

# 2 CFR PART 200, APPENDIX XI

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## COMPLIANCE SUPPLEMENT ADDENDUM

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NOTE: Auditors must use this 2020 Addendum and the 2020 Compliance Supplement together.



**December 2020**

**EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET**

## SCOPE

This addendum supplements the 2020 OMB 2 CFR 200 Part 200, Appendix XI Compliance Supplement (Supplement) to provide additional guidance for programs with expenditures of COVID-19 awards that the auditor determines are major programs in audits performed under 2 CFR 200 Subpart F. Note: The guidance contained in this addendum applies to program-specific audits under the provisions of 2 CFR Part 200, Subpart F, section 200.501(c) and section 200.507, whether or not a program-specific audit guide is available.

The COVID-19 awards are funded under the following Acts:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Pub. L. 116-123)
- Families First Coronavirus Response Act (Pub. L. 116-127)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (Pub. L. 116-136)
- Paycheck Protection Program and Health Care Enhancement Act (Pub. L. 116-139)

This addendum is effective for audits of fiscal years beginning after June 30, 2019. It must be used in conjunction with other parts and appendices of the 2020 Compliance Supplement published in August 2020 in determining the appropriate audit procedures to support the auditor's opinion on compliance for each major program with expenditures of COVID-19 awards.

## Contents of Addendum

This addendum to the August 2020 Supplement modifies the following parts of that Supplement as indicated:

- An addendum-specific table of contents that includes the fourteen COVID-19 funded programs and one new non COVID-19 program highlighted in yellow.
- A supplementary Part 2 matrix (covering parts 4 and 5) shows (1) eight new COVID-19 funded programs, (2) six pre-existing program supplements (and CFDA numbers) to which COVID-19 funding and compliance requirements have been added, and (3) one new non-COVID-19 program. New programs and existing programs with COVID-19 requirements are shown in the matrix and are listed below in the Part 4 discussion.
- Part 3 coverage of new cross-cutting provisions in the following area: L. Reporting – for the review of subrecipient reporting requirement under the Federal Funding Accountability and Transparency Act (FFATA). (Part 3 portions of the August 2020 Supplement that have not changed are not repeated in this addendum.)
- Part 4 coverage of new or existing programs with new compliance requirements as a result of COVID-19 funding (see below). Note: 20.218 is not a COVID program but is a new program.

Program coverage in Part 4 is provided for the following:

**USDA**

CFDA 10.001 Programs Impacted by COVID Waivers

**HUD**

CFDA 14.862 Indian Community Development Block Grant Program

**Department of Justice**

CFDA 16.034 Coronavirus Emergency Supplemental Funding

**Department of Transportation**

CFDA 20.218 Motor Carrier Safety Assistance Program

**Treasury**

CFDA 21.019 Coronavirus Relief Fund

**FCC**

CFDA 32.006 COVID-19 Telehealth Program

**Department of Education**

CFDA 84.425 ESF Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act

CFDA 84.425 HEERF Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act Higher Education Emergency Relief Fund

**Department of Health and Human Services**

CFDA 93.153 Coordinated Services and Access to Research for Women, Infants, Children, and Youth (Ryan White HIV/AIDS Program Part D Women, Infants, Children, and Youth WICY Program)

CFDA 93.461 COVID-19 Testing for the Uninsured

CFDA 93.498 Provider Relief Fund

CFDA 93.914 HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)

CFDA 93.917 HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)

CFDA 93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)

- An update to Part 5 showing information relating to COVID-19 considerations for the Student Financial Assistance cluster.
- An update to Part 8, Appendix 7 related to audit due dates and treatment of donated personal protective equipment.

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Note: 20.218 is not a COVID-19 program but is a new program and is shown with yellow highlight.