

APPENDIX IV INTERNAL REFERENCE TABLES

INTRODUCTION

This Appendix includes a listing of programs with a “higher risk” designation and describes how that designation impacts the major program determination process. It also includes a list of programs in Part 4, which have requirements defined in IV, Other Information.

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 were established and funding was 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 is referred to as “COVID-19 funding,” or “COVID-19 programs”.

On November 15, 2021, the Infrastructure Investment and Jobs Act (IIJA) was signed into law. It established new programs and provided additional funding for existing programs. Funding arising from the IIJA is referred to as “IIJA funding” or “IIJA program”. The 2023 higher risk list includes one program that includes IIJA funding.

The following table includes a complete list of programs that have been identified as “higher risk” for audits subject to the 2023 Compliance Supplement either because of COVID-19 funding, IIJA funding, or because a Federal agency has identified the program to be higher risk.

Agency	Assistance Listing (CFDA) Number	Title
Education*	84.425	Education Stabilization Fund
HHS*	93.498	Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
HHS**	93.778/93.777/93.775	Medicaid Cluster
Treasury*	21.023	Emergency Rental Assistance

Treasury*	21.026	Homeowner Assistance Fund
Treasury*	21.027	Coronavirus State and Local Fiscal Recovery Funds
Treasury*	21.029	Coronavirus Capital Projects Fund
Interior **	15.252	Abandoned Mine Land Reclamation (AMLR)
Social Security	96.001/96.006	Disability Insurance/Supplemental Security Income

Note:

* These programs were created by one of the laws cited at the beginning of this section and are thus considered 100% COVID-19 funding.

** These programs were existing programs that received additional COVID-19 funding from one or more of the laws cited at the beginning of this section or IJA funding.

Impact of “Higher Risk” Status on Major Program Determination

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” 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 or IJA 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 Medicaid Cluster but the expenditures relevant to COVID-19 funding included in the program during the June 30, 2023, fiscal year end is not material. Alternatively, a recipient’s schedule of expenditures of federal awards may include Education Stabilization Fund expenditures for the June 30, 2023, fiscal year end, which would be considered material because COVID-19 funding comprises the entire program.

Note that the inclusion of COVID-19 funding or IJA 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

Under section 200.518 of the Uniform Guidance, in certain circumstances the auditor must identify Type B programs that 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” by a Federal agency with the concurrence of OMB. Thus,

there are no changes to the normal risk assessment process for Type B programs identified as “higher risk.” 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.” Other Information sections are included to communicate additional information concerning the program. For example, when a program allows funds to be transferred to another program, the “Other Information” section provides guidance on how those funds are to be treated on the Schedule of Expenditures of Federal Awards and in major program determinations. Note that if the listing is a cluster, all program numbers are shown, but only the primary program name is presented.

10.551/10.561	Supplemental Nutrition Assistance Program (SNAP)
10.553/10.555/10.556/10.559	School Breakfast Program (SBP)
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program (CACFP)
10.760	Water and Waste Disposal Systems for Rural Communities
10.766/10.780	Community Facilities Loans and Grants
11.300/11.307	Investments for Public Works and Economic Development
14.157	Supportive Housing for the Elderly (Section 202)
14.181	Supportive Housing for Persons with Disabilities (Section 811)
14.218/14.225	Community Development Block Grants/Entitlement Grants and Non-Entitlement Counties in Hawaii
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
14.239	Home Investment Partnerships Program
14.256	Neighborhood Stabilization Program (Recovery Act Funded)
14.850	Public and Indian Housing
14.862	Indian Community Development Block Grant Program
14.867	Indian Housing Block Grants
14.871/14.879	Section 8 Housing Choice Vouchers
14.872	Public Housing Capital Fund (CFP)
14.873	Native Hawaiian Housing Block Grant
14.881	Moving to Work Demonstration Program
14.888	Lead-based Paint Capital Fund Program and Housing-Related Hazards Capital Fund
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
21.012	Native Initiatives (New)
21.016	Equitable Sharing Program
21.020	Community Development Financial Institutions Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
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
84.011	Migrant Education -State Grant Program (Title I, Part C of 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	Student Support Services
84.048	Career and Technical Education-Basic Grants to States (Perkins IV)
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
84.938	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
93.499	Low-Income Household Water Assistance Program
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
93.569	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
93.778/775/777	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
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.”