

## **APPENDIX V**

### **LIST OF CHANGES FOR THE 2024 COMPLIANCE SUPPLEMENT**

This appendix provides a list of changes from the 2024 Supplement dated May 2024. Please note that changes in the Matrix of Compliance Requirements are reflected in Part 2 of this supplement and are not reflected in this appendix.

#### **Table of Contents**

The Table of Contents has been updated to show additions and deletions.

#### **Part 1 – Background, Purpose, and Applicability**

- Updated for the effective date of Supplement, streamlined language in the Background and Purpose sections and included information regarding 2 CFR 200 update. Updated sections within the Overview of the Supplement, including Part 2, Part 4, Appendix IV Higher-Risk Designation and information on the FAC within the Other Audit Advisories section.

#### **Part 2 – Matrix of Compliance Requirements**

- Matrix of Compliance changes and corrections were made for 2024. Changes are shown in yellow highlights.

#### **Part 3 – Compliance Requirements**

- Updated Introduction for the effective date of the Supplement, Use of Terminology in Part 3, and Improper Payments information. also included information on the 2 CFR 200 Guidance update.
- Clarified language in B. Allowable Costs/Cost Principles, included Pre-award costs information and included indicator for Taxes within the Selected Items of Cost-Exhibit 1, updated citation references, and updated the Truth in Negotiations Act threshold information.
- Updated citation references in C. Cash Management
- Added clarification to the F. Equipment and Real Property Management testing for disposition of real property.
- Updated citation references, clarified BABA requirement, and included an additional procedure within I. Procurement and Suspension and Debarment.
- Updated citation references within M. Subrecipient Monitoring.

#### **Part 4 – Agency Program Requirements**

Changes were made to the following programs and clusters:

- 10.181-Agricultural Worker Pandemic Relief and Protection Program (new)

- 10.182-Local Food Purchase Assistance Cooperative Agreement (new)
- 10.185-Local Food for Schools Cooperative Agreement (new)
- 10.186-Regional Food Business Centers (new)
- 10.190-Resilient Food System Infrastructure Program (new)
- 10.331 - Food Insecurity Nutrition Incentive Grants Program (new)
- 10.553/10.555/10.566/10.559/10.582-Child Nutrition Cluster
- 10.557-Special Supplemental Nutrition Program (WIC)
- 10.558-Child and Adult Care Food Program (CACFP)
- 10.606-Food for Progress Program
- 10.649-State Pandemic Electronic Benefit Transfer (P-EBT)-Admin Costs
- 10.665/10.666-Forest Services Schools and Roads Cluster
- 10.766-Community Facilities Loans and Grants
- 11.028-Connecting Minority Communities Pilot Program (new)
- 11.029-Tribal Broadband Connectivity Program (new)
- 11.032-State Digital Equity Planning Grant Program
- 11.033-Middle Mile Grant Program
- 11.035-Broadband Equity, Access, and Deployment Program
- 11.300/11.307- Economic Development Cluster
- 11.611-Hollings Manufacturing Extension Partnership (NIST)
- 14.157-Supportive Housing for the Elderly (Section 202)
- 14.181-Supportive Housing for Persons with Disabilities (Section 811)
- 14.195/14.249/14.856-Section 8 Project-Based Cluster
- 14.218/14.225-CDGB-Entitlement Grants Cluster

- 14.228-Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
- 14.231-Emergency Solutions Grant Program
- 14.239-Home Investment Partnerships Program
- 14.241-Housing Opportunities for Persons with AIDS
- 14.256-Neighborhood Stabilization Program (Recovery Act Funded)
- 14.267-Continuum of Care Program
- 14.269/14.272- Community Development Block Grant-Disaster Recovery Grant (CDBG-DR) Cluster
- 14.275-Housing Trust Fund
- 14.850-Public and Indian Housing
- 14.862-Indian Community Development Block Grant Program
- 14.866/14.889- HOPE VI Cluster
- 14.867-Indian Housing Block Grants
- 14.871/14.879- Housing Voucher Cluster
- 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 & Housing-Related Hazards
- 15.252-Abandoned Mine Land Reclamation
- 15.605/15.611/15.626-Fish and Wildlife Cluster
- 16.710-Public Safety Partnership and Community Policing Grants
- 16.738-Edward Byrne Memorial Justice Assistance Grant Program
- 17.207/17.801-Employment Service Cluster

- 17.225-Unemployment Insurance (UI)
- 20.001-Wage Rate Requirements Cross-Cutting Section
- 20.218-Federal Motor Carrier Safety Assistance (FMCSA) Cluster
- 20.326-Federal State Partnership for Intercity (new)
- 20.527-Public Transportation Emergency Relief Program
- 20.600/20.611/20.616- Highway Safety Cluster
- 20.816-Maritime Administration Marine Highway Grant Program
- 21.015-Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States (Gulf RESTORE)
- 21.019-Coronavirus Relief Fund
- 21.023 - Emergency Rental Assistance Program
- 21.026 - Homeowner Assistance Fund
- 21.027 - Coronavirus State and Local Fiscal Recovery Funds
- 21.029 - Coronavirus Capital Projects Fund Program
- 21.032- Local Assistance and Tribal Consistency Fund
- 23.003-Appalachian Development Highway System (decoupled)
- 32.006-COVID-19 Telehealth Program
- 32.009- Emergency Connectivity Fund Program
- 45.129-Promotion of the Humanities-Federal/State Partnership
- 66.458-Capitalization Grants for Clean Water State Revolving Funds
- 66.468- Drinking Water State Revolving Funds (DWSRF)
- 66.957 Greenhouse Gas Reduction Fund: National Clean Investment Fund (new)
- 66.959 Greenhouse Gas Reduction Fund: Section 134(a)(1) – Zero-Emissions Technologies Grant Program (new)

- 66.960 Greenhouse Gas Reductions Fund: Clean Communities Investment Accelerator (new)
- 84.000-Cross-Cutting Section
- 84.010-Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)
- 84.011-Migrant Education-State Grant Program (Title I, Part C of ESEA)
- 84.027/84.173- Special Education Cluster (IDEA)
- 84.032 G-Federal Family Education Loans (Guaranty Agencies)
- 84.041-Impact Aid (Title VII of ESEA)
- 84.048-Career and Technical Education-Basic Grants to States (Perkins V)
- 84.0126-Rehabilitation Services-Vocational Rehabilitation Grants
- 84.282-Charter Schools
- 84.287-Twenty-First Century Community Learning Centers
- 84.365-English Language Acquisition State Grants
- 84.367-Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
- 84.425-Education Stabilization Fund (ESF)
- 93.044/93.045/93.053-Aging Cluster
- 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)
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- 93.210/93.441-Tribal Self-Governance and Determination Cluster
- 93.224/93.527-Health Center Program Cluster
- 93.461-HRSA COVID-19 Uninsured Program
- 93.498-Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
- 93.499 – Low Income Household Water Assistance Program

- 93.563-Child Support Enforcement
- 93.566-Refugee and Entrant Assistance-State-Administered Programs
- 93.568-Low-Income Home Energy Assistance
- 93.575/93.596/93.489- Child Care and Development Fund Cluster
- 93.600/93.356-Head Start Cluster
- 93.658-Foster Care-Title IV-E
- 93.676-Unaccompanied Alien Children Program
- 93.686-Ending the HIV Epidemic: A Plan for America
- 93.767-Children’s Health Insurance Program (CHIP)
- 93.778/93.777/93.775-Medical Cluster
- 93.870-Maternal, Infant, and Early Childhood Home Visiting Grant Program
- 93.918-Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)
- 93.958-Block Grants for Community Mental Health Services
- 93.959-Block Grants for Substance Use Prevention, Treatment, and Recovery Services
- 93.994-Maternal and Child Health Services Block Grant to the States
- 94.006-AmeriCorps State and National
- 94.011/94.016-Foster Grandparent/Senior Companion Cluster
- 96.001/96.006-Disability Insurance/SSI Cluster
- 97.036-Disaster Grants-Public Assistance (Presidentially Declared Disasters)
- 97.067-Homeland Security Grant Program (HSGP)

**Part 5 – Clusters of Programs**

- Part 5.1 - No Change.
- Part 5.2 – Removed a FAQ reference.
- Part 5.3 – Updated for the effective date of Supplement.
- Part 5.4 – Removed the Community Facilities Loans and Grants Cluster, the Clean Water State Revolving Fund Cluster, the Drinking Water State Revolving Fund, and the Hurricane Sandy Relief Cluster. Removed program 14.182 from Section 8 Project-Based Cluster, and program 20.611 from the Highway Safety Cluster. Added the Tribal Self-Governance and Determination Cluster.

**Part 6 – Internal Control**

- No Change.

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

- No Change.

**Part 8 – Appendixes****Appendix I – Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200**

- No Change.

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

- No Change.

**Appendix III – Federal Agency Single Audit, Key Management Liaison, and Program Contacts**

- Updated for this year’s program contacts.

**Appendix IV –Higher Risk Designation**

- Renamed the Appendix from Internal Reference Tables to Higher Risk Designation, updated the list of programs currently designated as higher risk, and removed the IV “Other Information” listing from this appendix.

**Appendix V – List of Changes for the 2024 Compliance Supplement**

- List updated with changes to the programs and appendixes for 2024.

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

- No Changes.

**Appendix VII – Other Audit Advisories**

- Updated for the effective date of the Supplement, clarified FAC and report submission information, included 2CFR 200 Guidance update information.

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

- No Change.

**Appendix IX – Compliance Supplement Core Team**

- Updated the list of team members for 2024.