

APPENDIX IV INTERNAL REFERENCE TABLES

Programs with “Higher Risk” Designation

Uniform Guidance section 200.519(c)(2) states that “Federal agencies, with the concurrence of OMB, may identify Federal programs that are higher risk. It also states that OMB will provide this identification in the Compliance Supplement.”

As a result of the COVID-19 pandemic, many new federal programs have been established and funding has been added to existing federal programs from the following Acts:

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

Funding arising from these sources, both to new and existing programs, is referred to as “COVID-19 funding,” or “COVID-19 programs.”

While, historically, the only program with a “higher risk” designation in the Compliance Supplement has been the Medicaid cluster, due to the additional risk associated with certain COVID-19 funding, additional programs have been added to the “higher risk” list for single audits subject to the 2021 Compliance Supplement.

The following section discusses “higher risk” programs and other clusters. The section is divided into ARP and non-ARP programs. This section also includes guidance on the impact of a “higher risk” designation on the major program determination process.

ARP Programs

All new ARP programs are considered “higher risk.” See further discussion of ARP Type A and Type B program considerations in the “Impact of Higher Risk Status on Major Program Determination” section below.

OMB is currently working to identify all new ARP programs and will be posting a complete list with Assistance Listing numbers at the CFO.gov website. This list will also identify which new programs will have a program section made available in a subsequent follow-up issuance to the 2021 Compliance Supplement. There will be no new other clusters formed by ARP Assistance Listing numbers nor will any ARP Assistance Listing numbers be added to existing other clusters. See Appendix VII for more information about the planned timing of subsequent follow-up audit guidance for these programs.

The following is a complete list of COVID-19 programs arising from the above laws, other than ARP, that have been identified as “higher risk.” The table also includes the Medicaid cluster, which has been and continues to be “higher risk.”

Agency	Assistance Listing (CFDA) Number	Title
HHS	93.778/93.777/93.775	Medicaid Cluster
HHS	93.498	Provider Relief Fund
HHS	93.461	Testing for the Uninsured
Transportation	20.106	Airport Improvement Program
Transportation	20.500/20.507/20.525/20.526	Federal Transit Cluster
Treasury	21.019	Coronavirus Relief Fund
Treasury	21.023	Emergency Rental Assistance*
Education	84.425	Education Stabilization Fund

*This program, established by CRRSAA, will not be included in the 2021 Compliance Supplement. See Appendix VII for more information about the planned timing of subsequent follow-up Supplement issuance(s).

Impact of “Higher Risk” Status on Major Program Determination

New ARP Type A Program Considerations

Under section 200.518(c) of the Uniform Guidance, for a Type A program to be considered low risk, it must have been audited as a major program in at least one of the two most recent audit periods. Because ARP was passed in March 2021, in most cases, new APR programs will not have been audited in one of the two most recent audit periods for audits subject to the 2021 Compliance Supplement. Therefore, generally, new ARP Type A programs must be audited as a major program.

Non-ARP Type A Program Considerations

A “higher risk” designation will often result in a Type A program or other cluster being audited as a major program. However, an auditor is not precluded from determining that a “higher risk” non-ARP Type A program or other cluster qualifies as a low risk Type A program if both of the following criteria are met:

- (1) the program otherwise meets the criteria for a low risk Type A program in section 200.518 of the Uniform Guidance; and
- (2) The percentage of COVID-19 funding in the program or other cluster during the non-federal entity’s fiscal year is not material to the program or other cluster as a whole. For example, a recipient’s Schedule of Expenditures of Federal Awards may include the Airport Improvement Program but the expenditures relevant to COVID-19 funding included in the program during the June 30, 2021, fiscal year end is not material. Alternatively, a recipient’s Schedule of Expenditures of Federal Awards may include

Coronavirus Relief Fund expenditures for the June 30, 2021, fiscal year end, which would be considered material because COVID-19 funding comprises the entire program.

Note that the inclusion of COVID-19 funding within the Research & Development (R&D) cluster does not create a “higher risk” designation for the R&D cluster.

Auditors should prepare audit documentation supporting the risk considerations and conclusions for “higher risk” programs.

Type B Program Considerations for New ARP and non-ARP Programs and Other Clusters

Under section 200.518 of the Uniform Guidance, in certain circumstances the auditor must identify Type B programs which are high risk using professional judgment and the criteria in section 200.519 of the Uniform Guidance, which includes consideration of whether a program has been identified as “higher risk.” Thus, there are no changes to the normal risk assessment process for “higher risk” Type B programs. That is, the “higher risk” identification must be considered with the other factors in section 200.519.

Further, the auditor is not required to prioritize the assessment of risk for “higher risk” Type B programs over other Type B programs.

Programs with “Other Information” in Part 4

The following is a list of programs in Part 4 that have requirements defined in IV, “Other Information.” If the listing is a cluster, all program numbers are shown, but only the primary program name is presented.

Assistance

Listing

Number

Title

10.551/10.561 10.553/10.555/10.556/ 10.559/10.579 10.557	Supplemental Nutrition Assistance Program (SNAP)
10.558	School Breakfast Program (SBP)
10.760	Special Supplemental Nutrition Program For Women, Infants, and Children (WIC)
10.766/10.780	Child and Adult Care Food Program (CACFP)
11.300/11.307	Water and Waste Disposal Systems for Rural Communities
14.157	Community Facilities Loans and Grants
14.181	Investments for Public Works and Economic Development
14.218/14.225	Supportive Housing for the Elderly (Section 202)
14.228	Supportive Housing for Persons with Disabilities (Section 811)
14.239	Community Development Block Grants/Entitlement Grants
14.256	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
	Home Investment Partnerships Program
	Neighborhood Stabilization Program (Recovery Act Funded)

14.850	Public and Indian Housing
14.871/14.879	Section 8 Housing Choice Vouchers
14.872	Public Housing Capital Fund (CFP)
14.881	Moving to Work Demonstration Program
15.022	Tribal Self-Governance
15.025/15.026/15.113/ 15.114/15.130	Services to Indian Children, Elderly and Families (477 Cluster)
16.710	Public Safety Partnership and Community Policing Grants
17.225	Unemployment Insurance (UI)
17.265	Native American Employment and Training
20.106	Airport Improvement Program
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
21.016	Equitable Sharing Program
21.020	Community Development Financial Institutions Program
66.458/66.482	Capitalization Grants for Clean Water State Revolving Funds
66.468/66.483	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program
84.000	Cross-Cutting Section
84.002	Adult Education-Basic Grants to States
84.010	Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)
84.027/84.173	Special Education-Grants to States (IDEA, Part B)
84.032-G	Federal Family Education Loans-(Guaranty Agencies)
84.032-L	Federal Family Education Loans-(Lenders)
84.041	Impact Aid (Title VII of ESEA)
84.042/84.044/84.047/ 84.066/84.217	TRIO–Student Support Services
84.048	Career and Technical Education-Basic Grants to States (Perkins V)
84.181	Special Education-Grants for Infants and Families
84.282	Charter Schools
84.287	Twenty-First Century Community Learning Centers
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
84.424	Student Support and Academic Enrichment Program
84.425	Education Stabilization Fund (ESF) ESF Section 1
84.938	Hurricane Education Recovery
93.044/93.045/93.053	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers and CARES Act for Supportive Services Under Title III-B of the Older Americans Act
93.095/93.096	HHS Programs for Disaster Relief Appropriations Act-Non-Construction
93.268	Immunization Cooperative Agreements
93.461	HRSA COVID-19 Uninsured Program
93.498	Provider Relief Fund

93.545	Consumer Operated and Oriented Plan (CO-OP) Program
93.558	Temporary Assistance for Needy Families (TANF)
93.566	Refugee and Entrant Assistance–State Administered Programs
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant
93.575/93.596/93.489	Child Care and Development Block Grant
93.600/93.356	Head Start
93.667	Social Services Block Grant
93.778/93.775/93/777	Medical Assistance Program (Medicaid; Title XIX)
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States
96.001/96.006	Social Security-Disability Insurance
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
97.039	Hazard Mitigation Grant Program (HMGP)
97.067	Homeland Security Grant Program (HSGP)

Part 5.3 also has requirements defined in IV, “Other Information.”