFDA 14.255), which resulted in elimination of a cluster, and also made the following changes: Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1 and 3, “Matching, Level of Effort, Earmarking;” III.H, “Period of Availability of Federal Funds” (now “Period of Performance”); III.J, “Program Income;” III.L.1.d, “Reporting – Financial Reporting;” III.L.2, “Reporting – Performance Reporting;” and IV, “Other Information.” Deleted III.I, “Procurement and Suspension and Debarment.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, N.2, N.3, and N.4 in III.N, “Special Tests and Provisions,” to N.2, N.3, N.4, and N.5, respectively. Removed ARRA related material in renumbered III.N.4, “Special Tests and Provisions – Citizen Participation.”
	+ **CFDA 14**.**231** – The entire program supplement was revised to reflect revisions to the program regulations; also updated to reflect HUD 60002 reporting requirements.
	+ **CFDA 14.235** – Updated III.L.2, “Reporting – Performance Reporting.”
	+ **CFDA 14.238** – Added II, “Program Procedures - Source of Governing Requirements,” and III.N.1, “Special Tests and Provisions – Wage Rate Requirements.” Renumbered N.1, N.2, and N.3 in III.N, “Special Tests and Provisions,” to N.2, N.3, and N.4, respectively.
	+ **CFDA 14.239** – Updated II, “Program Procedures” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1 and 3, “Matching, Level of Effort, Earmarking;” III.L.2, “Reporting – Performance Reporting;” and IV, “Other Information.” Added III.H, “Period of Performance.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, N.2, and N.3 in III.N, “Special Tests and Provisions,” to N.2, N.3, and N.4, respectively. Updated III.N.3, “Special Tests and Provisions - Drawdowns of HOME Funds.”
	+ **CFDA 14.256** – Updated II, “Program Procedures;” III.L.2, “Reporting – Performance Reporting;” and IV, “Other Information.” Added III.H, “Period of Performance.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, N.2, N.3, and N.4 in III.N, “Special Tests and Provisions,” to N.2, N.3, N.4, and N.5, respectively.
	+ **CFDA 14.850** – Updated II, “Program Procedures;” III.B.2, “Allowable Costs/Cost Principles;” III.J, “Program Income;” and III.L.2, “Reporting – Performance Reporting.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, through N.15 in III.N, “Special Tests and Provisions,” to N.2, through N.16, respectively.
	+ **CFDA 14.862** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.F, “Equipment and Real Property Management;” and III.L.2, “Reporting – Performance Reporting.”
	+ **CFDA 14.866** – Updated II, “Program Procedures,” to add a reference to 2 CFR part 200. Updated III.L.2, “Reporting – Performance Reporting.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and made the unnumbered III.N, “FASS – PHA, Public Housing Assessment System Phase Indicator #2 – Financial Condition, and HUD-50075, PHA Plans” requirement III.N.2.
	+ **CFDA 14.867** – Updated II, “Program Procedures;” III.I, “Procurement and Suspension and Debarment;” and III.L.2.a and b, “Reporting – Performance Reporting.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, and N.2 in III.N, “Special Tests and Provisions,” to N.2, and N.3, respectively.
	+ **CFDAs 14.871, 14.879, 14.880** – Updated II, “Program Procedures;” III.A.1.b, and 2, “Activities Allowed or Unallowed;” III.B.2, “Allowable Costs/Cost Principles;” III.C, “Cash Management;” III.L.1.d, “Reporting – Financial Reporting;” III.L.2.b, “Reporting – Performance Reporting;” and III.N.7, “Special Tests and Provisions – Operating Transfers and Administrative Fees.”
	+ **CFDA 14.872** – Deleted ARRA programs (CFDAs 14.884 and 14.885), which resulted in elimination of a cluster. Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.B.2, “Allowable Costs/Cost Principles;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds” (now “Period of Performance”); III.L.1.e, “Reporting – Financial Reporting;” and III.L.2.b, “Reporting – Performance Reporting.” Deleted III.I, “Procurement and Suspension and Debarment.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, through N.4 in III.N, “Special Tests and Provisions,” to N.2, through N.5, respectively. Added III.N.6, “Special Tests and Provisions - Capital Funds for Operating Costs.”
	+ **CFDA 14.873** – Updated II, “Program Procedures,” and III.E.1.c, “Eligibility – Eligibility for Individuals.” Added the HUD 50090 report to III.L.2.b, “Reporting – Performance Reporting.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and made the unnumbered III.N, “Environmental Review” requirement III.N.2.
	+ **CFDA 14.881** – Updated III.B.2, “Allowable Costs/Cost Principles.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, and N.2 in III.N, “Special Tests and Provisions,” to N.3, and N.4, respectively.
	+ **CFDA 15.225** – UpdatedII, “Program Procedures,” to remove ARRA-related requirements.
	+ **CFDA 15.231**– UpdatedII, “Program Procedures,” to remove ARRA-related requirements.
	+ **CFDA 15.236** – UpdatedII, “Program Procedures,” to remove ARRA-related requirements.
	+ **CFDA 15.605** – UpdatedII, “Program Procedures,” to update url for website.
	+ **CFDA 15.614** – Updated program title and II, “Program Procedures,” to reflect change in program name.
	+ **CFDA 15.615** – UpdatedII, “Program Procedures,” to update url for website.
	+ **CFDA 16**.**710** – Updated II, “Program Procedures;” III.B.2, “Allowable Costs/Cost Principles;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and IV, “Other Information,” to add subprograms and revise dates.
	+ **CFDA 16**.**738** – Deleted ARRA programs (CFDAs 16.803 and 16.804), which resulted in elimination of a cluster, and made the following changes: updated
	I, “Program Objectives;” II, “Program Procedures;” and III.A.3, “Activities Allowed or Unallowed.”
	+ **CFDAs 17.207, 17.801, 17.804** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.L.2.b, “Reporting – Performance Reporting.”
	+ **CFDA 17.225** – Updated I, “Program Objectives;” II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and, in III.N, “Special Tests and Provisions, N.1, “Employer Experience Rating,” N.4, “EUC08 Benefit Payments,” and N.5, “UI Program Integrity – Overpayments.”
	+ **CFDA 17.245** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.E.1, “Eligibility – Eligibility for Individuals.”
	+ **CFDA 20.000** – Changed the title to reflect that it now contains requirements that apply department-wide and not just to transit programs. Updated the Introduction to add programs. Updated I, “Program Objectives,” and II, “Program Procedures;” III.F, “Equipment and Real Property Management;” and III.I, “Procurement and Suspension and Debarment.” Added III.J, “Program Income.” Made revisions to reflect Department of Transportation requirements in 2 CFR part 1201, to add a reference to 2 CFR part 200, and to list the programs covered by each requirement.
	+ **CFDA 20.106** – Updated references inII, “Program Procedures;” III.A.2.b, “Activities Allowed or Unallowed;” and III.L.1.d and e, “Reporting – Financial Reporting.” To reflect provisions in 2 CFR part 1201 that are included in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management, and added III.I, “Procurement and Suspension and Debarment,” and III.J, “Program Income.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered III.N.1 to III.N.2.
	+ **CFDAs 20.205, 20.219, 23.003** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.A, “Activities Allowed or Unallowed.” Updated websites in III.G.1.e and h, “Matching, Level of Effort, Earmarking – Matching.” To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management, III.I, “Procurement and Suspension and Debarment,” and III.J, “Program Income.” Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered N.1, through N.8 in, III.N, “Special Tests and Provisions,” to N.2, through N.9, respectively.
	+ **CFDA 20.223** – To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management,” and III.I, “Procurement and Suspension and Debarment;” and added III.J, “Program Income.” Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (**Note**: III.N already applied because this program has ARRA funding.)
	+ **CFDA 20.319** – Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (**Note**: III.N already applied because this program has ARRA funding.) To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), added III.F, “Equipment and Real Property Management;” III.I, “Procurement and Suspension and Debarment;” and III.J, “Program Income,”.
	+ **CFDAs 20.500, 20.507, 20.525, 20.526** - Updated program title. Updated I, “Program Objectives;” II, “Program Procedures;” and III.A.1.d and g, “Activities Allowed or Unallowed.” To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management;” III.I, “Procurement and Suspension and Debarment;” and III.N, “Special Tests and Provisions;” and added III.J, “Program Income.” Added III.N.3, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered III.N, “Special Tests and Provisions – Environmental Review,” to III.N.4.
	+ **CFDA 20.509** - Updated II, “Program Procedures - Tribal Transit Program.” Added III.N.3, “Special Tests and Provisions – Wage Rate Requirements.” To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management;” III.I, “Procurement and Suspension and Debarment;” and III.N, “Special Tests and Provisions;” and added III.J, “Program Income.”
	+ **CFDAs 20.513, 20.516, 20.521** - Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered III.N.3, “Special Tests and Provisions – Coordinated Planning,” to III.N.4. To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management;” III.I, “Procurement and Suspension and Debarment;” and III.N, “Special Tests and Provisions;” and added III.J, “Program Income.”
	+ **CFDA 20.527** - Updated program name. Updated II, “Program Procedures,” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”). Added III.N.3, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered III.N, “Special Tests and Provisions – Environmental Review,” to III.N.4. To reflect provisions in 2 CFR part 1201 that are listed in the Transportation Cross-Cutting Section (20.000), updated III.F, “Equipment and Real Property Management;” III.I, “Procurement and Suspension and Debarment;” and III.N, “Special Tests and Provisions;” and added III.J, “Program Income.”
	+ **CFDA 20.600** – Added CFDA 20.616 to the cluster. Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” and III.G, “Matching, Level of Effort, Earmarking.”
	+ **CFDAs 21.012, 21.020** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and IV, “Other Information.”
	+ **CFDAs 66.458, 66.482** – Based on completion of ARRA-funded activities and amendments to the program’s authorizing statute, updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds” (now “Period of Performance”); III.J, “Program Income;” and III.N.1, “Special Tests and Provisions – Environmental Review Requirements.” Updated III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” based on appropriations act requirements. Added in III.N, “Special Tests and Provisions,” III.N.5, “American Iron and Steel (AIS),” and III.N.6, “Fiscal Sustainability Plans.” In IV, “Other Information,” added language based on the EPA “equivalency” memorandum, dated September 22, 2014.
	+ **CFDAs 66.468, 66.483** – Based on completion of ARRA-funded activities, updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”). Updated III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” based on appropriations act requirements. Updated III.N.3, “Special Tests and Provisions – Deposits to DWSRF.” Added in III.N, “Special Tests and Provisions,” N.6, “American Iron and Steel (AIS).” In IV, “Other Information,” added language based on the EPA “equivalency” memorandum, dated September 22, 2014.
	+ **CFDA 81.041** – Updated II, “Program Procedures –Availability of Other Program Information;” III.A.1, “Activities Allowed or Unallowed;” III.H, “Period of Availability of Federal Funds” (now “Period of Performance”); and IV, “Other Information.” Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (**Note**: III.N already applied because this program has ARRA funding.)
	+ **CFDA 81.042** – Updated II, “Program Procedures.” Changed III.L.2,
	“Reporting – Performance Reporting” from “Not Applicable” by including testing for the DOE F 540.3, *WAP Quarterly Program Report.* Added
	III.N, “Special Tests and Provisions – Wage Rate Requirements.” (**Note**: III.N already applied because this program has ARRA funding.)
	+ **CFDA 81.128** – Updated IV, “Other Information.” Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (**Note**: III.N already applied because this program has ARRA funding.)
	+ **CFDA 84.000** – Updated Introduction, and II, “Program Procedures,” regarding ARRA programs, information on waivers under the Elementary and Secondary Education Act of 1965 (ESEA) (ESEA flexibility) and to add a website. Updated III.B, “Allowable Costs/Cost Principles,” to reflect requirements in 2 CFR part 200. Updated III.G.2, “Matching, Level of Effort, Earmarking – Level of Effort;” III.G.3.a, “Matching, Level of Effort, Earmarking – Earmarking;” III.H, “Period of Availability of Federal Funds” (now “Period of Performance”); III.N.2, “Special Tests and Provisions – Schoolwide Programs;” and IV, "Other Information."
	+ **CFDA 84.010** –Updated II, “Program Procedures;” III.A.2, “Activities Allowed or Unallowed;” III.G.3.b, “Matching, Level of Effort, Earmarking – Earmarking;” and, in III.N, “Special Tests and Provisions,” N.5, “Identifying Schools and LEAs Needing Improvement,” and III.N.7, “Special Tests and Provisions – Annual Report Card, High School Graduation Rate.” Added III.N.8, “Special Tests and Provisions –Assessment System Security.”
	+ **CFDA 84.011** - Updated II, “Program Procedures – Source of Governing Requirements;” III.L.3, “Reporting – Special Reporting;” III.N.4, “Special Tests and Provisions – Priority for Services;” and III.N.6, “Special Tests and Provisions – Child Counts – Quality Control Process.”
	+ **CFDAs 84.027, 84.173** – Updated III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort.”
	+ **CFDA 84.032-G** – Updated websites in III.L.3, “Reporting – Special Reporting,” and III.N.14, “Special Tests and Provisions – Correct Handling of Loans Sold to the U.S. Department of Education.”
	+ **CFDA 84.041**  – Updated III.B, “Allowable Costs/Cost Principles,” to reflect 2 CFR part 200, subpart E. Added III.N.1, “Special Tests and Provisions – Wage Rate Requirements,” and renumbered III.N, “Special Tests and Provisions – Required Level of Expenditure,” to III.N.2.
	+ **CFDAs 84.042, 84.044, 84.047, 84.066, 84.217** – Added III.A.2.f, “Activities Allowed or Unallowed.” Updated III.E.1.a(2), “Eligibility – Eligibility for Individuals;” III.G.3.c, “Matching, Level of Effort, Earmarking – Earmarking;” and III.L.2, “Reporting – Performance Reporting.” Added III.N.3, “Special Tests and Provisions – Minimizing Duplication of Services under the Talent Search (CFDA 84.044) and Upward Bound (CFDA 84.047) Programs.”
	+ **CFDA 84.126** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort;” and
	III.J, “Program Income.” Added III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” III.L.2, “Reporting – Performance Reporting;” and III.N, “Special Tests and Provisions – Completion of IPEs.”
	+ **CFDA 84.181** – Updated III.A, “Activities Allowed or Unallowed.” Updated III.B, “Allowable Costs/Cost Principles,” to reflect 2 CFR part 200, Appendix VII."
	+ **CFDA 84.282** – Updated II, “Program Procedures;” III.A.3.c, “Activities Allowed or Unallowed;” III.E.3, “Eligibility – Eligibility for Subrecipients;” and III.G.3.c, “Matching, Level of Effort, Earmarking – Earmarking.”
	+ **CFDA 84.287** – Updated II, “Program Procedures - Source of Governing Requirements;” III.A.1.c(5) and III.A.2.m, “Activities Allowed or Unallowed;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”).
	+ **CFDA 84.365** – Updated II, “Program Procedures - Source of Governing Requirements.”
	+ **CFDA 84.366** – Updated II, “Program Procedures - Source of Governing Requirements.”
	+ **CFDA 84.367** – Updated II, “Program Procedures - Source of Governing Requirements,” and III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort.” Added IV, “Other Information.”
	+ **CFDA 84.377, 84.388** – Updated II, “Program Procedures;” III.A.2, “Activities Allowed or Unallowed;” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”). Added III.E.3.b(3), “Eligibility – Eligibility for Subrecipients.”
	+ **CFDA 84.395** – Added III.N, “Special Tests and Provisions – Wage Rate Requirements.” (**Note**: III.N already applied because this program has ARRA funding.)
	+ **CFDA 93.090** – Updated III.A.4, “Activities Allowed or Unallowed,” and III.E.1.a.(9), “Eligibility – Eligibility for Individuals.” Also added references to III.B, “Allowable Costs/Cost Principles,” and III.E, “Equipment and Real Property Management,” to reflect change in citations for government-wide cost principles and administrative requirements.
	+ **CFDA 93.210** – Updated III.B, “Allowable Costs/Cost Principles.” Deleted IV, “Other Information.”
	+ **CFDA 93.505** – Updated III.A.1, “Activities Allowed or Unallowed,” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
	+ **CFDA 93.508** – Updated I, “Program Objectives,” and II, “Program Procedures.”
	+ **CFDA 93.556** – Updated I, “Program Objectives;” II, “Program Procedures;” and III.G.3, “Matching, Level of Effort, Earmarking – Earmarking.”
	+ **CFDAs 93.558, 93.714** – Updated II, “Program Procedures;” III.A.1, “Activities Allowed or Unallowed;” III.G.2.1, “Matching, Level of Effort, Earmarking – Level of Effort;” III.H.1, “Period of Availability of Federal Funds” (now “Period of Performance”); III.L, “Reporting;” and IV, “Other Information.”
	+ **CFDA 93.568** – Updated II, “Program Procedures,” and III.L.3.b, “Reporting –Special Reporting.” Added references in II, “Program Procedures- Source of Governing Requirements,” and III.B, “Allowable Costs/Cost Principles,” to reflect change in citations resulting from issuance of 2 CFR part 200.
	+ **CFDA 93.569** – Updated I, “Program Objectives;” II, “Program Procedures;” III.A, Activities Allowed or Unallowed;” III.B, “Allowable Costs/Cost Principles;” III.H, “Period of Availability of Federal Funds” (now “Period of Performance”); and IV, “Other Information.”
	+ **CFDAs 93.575, 93.596** – Updated II, “Program Procedures,” including adding references to 2 CFR part 200, and dates in III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” and III.H, “Period of Availability of Federal Funds” (now “Period of Performance”).
	+ **CFDA 93.600** – Removed III.D, “Davis-Bacon Act;” III.E, “Eligibility;” and III.G.3c., “Matching, Level of Effort, Earmarking – Earmarking – *Required Percentage of Income Eligibles*” because they are covered by programmatic monitoring.
	+ **CFDA 93.645** – Updated II, “Program Procedures.”
	+ **CFDA 93.658** – Updated III.B, “Allowable Costs/Cost Principles,” and III.F, “Equipment and Real Property Management,” to include references to 2 CFR part 200; and updated a reference in III.E.1.f, “Eligibility – Eligibility for Individuals.”
	+ **CFDA 93.659** – Updated III.B, “Allowable Costs/Cost Principles,” and III.F, “Equipment and Real Property Management,” to include references to 2 CFR part 200; and updated a reference in III.E.1.a(1)(f), “Eligibility – Eligibility for Individuals.”
	+ **CFDA 93.667** – Updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” and IV, “Other Information.”
	+ **CFDA 93.767** – Updated II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals;” and III.L.1.d, “Reporting – Financial Reporting.”
	+ **CFDAs 93.775, 93.777, 93.778** – Updated introductory language;” I, “Program Objectives;” II, “Program Procedures – Source of Governing Requirements;” III.E.1, “Eligibility – Eligibility for Individuals;” III.L.1, “Reporting – Financial Reporting;” and IV, “Other Information.”
	+ **CFDA 93.958** – Updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” and III.N, “Special Tests and Provisions.”
	+ **CFDA 93.959** – Updated II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” III.G.3.b, “Matching, Level of Effort, Earmarking – Earmarking;” and III.N, “Special Tests and Provisions.”
	+ **CFDA 94.006** **–** Updated III.E.1.c, “Eligibility – Eligibility for Individuals.”
	+ **CFDA 97.036** – Updated II, “Program Procedures,” and IV, “Other Information.”
	+ **CFDA 97.039** – Updated I, “Program Objectives;” II, “Program Procedures;” and IV, “Other Information.”
	+ **CFDA 97.067** – Updated II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.G.3, “Matching, Level of Effort, Earmarking – Earmarking;” and IV, “Other Information.”

**Part 5 - Clusters of Programs**

* **Student Financial Assistance Cluster**
	+ *ED program deletion —*CFDA 84.037, Perkins Loan Cancellations, was removed as that program is not currently funded. Perkins Loans (CFDA 84.038) can still be cancelled; however, ED has not had funds available to reimburse institutions for the cancelled loans since the 2008-2009 award year.
	+ *ED programs—* Updated II, “Program Procedures;” III.E.1, “Eligibility – Eligibility for Individuals - *Federal Pell Grant*;” and III.J, “Program Income.” In III.N, “Special Tests and Provisions,” updated the following: N.2, “Verification;” N.5, “Enrollment Reporting;” N.6 “Student Loan Repayments (FPL, HPSL/PCL/LDS and NSL, and NFLP);” N.10, “Zone Alternative (Not applicable to public entities);” and N.13, “Federal Perkins Loan Liquidation.” Updated Appendix B, “Verification Requirements.” Removed CFDA 84.037 information from III.A, “Activities Allowed or Unallowed;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” and III.J, “Program Income,” as that program has not been funded for a number of years so there should be no expenditures to report and the program should not be listed in the Schedule of Expenditures of Federal Awards or on the SF-SAC.
	+ *HHS programs—* Removed CFDA 93.408, ARRA-Nurse Faculty Loan Program, information from II, “Program Procedures;” III.A, “Activities Allowed or Unallowed;” III.C, “Cash Management;” III.E.1, “Eligibility – Eligibility for Individuals;” III.G.1, “Matching, Level of Effort, Earmarking – Matching;” III.N.3, “Special Tests and Provisions - Disbursements To or On Behalf of Students;”III.N.6, **“**Special Tests and Provisions - Student Loan Repayments (FPL, HPSL/PCL/LDS and NSL, and NFLP),” and IV, “Other Information.”
* **Research and Development Cluster**
	+ Updated I, “Program Objectives;” II, “Program Procedures;” III.B, “Allowable Costs/Cost Principles;” III.M, “Subrecipient Monitoring;” and IV, “Other Information” to reflect issuance of 2 CFR part 200.
	+ Updated introduction to III, “Compliance Requirements;” III.A, “Activities Allowed or Unallowed;” III.L.1, Reporting – Financial Reporting;” and III.N, “Special Tests and Provisions.”
	+ Deleted III.N.2, “Special Tests and Provisions – Indirect Cost Limitation,” which no longer applies.
* **Other Clusters**
	+ Updated list of other clusters (both those in the Supplement and those not in the Supplement) to remove clusters based on deletion of ARRA programs, update a program name, and add a program to a cluster.

**Part 6 - Internal Control**

* + Removed content and included a statement concerning internal controls and OMB’s intent to revise Part 6 for the 2016 Supplement based on changes to the internal control requirements.

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

* + Updated to reflect issuance of 2 CFR part 200, removal of Davis-Bacon Act, Real Property Acquisition and Relocation Assistance compliance requirements, removal of subaward reporting under the Federal Funding Accountability and Transparency Act as a compliance requirement, and removal of ARRA programs from Appendix VII.

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

* + Changed name and added coverage from 2 CFR section 200.101.

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

* + Changed name and added column for agency codification of 2 CFR part 200.

**Appendix III - Federal Agency Single Audit and Program Contacts**

* + Changed name to align with transition to 2 CFR part 200.
	+ Updated information on responsible single audit offices/officials and program contacts.

**Appendix IV - Internal Reference Tables**

* + Updated tables for changes in the Supplement.

**Appendix V - List of Changes for the 2015 Compliance Supplement**

* + Updated to provide a list of changes from the OMB Circular A‑133 Compliance Supplement, dated March 2014, to this 2015 Supplement.

**Appendix VI – Program-Specific Audit Guides**

* + - Corrected title of Appendix to be consistent with 2 CFR part 200

**Appendix VII - Other Audit Advisories**

* + Changed title of Appendix.
	+ Updated to include references to 2 CFR part 200, subpart F, where applicable.
	+ Added language concerning treatment of compliance requirements removed from the 2015 Supplement
	+ Added coverage of treatment of National Institutes of Health awards.
	+ Added coverage of OMB-approved exceptions to 2 CFR part 200 in Federal department and agency adoption/implementation of the OMB guidance.
	+ Removed outdated ARRA coverage, including removal of table of ARRA programs not included in Parts 4 and 5 of the Supplement.
	+ Updated coverage of low-risk auditee criteria.
	+ Clarified that “safe harbor” treatment for loan and loan guarantee programs in making Type A program determinations applies only to audit periods covered by OMB Circular A-133 and added note alerting auditor to the coverage in 2 CFR part 200, subpart F.
	+ Deleted coverage of the 340 B drug pricing program.
	+ Deleted preview of the 2015 Supplement.

**Appendix VIII – SSAE 16 Examinations of EBT Service Organizations**

* + - No changes.

**Appendix IX - Compliance Supplement Core Team**

* + - Updated to recognize contributions of the interagency team responsible for the production of the Supplement.