

May 25, 2018

Non-authoritative commentary from Single Audit Resource Center:

The 2018 Compliance Supplement included parts of the 2017 Compliance Supplement by reference. The table of contents of the 2018 Supplement identifies that Part 8 of the 2017 Compliance Supplement should be still used, except for Appendix V List of Changes for the 2018 Compliance Supplement.

In addition, an addendum was added to Appendix VII Other Audit Advisories. The addendum to relates to:

- I. Administrative Relief for Grantees Impacted in 2017 by Hurricanes Harvey, Irma, or Maria
- II. National Defense Authorization Acts (NDAA) of 2017 and 2018

Excerpt from the 2018 Compliance Supplement Table of Contents:

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

APPENDIX VI PROGRAM-SPECIFIC AUDIT GUIDES

This appendix lists program-specific audit guides for use by auditors. The listing includes the title of the guide, the date of issuance or latest update, and where to obtain a copy.

Department of Education

- Audit Guides for Student Aid Programs
(<http://www2.ed.gov/about/offices/list/oig/nonfed/sfa.html>)

Department of Housing and Urban Development

- HUD Consolidated Audit Guide (<http://www.hudoig.gov/reports-publications/audit-guides/consolidated-audit-guides>)