

## **APPENDIX I**

### **FEDERAL PROGRAMS EXCLUDED FROM THE FORMER A-102 COMMON RULE AND PORTIONS OF 2 CFR PART 200**

#### **Background**

Certain grant programs (block grant programs enacted under the Omnibus Budget Reconciliation Act of 1981, one special program, open-ended entitlement programs, and other specified programs) were originally exempted from the provisions of the former A-102 Common Rule and current 2 CFR 200. On September 8, 2003 (68 FR 52843-52844), the Department of Health and Human Services (HHS) amended its implementation of the A-102 Common Rule at 45 CFR Part 92 to eliminate the exemption for all of its programs other than the HHS block grants under the Omnibus Budget Reconciliation Act of 1981. The Department of Agriculture previously included its entitlement grants in its implementation of the A-102 Common Rule.

#### *Administrative Requirements*

The programs that remain exempt from the former A-102 Common Rule and the administrative requirements in 2 CFR Part 200 are listed below. These exemptions from the administrative requirements in the former A-102 Common Rule were carried forward into 2 CFR Part 200 (2 CFR Part 200, Subpart D), with the exception of 2 CFR sections 200.330 through 200.332. Consult Part 4 - Agency Program Requirements, II, "Program Procedures - Source of Governing Requirements," for the governing requirements for these programs.

Note that, in some cases, the administrative requirements for entitlement programs in federal agency regulations are not identical to those in the former A-102 Common Rule/2 CFR Part 200. Rather than identify for testing each instance where the requirements differ, this Supplement addresses only those differences that warrant special attention. One difference is in the area of procurement (see below). With respect to all other administrative requirements, the auditor must rely on the provisions of the former A-102 Common Rule/2 CFR Part 200 and agency program requirements (see Part 4).

#### *Differences Pertaining to Procurement*

Subpart F of 45 CFR Part 95, ADP equipment and services, applies to certain HHS programs as specified in Part 4 of this Supplement. Subpart F requires prior federal written approval for the acquisition of ADP equipment and services of \$5 million or more when the federal government funds at regular matching rates and prior written approval for all ADP acquisitions when the federal government funds at enhanced matching rates. In addition, the rules require prior federal written approval for sole-source contracts between \$1 million and \$5 million when the federal government funds at regular matching rates and for certain requests for proposals (RFPs), contracts, and amendments.

#### *Cost Principles*

The programs listed below also are exempt from the provisions of the OMB cost principles circulars and their successor guidance in 2 CFR Part 200, Subpart E. State cost principles requirements apply to these programs (including their subrecipients). The HHS September 8,

2003 rulemaking did not affect the applicability of the cost principles for the HHS entitlement programs. The entitlement programs and the other listed programs are subject to the provisions of the OMB cost principles circulars/2 CFR Part 200, Subpart E.

### **Programs Excluded from the Requirements of the Former A-102 Common Rule and Portions of 2 CFR Part 200**

Some programs (both those included in the Supplement and others) are exempted from the former A-102 Common Rule and specified portions of 2 CFR Part 200.

The following list provides the Assistance Listing number and program name as listed in the current Assistance Listing. A notation is included with the program name to indicate when only part of the awards under a Assistance Listing number are excluded from the former A-102 Common Rule/portions of 2 CFR Part 200 or to provide other clarifications.

Except for the requirement to provide public notice of federal financial assistance programs in 2 CFR section 200.202 and the requirements in 2 CFR sections 200.330 through 200.332, the guidance in 2 CFR Part 200, subparts C, D, and E, as implemented by the federal agency, does not apply to the following programs:

Section \_\_.4(a)(2)/2 CFR section 200.101(d)(1)

*The Omnibus Budget Reconciliation Act of 1981 (including Community Services):*

- 93.568 Low-Income Home Energy Assistance
- 93.569 Community Services Block Grant (except to the extent that the OMB cost principles apply to subrecipients of these funds pursuant to 42 USC 9916(a)(1)(B)).
- 93.667 Social Services Block Grant
- 93.958 Block Grants for Community Mental Health Services
- 93.959 Block Grants for Prevention and Treatment of Substance Abuse
- 93.991 Preventive Health and Health Services Block Grant (not included in the Supplement)
- 93.994 Maternal and Child Health Services Block Grant to the States
  
- 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Note: Awards to non-entitlement counties in Hawaii are not considered "block grants" for this purpose.)

Section \_\_.4(a)(9)/2 CFR section 200.101(d)(2)

*Grants to local education agencies under the following sections of the Impact Aid program:*

Section 8002, 20 USC 7702 (federal property payments), Section 8003(b), 20 USC 7703(b) (Basic support payments).

84.041 (excluding payments for children with disabilities and payments for construction)

Section \_\_.4(a)(10)/2 CFR section 200.101(d)(3)

*Payments under the Veterans Administration's State Home Per Diem Program (38 USC 1741):*

64.014 Veterans State Domiciliary Care  
64.015 Veterans State Nursing Home Care  
64.016 Veterans State Hospital Care

2 CFR section 200.101(d)(4)

*Grants authorized under the Child Care and Development Block Grant Act of 1990, as amended:*

93.575 Child Care and Development Block Grant  
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

**APPENDIX II**  
**FEDERAL AGENCY CODIFICATION OF GOVERNMENT-WIDE REQUIREMENTS AND GUIDANCE FOR GRANTS**  
**AND COOPERATIVE AGREEMENTS**

Agency (departments then agencies <sup>1</sup> )	2 CFR Part 200 <sup>2, 3</sup> (Final rule publication date, unless otherwise indicated)	2 CFR Revisions <sup>4</sup> (85 FR 19506-August 13, 2020) Adoption Date	Non-procurement Suspension & Debarment <sup>5</sup> (2 CFR Part 180 or predecessor common rule)
Agriculture	2 CFR 400, 415, 416 (2/16/16)	11/16/20	2 CFR 417
Commerce	2 CFR 1327 (7/28/15)	08/13/20 and 11/12/20	2 CFR 1326
Defense	2 CFR 1103 (interim final, 12/19/14)	N/A	2 CFR 1125
Education	2 CFR 3474 (11/2/15)	08/13/20 and 11/12/20	2 CFR 3485
Energy	2 CFR 910 (9/24/15)	03/18/22	2 CFR 901
Health & Human Services	2 CFR 300/45 CFR 75 (interim final and technical amendments, 1/20/16)	N/A	2 CFR 376
Homeland Security	2 CFR 3002 (10/2/15)	08/13/20 and 11/12/20	2 CFR 3000
Housing & Urban Development	2 CFR 2400 (12/7/15)	08/13/20 and 11/12/20	2 CFR 2424
Interior	2 CFR 1402 (interim final, 12/19/14; proposed rule, 2/8/16)	10/18/21	2 CFR 1400
Justice	2 CFR 2800 (interim final, 09/08/16)	08/13/20 and 11/12/20	2 CFR 2867
Labor	2 CFR 2900 (12/30/15)	04/27/21	29 CFR 98
State	2 CFR 600 (6/2/15)	10/21/20	2 CFR 601
Transportation	2 CFR 1201 (12/17/15)	08/13/20 and 11/12/20	2 CFR 1200
Treasury	2 CFR 1000 (1/27/16)	08/13/20 and 11/12/20	31 CFR 19
Veterans Affairs	2 CFR 802 (12/1/2015)	08/13/20 and 11/12/20	2 CFR 801
ADF			22 CFR 1508
AID	2 CFR 700 (9/17/15)	08/13/20 and 11/12/20	2 CFR 780

Agency (departments then agencies <sup>1</sup> )	2 CFR Part 200 <sup>2,3</sup> (Final rule publication date, unless otherwise indicated)	2 CFR Revisions <sup>4</sup> (85 FR 19506-August 13, 2020) Adoption Date	Non-procurement Suspension & Debarment <sup>5</sup> (2 CFR Part 180 or predecessor common rule)
BBG			22 CFR 513
CNCS	2 CFR 2205 (11/17/15)	08/13/20 and 11/12/20	2 CFR 2200
EPA	2 CFR 1500 (10/9/2015)	08/13/20 and 11/12/20	2 CFR 1532
EX-IM			2 CFR 3513
FMCS			29 CFR 1471
GSA			41 CFR 105-68
GCERC	2 CFR 5900 (12/9/15)	08/13/20 and 11/12/20	
IMLS	2 CFR 3187 (9/21/15)	08/13/20 and 11/12/20	2 CFR 3185
IAF			22 CFR 1006
NASA	2 CFR 1800 (9/11/15)	11/12/20	2 CFR 1880
NARA	2 CFR 2600 (8/25/15)	10/01/20	2 CFR 2600
NEA	2 CFR 3255 (6/29/15)	08/13/20 and 11/12/20	2 CFR 3254
NEH	2 CFR 3374 (9/16/15)	08/13/20 and 11/12/20	2 CFR 3369
NSF	2 CFR 2500 (11/27/15) (NSF's Proposal and Award Policies and Procedures Guide, may be found at <a href="http://www.nsf.gov/bfa/dias/policy/">http://www.nsf.gov/bfa/dias/policy/</a> along with significant changes from the previous version)	08/13/20 and 11/12/20	2 CFR 2520
ONDCP	2 CFR 3603 (9/23/15)	08/13/20 and 11/12/20	21 CFR 1404
OPM			5 CFR 919
Peace Corps			2 CFR 3700
SBA	2 CFR 2701 (1/11/16)	04/26/21	2 CFR 2700
SSA	2 CFR 2300 (11/10/15)	08/13/20 and 11/12/20	2 CFR 2336

## Notes:

1. Abbreviations used for the following independent agencies: African Development Foundation (ADF), Agency for International Development (AID), Broadcasting Board of Governors (BBG), Corporation for National and Community Service (CNCS), Environmental Protection Agency (EPA), Export-Import Bank of the United States (EX-IM), Federal Emergency Management Agency (FEMA) (now part of the Department of Homeland Security), Federal Mediation and Conciliation Service (FMCS), General Services Administration (GSA), Gulf Coast Ecosystem Restoration Council (GCERC), Institute of Museum and Library Services (IMLS), Inter-American Foundation (IAF), National Aeronautics and Space Administration (NASA), National Archives and Records Administration (NARA), National Endowment for the Arts (NEA), National Endowment for the Humanities (NEH), National Science Foundation (NSF), Office of National Drug Control Policy (ONDCP), Office of Personnel Management (OPM), Small Business Administration (SBA), and Social Security Administration (SSA).
2. The list of exceptions in department and agency regulatory adoption/implementation of 2 CFR Part 200 approved by OMB on December 19, 2014, is available at <https://www.cfo.gov/wp-content/uploads/2014/12/Agency-Exceptions.pdf>. This document provides links to the applicable language in the department/agency rule.
3. The *Federal Register* (<https://www.federalregister.gov/>) for the date shown includes the preamble language for the final rule, which explains any changes from the interim final rule published on December 19, 2014.
4. The 2 CFR was revised on August 13, 2020 (85 FR 19506). The agencies that have adopted the 2014 2 CFR without any exceptions are not required to update their regulations (i.e., Commerce, Homeland Security, GCERC, Housing and Urban Development, IMLS, NEA, NEH, ONDCP, SSA, and Veterans Affairs). When the two dates are shown in this column, the agency has adopted the effective date of August 13, 2020 for the two sections to which it applies (§2 CFR 200.216 and §2 CFR 200.340) and November 12, 2020 for the rest of the revisions. “N/A” in this column means that agency is working on revisions to its 2 CFR sections (mostly technical amendments for section references), and the auditor must check the award’s terms and conditions for applicability of the revisions.
5. The OMB guidance on nonprocurement suspension and debarment is found at 2 CFR Part 180.

**APPENDIX III  
FEDERAL AGENCY SINGLE AUDIT, KEY MANAGEMENT LIAISON, AND  
PROGRAM CONTACTS**

This appendix provides federal agency single audit contacts (starts on page 8-III-2), key management liaisons (starts on page 8-III-10), and program contacts (starts on page 8-III-11) for each program/cluster included in the Supplement. For the single audit contacts a table is provided for each federal agency identifying who can answer technical audit questions. The table includes contact information and the geographical area each federal contact is responsible for overseeing. A list of key management liaisons, who are the contacts for questions related to the administrative requirements applicable to an agency program(s), and their e-mail addresses follows the single audit contact information. Last, program contacts, who can answer programmatic questions, and their contact information, are listed by agency and Assistance Listing number.

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<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>United States Department of Agriculture</b>	
US Department of Agriculture Andy Kmetz Attn: Office of Audit, USDA OIG 1400 Independence Ave SW, Ste 419 Washington, DC 20250 (404) 594-9789 E-Mail: <a href="mailto:OIG-USDAsingleaudit@oig.usda.gov">OIG-USDAsingleaudit@oig.usda.gov</a>	All audits
<b>Department of Commerce</b>	
Regional Inspector General US Department of Commerce 401 West Peachtree Street NW, Suite 2742 Atlanta, GA 30308 Phone: Voice 404-730-2780 or 404-730-2067 Fax: 404-730-2788 E-Mail: <a href="mailto:NonFederalAudits@oig.doc.gov">NonFederalAudits@oig.doc.gov</a>	All audits
<b>Department of Defense</b>	
Office of the Assistant Inspector General for Audit Policy and Oversight Office of Inspector General US Department of Defense 4800 Mark Center Drive, Suite 11H25 Alexandria, VA 22350-1500 Phone: Voice 703-604-8760 E-Mail: <a href="mailto:aponet@dodig.mil">aponet@dodig.mil</a>	All audits
<b>Department of Education</b>	
US Department of Education Office of Inspector General Attn: Mark Priebe Director of the Non-Federal Audit Team 400 Maryland Ave SW Washington, DC 20202 Phone: 202-245-8255 E-Mail: <a href="mailto:OIGNon-FederalAudit@ed.gov">OIGNon-FederalAudit@ed.gov</a> Web site: <a href="https://www2.ed.gov/about/offices/list/oig/nonfed/index.html">https://www2.ed.gov/about/offices/list/oig/nonfed/index.html</a>	All audits



<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Department of Energy</b>	
US Department of Energy Office of Inspector General Attn: Single Audit Contact 1000 Independence Ave. SW, IG-33, Room 5A-193 Washington, DC 20585 Phone: Voice 202-586-1969 Fax: 202-586-0099 Web site: <a href="https://www.energy.gov/ig/office-inspector-general/">https://www.energy.gov/ig/office-inspector-general/</a>	All audits
<b>Department of Health and Human Services</b>	
National Single Audit Coordinator – Tammie Brown DHHS/OIG/OAS/Single Audit Division Richard Bolling Federal Building 601 East 12th Street, Room 0429 Kansas City, MO 64106 Web site: <a href="http://www.oig.hhs.gov">http://www.oig.hhs.gov</a> Technical Assistance E-Mail: <a href="mailto:SingleAudit.TA@oig.hhs.gov">SingleAudit.TA@oig.hhs.gov</a>	All audits
<b>Department of Homeland Security</b>	
US Department of Homeland Security OCFO/Financial Assistance Policy and Oversight Building 410 245 Murray Lane, SW Washington, DC 20528 Phone: 202-447-5146 Fax: 202-447-0374	All audits
<b>Department of Housing and Urban Development</b>	
US Department of HUD Office of Inspector General National Single Audit Coordinator Karen Cookson 1301 Fannin Street, Room 2200 Houston, TX 77002 Phone: Voice 866-492-1740 Web site: <a href="#">Front Page   Office of Inspector General, Department of Housing and Urban Development (hudoig.gov)</a> Questions on audits of HUD programs: 866-492-1740 <a href="mailto:HUDOIGSingleAuditCoordinator@hudoig.gov">HUDOIGSingleAuditCoordinator@hudoig.gov</a>	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Department of the Interior</b>	
Director, Financial Audits US Department of Interior Office of Inspector General 1849 C Street, NW Mail Stop 4428 Washington, DC 20240 Phone: Voice 202-208-5724 E-Mail: <a href="mailto:morgan_aronson@doioig.gov">morgan_aronson@doioig.gov</a>	All audits
<b>Department of Justice</b>	
US Department of Justice Chicago Regional Audit Office CitiCorp Center, 500 West Madison, Suite 1121 Chicago, IL 60661 Phone: Voice 312-353-1203 Fax: 312-886-0513	All audits
<b>Department of Labor</b>	
National Single Audit Coordinator-Grover Fowler US Department of Labor Office of Inspector General Francis Perkins Building Room N-4633 200 Constitution Avenue, N.W. Washington, DC 20210 Phone: Voice (202) 693-5254 E-Mail: <a href="mailto:fowler.grover@oig.dol.gov">fowler.grover@oig.dol.gov</a> Web site: <a href="http://www.oig.dol.gov">http://www.oig.dol.gov</a>	All audits
<b>Department of State</b>	
US Department of State Office of Inspector General, OIG/AUD/CG 1700 North Moore Street Arlington, VA 22209 Phone: Voice 571-348-5491 Fax: 703-284-2622 E-Mail: <a href="mailto:DOSOIGSingleAuditCoordinator@stateoig.gov">DOSOIGSingleAuditCoordinator@stateoig.gov</a> Web site: <a href="https://www.stateoig.gov">https://www.stateoig.gov</a>	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Department of Transportation</b>	
US Department of Transportation Office of Inspector General Attn: National Single Audit Coordinator 101 W. Lombard Street, Suite 2516 Baltimore, MD 21201 Phone: Voice (443) 825-1510 Additional Contact: Matthew Straw <a href="mailto:singleauditrequest@oig.dot.gov">singleauditrequest@oig.dot.gov</a>	
<b>Department of the Treasury</b>	
Department of the Treasury Office of Inspector General Deputy Assistant Inspector General for Audit 875 15th Street NW, Suite 200 Washington, DC 20005 Phone: Voice 202-927-5400 Fax: 202-927-6994	All audits
<b>Department of Veterans Affairs</b>	
Director Office of Inspector General Financial Statement Audit Division (52CF) Department of Veterans Affairs 810 Vermont Ave. NW Washington, DC 20420 Phone: Voice 202-565-7013 Fax: 202-565-7771	All audits
<b>Agency for International Development</b>	
USAID Attn: OIG/A/FA Room 8.10-10 1300 Pennsylvania Avenue, NW Washington, DC 20523-7802 Phone: Voice 202-712-4902 Fax: 202-216-3598 E-Mail: <a href="mailto:faudit@usaid.gov">faudit@usaid.gov</a> Web site: <a href="http://U.S. Agency for International Development (usaid.gov)">U.S. Agency for International Development (usaid.gov)</a>	For audits of all US based not-for-profit organizations

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Appalachian Regional Commission</b>	
Appalachian Regional Commission Office of Inspector General 1666 Connecticut Ave. NW, Suite 215 Washington, DC 20009-1068 Phone: Voice 202-884-7675 Fax: 202-884-7696 E-Mail: <a href="mailto:IG@ARC.GOV">IG@ARC.GOV</a>	All audits
<b>Corporation for National and Community Service</b>	
Office of the Inspector General Corporation for National and Community Service Lauren Lesko 250 E Street, SW, Suite 4100 Washington, DC 20525 Fax: 202-606-9397 E-Mail: <a href="mailto:l.lesko@americorpsoig.gov">l.lesko@americorpsoig.gov</a> Web site: <a href="#">Home</a>   <a href="#">AmeriCorps (americorpsoig.gov)</a>	All audits
<b>Environmental Protection Agency</b>	
National Single Audit Coordinator Office of Inspector General US Environmental Protection Agency Single Audit Coordinator: Jean Bloom Boston, MA Phone: Voice 617-918-1475 Fax: 617-918-0475 E-mail: <a href="mailto:single.audit@epa.gov">single.audit@epa.gov</a> Web site: <a href="#">EPA's Office of Inspector General</a>   <a href="#">US EPA</a>	All audits
<b>Federal Communications Commission</b>	
Federal Communications Commission Office of Inspector General Assistant Inspector General for Audit 45 L Street NE Washington, DC 20554 Phone: 202-418-0483 E-Mail: <a href="mailto:robert.mcgriff@fcc.gov">robert.mcgriff@fcc.gov</a> Web site: <a href="https://www.fcc.gov/inspector-general">https://www.fcc.gov/inspector-general</a>	

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>General Services Administration</b>	
Deputy Inspector General for Finance and Administrative Audits Single Audit Coordinator: Anthony Mitchell General Services Administration 1800 F Street, Room 6046 Washington, DC 20405 Phone: Voice 202-708-5340 Fax: 202-708-7494 E-Mail: <a href="mailto:anthony.mitchell@gsa.gov">anthony.mitchell@gsa.gov</a>	All audits
<b>Gulf Coast Ecosystem Restoration Council</b>	
Chief Financial Officer Gulf Coast Ecosystem Restoration Council 500 Poydras Street – Suite 1117 New Orleans, LA 70130 Phone: Voice 504-239-8179 E-Mail: <a href="mailto:Vanessa.taylor@restorethegulf.gov">Vanessa.taylor@restorethegulf.gov</a> Web site: <a href="#">Home   Restore The Gulf</a> Alternate: Steve Sigler, Enterprise Risk Management Specialist Phone: 504-494-3825 E-Mail: <a href="mailto:steve.sigler@restorethegulf.gov">steve.sigler@restorethegulf.gov</a>	All audits
<b>National Aeronautics and Space Administration</b>	
Single Audit Coordinator: Mark Jenson Director, Financial Management Audits NASA Office of Inspector General 300 E Street, SW, Room 8V79 Washington, DC 20546-0001 Phone: Voice 202-358-0629 Fax: 202-358-3241 E-Mail: <a href="mailto:mark.jenson@nasa.gov">mark.jenson@nasa.gov</a>	All audits
<b>National Archives and Records Administration</b>	
Office of Inspector General National Archives at College Park 8601 Adelphi Road – Room 1300 College Park, MD 20740-6001 Phone: Voice 301-837-3000 Fax: 301-837-3197	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>National Endowment for the Arts</b>	
Office of Inspector General National Endowment for the Arts 400 7th Street, SW Washington, DC 20506 Phone: Voice 202-682-5402 Fax: 202-682-5649 E-Mail: <a href="mailto:oig@arts.gov">oig@arts.gov</a> Web site: <a href="http://www.arts.gov/office/inspector-general">http://www.arts.gov/office/inspector-general</a>	All audits
<b>National Endowment for the Humanities</b>	
Office of Inspector General National Endowment for the Humanities 400 7th Street, SW Washington, DC 20506 Phone: Voice 202-606-8350 Fax: 202-606-8329 E-Mail: <a href="mailto:oig@neh.gov">oig@neh.gov</a>	All audits
<b>National Science Foundation</b>	
Office of Inspector General National Science Foundation Assistant Inspector General Office of Audits National Science Foundation 2 2415 Eisenhower Avenue, W 16100 Alexandria, VA 22314 Phone: Voice 703-292-7100 Fax: 703-292-9159	All audits
<b>Nuclear Regulatory Commission</b>	
Nuclear Regulatory Commission Office of Inspector General Mail Stop T5D28 Washington, DC 20555 Attn: Anthony C. Lipuma, Team Leader Phone: Voice 301-415-5915 Fax: 301-415-5091 E-Mail: <a href="mailto:acl@nrc.gov">acl@nrc.gov</a>	All audits

<b>Federal Agency Single Audit Contacts</b>	
<b>Agency</b>	<b>Type of Audit</b>
<b>Social Security Administration</b>	
Social Security Administration Audit Liaison Staff Attn: Trae Sommer 6401 Security Blvd, RMB 2511 Phone: 443-471-6786 E-Mail: <a href="mailto:Audit.Correspondence@ssa.gov">Audit.Correspondence@ssa.gov</a>	All audits
<b>Tennessee Valley Authority</b>	
Assistant Inspector General Audit Operations Tennessee Valley Authority Office of Inspector General 400 West Summit Hill Drive Knoxville, TN 37902-1499 Phone: Voice 865-632-3437 Fax: 865-632-4130 Web site: <a href="https://oig.tva.gov/">https://oig.tva.gov/</a>	All audits
<b>US Small Business Administration</b>	
US Small Business Administration Office of Inspector General National Single Audit Coordinator Mail Stop 4112 409 Third Street SW Washington, DC 20416 Phone: Voice 202-205-7431 Email: <a href="mailto:Karmel.Smith@sba.gov">Karmel.Smith@sba.gov</a>	All audits

<b>Federal Agency Key</b>		
<b>Agency</b>	<b>Name</b>	<b>E-Mail Address</b>
Department of Agriculture	Samantha Coles Seanne Weekes	<a href="mailto:Samantha.cole@usda.gov">Samantha.cole@usda.gov</a> <a href="mailto:Seanne.weekes@usda.gov">Seanne.weekes@usda.gov</a>
Department of Commerce	John P. Geisen	<a href="mailto:JGeisen@doc.gov">JGeisen@doc.gov</a>
Department of Defense	Jason Day	<a href="mailto:jason.o.day.civ@mail.mil">jason.o.day.civ@mail.mil</a>
Department of Education	Lihong Guo	<a href="mailto:Lihong.Guo@ed.gov">Lihong.Guo@ed.gov</a>
Department of Energy	Joel Gonzalez	<a href="mailto:Joel.Gonzalez@hq.doe.gov">Joel.Gonzalez@hq.doe.gov</a>
Department of Health and Human Services	Robin Aldridge Leticia Adu	<a href="mailto:Robin.Aldridge@hhs.gov">Robin.Aldridge@hhs.gov</a> <a href="mailto:Leticia.Adu@hhs.gov">Leticia.Adu@hhs.gov</a>
Department of Homeland Security	Michael Pellegrino	<a href="mailto:Michael.Pellegrino@HQ.DHS.GOV">Michael.Pellegrino@HQ.DHS.GOV</a>
Department of Housing and Urban Development	Shannon E. Steinbauer	<a href="mailto:Shannon.E.Steinbauer@hud.gov">Shannon.E.Steinbauer@hud.gov</a>
Department of the Interior	Eunice Pierre	<a href="mailto:eunice_pierre@ios.doi.gov">eunice_pierre@ios.doi.gov</a>
Department of Justice	Linda Taylor Jeff A. Haley	<a href="mailto:Linda.Taylor2@usdoj.gov">Linda.Taylor2@usdoj.gov</a> <a href="mailto:Jeff.Haley@usdoj.gov">Jeff.Haley@usdoj.gov</a>
Department of Labor	Anita Robinson Latonya Torrence	<a href="mailto:Robinson.Anita@dol.gov">Robinson.Anita@dol.gov</a> <a href="mailto:Torrence.Latonya@dol.gov">Torrence.Latonya@dol.gov</a>
Department of State	Thomas Kodiak	<a href="mailto:Kodiakt@state.gov">Kodiakt@state.gov</a>
Department of the Treasury	Siporah Jackson	<a href="mailto:Siporah.Jackson@treasury.gov">Siporah.Jackson@treasury.gov</a>
Department of Transportation	Willie Smith	<a href="mailto:willie.smith@dot.gov">willie.smith@dot.gov</a>
Department of Veterans Affairs	Kevin Cone	<a href="mailto:Kevin.Cone@va.gov">Kevin.Cone@va.gov</a>
Corporation for National and Community Service	Edris Shah	<a href="mailto:eshah@cns.gov">eshah@cns.gov</a>
Denali Commission	Beth Flowers	<a href="mailto:bflowers@denali.gov">bflowers@denali.gov</a>
Environmental Protection Agency	Kysha Holliday	<a href="mailto:Holliday.Kysha@epa.gov">Holliday.Kysha@epa.gov</a>
Federal Communications Commission	Sheela Kailasanath	<a href="mailto:Sheela.Kailasanath@fcc.gov">Sheela.Kailasanath@fcc.gov</a>
Gulf Coast Ecosystem Restoration Council	Steve Sigler	<a href="mailto:Steve.sigler@restorethegulf.gov">Steve.sigler@restorethegulf.gov</a>
Institute for Museum and Library Services	Connie Cox Bodner	<a href="mailto:CBodner@imls.gov">CBodner@imls.gov</a>
National Aeronautics and Space Administration	Antanese Crank	<a href="mailto:antanese.n.crank@nasa.gov">antanese.n.crank@nasa.gov</a>
National Archives and Records Administration	Christopher Eck	<a href="mailto:Christopher.Eck@nara.gov">Christopher.Eck@nara.gov</a>
National Endowment for the Arts	Breanna Berger	<a href="mailto:bergerb@arts.gov">bergerb@arts.gov</a>
National Endowment for the Humanities	Laura Davis	<a href="mailto:ldavis@neh.gov">ldavis@neh.gov</a>
National Science Foundation	Rochelle D. Ray	<a href="mailto:rray@nsf.gov">rray@nsf.gov</a>
Office of National Drug Control Policy	Lisa Newton	<a href="mailto:Lisa_E_Newton@ondcp.eop.gov">Lisa_E_Newton@ondcp.eop.gov</a>
Social Security Administration	Trae Sommer	<a href="mailto:Audit.Correspondence@ssa.gov">Audit.Correspondence@ssa.gov</a> <a href="mailto:DCO.AUDIT@ssa.gov">DCO.AUDIT@ssa.gov</a> <a href="mailto:DCO.ODD.AUDIT@ssa.gov">DCO.ODD.AUDIT@ssa.gov</a> <a href="mailto:OIG.audit.kansascity@ssa.gov">OIG.audit.kansascity@ssa.gov</a> <a href="mailto:Frank.Biro@ssa.gov">Frank.Biro@ssa.gov</a>
US Agency for International Development	David McNeil	<a href="mailto:dmneil@usaid.gov">dmneil@usaid.gov</a>
US Small Business Administration	Kimberly Butler	<a href="mailto:Kimberly.Butler@sba.gov">Kimberly.Butler@sba.gov</a>



	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>10</b>	<b>United States Department of Agriculture (USDA)</b>		
<b>10.000</b>	Amanda Musgrove, Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:Sm.fn.fm-singleaudits@usda.gov">Sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.176</b> <b>10.177</b> <b>10.179</b> <b>10.181</b>	Dewell Paez-Delgado, Branch Chief Agricultural Marketing Service Mark Abbott Sean Boshard	<a href="mailto:Dewell.paez-delgado@usda.gov">Dewell.paez-delgado@usda.gov</a> <a href="mailto:Mark.abbott@usda.gov">Mark.abbott@usda.gov</a> <a href="mailto:Sean.boshard@usda.gov">Sean.boshard@usda.gov</a>	202-260-8636
<b>10.500</b> <b>10.511</b> <b>10.512</b> <b>10.514</b> <b>10.515</b> <b>10.516</b> <b>10.517</b> <b>10.520</b> <b>10.521</b>	Matthew Faulkner, Deputy Director, National Institute of Food and Agriculture, Office of Grants & Financial Management	<a href="mailto:matthew.faulkner@usda.gov">matthew.faulkner@usda.gov</a>	202-430-0782
<b>10.542</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.551</b> <b>10.561</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.553</b> <b>10.555</b> <b>10.556</b> <b>10.559</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.557</b>	Amanda Musgrove	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
	Director – Office of Internal Controls, Audits, and Investigations		
<b>10.558</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.565</b> <b>10.568</b> <b>10.569</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.566</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.582</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.606</b> <b>10.607</b>	James Gartner, Management Control Officer and Audit Liaison	<a href="mailto:James.gartner@usda.gov">James.gartner@usda.gov</a>	
<b>10.649</b>	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	<a href="mailto:sm.fn.fm-singleaudits@usda.gov">sm.fn.fm-singleaudits@usda.gov</a>	404-538-7064
<b>10.665</b> <b>10.666</b>	Dan Stackonis, Forest Service Cynthia McArthur National Program Coordinator	<a href="mailto:Daniel.stackonis@usda.gov">Daniel.stackonis@usda.gov</a> <a href="mailto:Cynthia.mcarthur@usda.gov">Cynthia.mcarthur@usda.gov</a>	
<b>10.760</b>	Jennifer Engel,	<a href="mailto:Jennifer.engel@usda.gov">Jennifer.engel@usda.gov</a>	715-295-4068

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
	Community Program Specialist, Rural Utilities Service Portfolio Management Branch		
<b>10.766</b> <b>10.780</b>	Nathan A. Chitwood, Regional Coordinator, Community Facilities Programs, Rural Housing Service, USDA Rural Development	<a href="mailto:Nathan.chitwood@usda.gov">Nathan.chitwood@usda.gov</a>	202-619-8567
<b>11</b>	<b>Department of Commerce (DOC)</b>		
<b>11.300</b> <b>11.307</b>	Bill Bethel	<a href="mailto:WBethel@eda.gov">WBethel@eda.gov</a>	202-306-2945
<b>11.611</b>	Mellissa A. Ayala Federal Program Officer NIST Manufacturing Extension Partnership	<a href="mailto:mellissa.ayala@nist.gov">mellissa.ayala@nist.gov</a>	240-527-7506
<b>12</b>	<b>Department of Defense (DoD)</b>		
<b>12.400</b> <b>12.401</b>	Joseph Wannemacher	<a href="mailto:Joseph.a.wannemacher.civ@mail.mil">Joseph.a.wannemacher.civ@mail.mil</a>	207-756-7914
<b>14</b>	<b>Department of Housing and Urban Development (HUD)</b>		
<b>14.157</b>	Belinda P Koros	<a href="mailto:Belinda.P.Koros@hud.gov">Belinda.P.Koros@hud.gov</a>	202-402-3615
<b>14.169</b>	Bernadette Hutnick	<a href="mailto:Bernadette.Hutnick@hud.gov">Bernadette.Hutnick@hud.gov</a>	305-520-5063
<b>14.181</b>	Belinda P Koros	<a href="mailto:Belinda.P.Koros@hud.gov">Belinda.P.Koros@hud.gov</a>	202-402-3615
<b>14.182</b> <b>14.195</b> <b>14.249</b> <b>14.856</b>	Belinda P Koros	<a href="mailto:Belinda.P.Koros@hud.gov">Belinda.P.Koros@hud.gov</a>	202-402-3615

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
14.218	Duncan C. Yetman	<a href="mailto:Duncan.C.Yetman@hud.gov">Duncan.C.Yetman@hud.gov</a>	202-402-7178
14.225	Benjamin C. Schwartz	<a href="mailto:Benjamin.C.Schwartz@hud.gov">Benjamin.C.Schwartz@hud.gov</a>	202-402-4105
14.228	Benjamin C. Schwartz	<a href="mailto:Benjamin.C.Schwartz@hud.gov">Benjamin.C.Schwartz@hud.gov</a>	202-402-4105
14.231	Tonya Proctor	<a href="mailto:tonya.proctor@hud.gov">tonya.proctor@hud.gov</a>	240-507-3985
14.235	Jemine Bryon	<a href="mailto:Jemine.A.Bryon@hud.gov">Jemine.A.Bryon@hud.gov</a>	202-402-5904
14.238			
14.239	Danielle Frazier	<a href="mailto:Danielle.Frazier@hud.gov">Danielle.Frazier@hud.gov</a>	202-402-7354
14.241	Rita Harcrow	<a href="mailto:rita.u.harcrow@hud.gov">rita.u.harcrow@hud.gov</a>	202-402-5374
14.256	Duncan C. Yetman	<a href="mailto:Duncan.C.Yetman@hud.gov">Duncan.C.Yetman@hud.gov</a>	202-402-7178
14.267	Norman Suchar	<a href="mailto:Norman.A.Suchar@hud.gov">Norman.A.Suchar@hud.gov</a>	301-461-6505
14.269	Kathryn (Rosie) Beaman	<a href="mailto:rosie.beaman@hud.gov">rosie.beaman@hud.gov</a>	202-402-2951
14.272	DRSI Director of Operations		
14.275	Danielle Frazier	<a href="mailto:Danielle.Frazier@hud.gov">Danielle.Frazier@hud.gov</a>	202-402-7354
14.850	Felipe H. Perdomo	<a href="mailto:Felipe.H.Perdomo@hud.gov">Felipe.H.Perdomo@hud.gov</a>	202-402-6457
14.862	Gary Nemece	<a href="mailto:Gary.A.Nemec@hud.gov">Gary.A.Nemec@hud.gov</a>	202-402-2988
14.866	Luci Ann Blackburn	<a href="mailto:LuciAnn.Blackburn@hud.gov">LuciAnn.Blackburn@hud.gov</a>	202-402-4190
14.889			
14.867	Gary Nemece	<a href="mailto:Gary.A.Nemec@hud.gov">Gary.A.Nemec@hud.gov</a>	202-402-2988
14.871	Miguel Fontanez Sanchez	<a href="mailto:Miguel.A.Fontanezsanchez@hud.gov">Miguel.A.Fontanezsanchez@hud.gov</a>	202-402-4212
14.879			
14.872	Steven Wilcox	<a href="mailto:Steven.Wilcox@hud.gov">Steven.Wilcox@hud.gov</a>	202-402-3292
14.873	Gary Nemece	<a href="mailto:Gary.A.Nemec@hud.gov">Gary.A.Nemec@hud.gov</a>	202-402-2988
14.881	Jeree K. Turlington	<a href="mailto:Jeree.K.Turlington@hud.gov">Jeree.K.Turlington@hud.gov</a>	202-402-5270
14.888	Steven Wilcox	<a href="mailto:Steven.Wilcox@hud.gov">Steven.Wilcox@hud.gov</a>	202-402-3295
15	<b>Department of the Interior (DOI)</b>		
15.000	Jo Ann Metcalfe Nancy Sloanhoffer	<a href="mailto:jo.metcalfe@bia.gov">jo.metcalfe@bia.gov</a> <a href="mailto:nancy.sloanhoffer@bia.gov">nancy.sloanhoffer@bia.gov</a>	703-390-6410 703-390-6605
15.021	Santiago Almaraz	<a href="mailto:Santiago.Almaraz@bia.gov">Santiago.Almaraz@bia.gov</a>	703-390-6675

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>15.030</b>	Hankie Ortiz Jeanette Hanna	<a href="mailto:hankie.ortiz@bia.gov">hankie.ortiz@bia.gov</a> <a href="mailto:jeanette.hanna@bia.gov">jeanette.hanna@bia.gov</a>	202-208-2874 202-208-2542
<b>15.022</b>	Vickie Hanvey	<a href="mailto:Vickie.Hanvey@bia.gov">Vickie.Hanvey@bia.gov</a>	918-931-0745
<b>15.025</b>	Evangeline Campbell	<a href="mailto:Evangeline.Campbell@bia.gov">Evangeline.Campbell@bia.gov</a>	202-513-7621
<b>15.026</b>	Kimberly Garcia	<a href="mailto:Kimberly.Garcia@bie.edu">Kimberly.Garcia@bie.edu</a>	505-563-3783
<b>15.042</b>	Sharon Pinto	<a href="mailto:Sharon.Pinto@bie.edu">Sharon.Pinto@bie.edu</a>	505-563-5235
<b>15.047</b>	Derek Boyer	<a href="mailto:Derek.Boyer@bie.edu">Derek.Boyer@bie.edu</a>	505-563-3434
<b>15.108</b>	Terence Parks	<a href="mailto:Terrence.Parks@bia.gov">Terrence.Parks@bia.gov</a>	202-513-7625
<b>15.113</b>	Evangeline Campbell	<a href="mailto:Evangeline.Campbell@bia.gov">Evangeline.Campbell@bia.gov</a>	202-513-7621
<b>15.114</b>	Sharon Pinto Derek Boyer	<a href="mailto:Sharon.Pinto@bie.edu">Sharon.Pinto@bie.edu</a> <a href="mailto:Derek.Boyer@bie.edu">Derek.Boyer@bie.edu</a>	505-563-5235 406-247-7953
<b>15.130</b>	Jennifer Davis	<a href="mailto:Jennifer.Davis@bie.edu">Jennifer.Davis@bie.edu</a>	602-265-1592
<b>15.504</b>	Joe Wilson	<a href="mailto:jwilson@usbr.gov">jwilson@usbr.gov</a>	303-445-2484
<b>15.507</b>	Jeremy Black	<a href="mailto:Jablack@usbr.gov">Jablack@usbr.gov</a>	303-445-2490
<b>15.605</b>	Christy Vigfusson	<a href="mailto:Christy_Vigfusson@fws.gov">Christy_Vigfusson@fws.gov</a>	703-358-1748
<b>15.611</b>	Christina Milloy	<a href="mailto:Christina_Milloy@fws.gov">Christina_Milloy@fws.gov</a>	703-862-5761
<b>15.626</b>			
<b>15.614</b>	Christy Vigfusson Paul Van Ryzin	<a href="mailto:Christy_Vigfusson@fws.gov">Christy_Vigfusson@fws.gov</a> <a href="mailto:Paul_Vanryzin@fws.gov">Paul_Vanryzin@fws.gov</a>	703-358-1748 703-358-1849
<b>15.615</b>	Holly Herod Kelly Niland	<a href="mailto:holly_herod@fws.gov">holly_herod@fws.gov</a> <a href="mailto:Kelly_Niland@fws.gov">Kelly_Niland@fws.gov</a>	703-358-2068 703-358-2492
<b>15.623</b>	Justin Markey	<a href="mailto:Justin_Markey@fws.gov">Justin_Markey@fws.gov</a>	703-358-2007
<b>15.635</b>	Justin Markey Guy Foulks	<a href="mailto:Justin_Markey@fws.gov">Justin_Markey@fws.gov</a> <a href="mailto:Guy_b_Foulks@fws.gov">Guy_b_Foulks@fws.gov</a>	703-358-2007 703-358-1944
<b>16</b>	<b>Department of Justice (DOJ)</b>		
<b>16.034</b>	Brenda Worthington	<a href="mailto:Brenda.Worthington@usdoj.gov">Brenda.Worthington@usdoj.gov</a> <a href="mailto:askBJA@usdoj.gov">askBJA@usdoj.gov</a>	202-305-7844
<b>16.710</b>	David Neely Management and Program Analyst	<a href="mailto:David.Neely2@usdoj.gov">David.Neely2@usdoj.gov</a>	202-514-8553

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>16.738</b>	Jonathan Faley OJP, 4th floor 810 7th St NW Washington, DC 20531	<a href="mailto:askBJA@usdoj.gov">askBJA@usdoj.gov</a>	202-616-6500 or 866-859-2647
<b>16.922</b>	Anne Insley	<a href="mailto:Anne.Insley@usdoj.gov">Anne.Insley@usdoj.gov</a> <a href="mailto:MLARS.ESProgram@usdoj.gov">MLARS.ESProgram@usdoj.gov</a>	202-353-8880 202-514-1263
<b>17</b>	<b>Department of Labor (DOL)</b>		
<b>17.207</b>	Adriana Kaplan	<a href="mailto:Kaplan.Adriana@dol.gov">Kaplan.Adriana@dol.gov</a>	202-693-3740
<b>17.801</b>	John Savage	<a href="mailto:Savage.John@dol.gov">Savage.John@dol.gov</a>	202-281-5188
<b>17.804</b>			
<b>17.225</b>	Delores Ferrell	<a href="mailto:Ferrell.Delores@dol.gov">Ferrell.Delores@dol.gov</a>	202-693-3183
<b>17.235</b>	Steven Rietzke	<a href="mailto:Rietzke.Steven@dol.gov">Rietzke.Steven@dol.gov</a>	202-693-3912
<b>17.245</b>	Frankie Russell	<a href="mailto:Russell.Frankie@dol.gov">Russell.Frankie@dol.gov</a>	202-693-2738
<b>17.258</b>	Adriana Kaplan	<a href="mailto:Kaplan.Adriana@dol.gov">Kaplan.Adriana@dol.gov</a>	202-693-3740
<b>17.259</b>	Sara Hastings	<a href="mailto:Hastings.Sara@dol.gov">Hastings.Sara@dol.gov</a>	202-693-3599
<b>17.278</b>	Adriana Kaplan	<a href="mailto:Kaplan.Adriana@dol.gov">Kaplan.Adriana@dol.gov</a>	
<b>17.264</b>	Laura Ibanez	<a href="mailto:Ibanez.Laura@dol.gov">Ibanez.Laura@dol.gov</a>	202-693-3645
<b>17.265</b>	Duane Hall	<a href="mailto:Hall.Duane@dol.gov">Hall.Duane@dol.gov</a>	972-850-4637
<b>20</b>	<b>Department of Transportation (DOT)</b>		
<b>20.001</b>	Pamela Lynch Program Analyst – Office of the Secretary (OST) Anna Campbell Program Analyst (OST)	<a href="mailto:pamela.w.lynch@dot.gov">pamela.w.lynch@dot.gov</a>  <a href="mailto:Anna.Campbell@dot.gov">Anna.Campbell@dot.gov</a>	202-493-0469
<b>20.106</b>	Darryl Groves, Grants Program Analyst, Federal Aviation Administration (FAA) Kay Ryder, Supervisory Aviation Tech Specialist, (FAA)	<a href="mailto:Darryl.Groves@faa.gov">Darryl.Groves@faa.gov</a>  <a href="mailto:Kay.Ryder@faa.gov">Kay.Ryder@faa.gov</a>	202-267-8315  202-267-8170
<b>20.205</b>	Julie O'Dell	<a href="mailto:Julie.ODell@dot.gov">Julie.ODell@dot.gov</a>	202-366-6254

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>20.218</b> <b>20.219</b> <b>20.224</b>	Program Analyst, Management Programs & Analysis, Federal Highway Administration (FHWA) Danial Parker, Senior Financial Policy Analyst (FHWA)	Danial.Parker@dot.gov	801-955-3518
<b>23.003</b>	Philip M. Heneghan Danial Parker, Senior Financial Policy Analyst (FHWA)	<a href="mailto:PHeneghan@ARC.gov">PHeneghan@ARC.gov</a> Danial.Parker@dot.gov	801-955-3518
<b>20.218</b> <b>20.237</b>	Thomas Martin Division Chief, Grants Officer Rikita Jarrett, Financial Management Specialist (FMCSA)	<a href="mailto:thomas.C.Martin@dot.gov">thomas.C.Martin@dot.gov</a> Rikita.Jarrett@dot.gov	202-366-8768 240-530-0409
<b>20.223</b>	Eric Morvey, Financial Specialist (OST)  Dimitri Kombolias, Operations Manager (OST)	<a href="mailto:eric.morvey@dot.gov">eric.morvey@dot.gov</a>  Dimitri.Kombolias@dot.gov	202-366-4249  202-366-6357
<b>20.315</b> <b>20.319</b> <b>20.327</b>	Laura M. Mahoney Grants Management Specialist, Federal Railroad Administration (FRA) Jennifer Seward, Supervisory Financial Program Analyst	<a href="mailto:Laura.M.Mahoney@dot.gov">Laura.M.Mahoney@dot.gov</a>  Jennifer.Seward@dot.gov	202-578-9337  202-493-0112
<b>20.500</b> <b>20.507</b> <b>20.509</b> <b>20.513</b> <b>20.516</b> <b>20.521</b>	Tia Swain, Management Analyst, Federal Transit Administration (FTA)  Nancy Sipes, Management Analyst, (FTA)	<a href="mailto:Tia.Swain@dot.gov">Tia.Swain@dot.gov</a>  Nancy.Sipes@dot.gov	202-366-0354  202-366-2496

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
20.525 20.526 20.532 20.533 20.534			
20.527	John Bodnar Program Analyst Federal Transit Administration (FTA)	<a href="mailto:John.Bodnar@dot.gov">John.Bodnar@dot.gov</a>	202-366-3102
20.600 20.611 20.616	Andrew Dentamaro Program Analyst National Highway Traffic Safety Administration (NHTSA)  Amy Schick Highway Safety Specialist, (NHTSA)	<a href="mailto:Andrew.Dentamaro@dot.gov">Andrew.Dentamaro@dot.gov</a>  Amy.Schick@dot.gov	202-493-8006  202-366-2764
20.708	Michael Reles, Director Budget and Finance Division, Pipeline Hazardous Materials Safety Administration (PHMSA)  Cristina Keating, Grants Management Specialist, (PHMSA)	<a href="mailto:Michael.Reles@dot.gov">Michael.Reles@dot.gov</a>  Cristina.Keating@dot.gov	202-366-1269  202-366-4243
20.816 20.823	Tracey L. Ford, Director, Office of Federal Assistance Education & Engagement,	<a href="mailto:Tracey.Ford@dot.gov">Tracey.Ford@dot.gov</a>	202-366-0321



	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
	Maritime Administration (MARAD) John Desch Senior Contract Specialist, (MARAD)	<a href="mailto:John.Desch@dot.gov">John.Desch@dot.gov</a>	202-366-4356
<b>21</b>	<b>Department of the Treasury (TREAS)</b>		
<b>21.015</b> <b>21.020</b>	Troyling Harris Chief Compliance Officer	<a href="mailto:troyling.harris@treasury.gov">troyling.harris@treasury.gov</a>	202-927-8096
<b>21.016</b>	Siporah Jackson	<a href="mailto:Siporah.Jackson@treasury.gov">Siporah.Jackson@treasury.gov</a>	202-374-1813
<b>21.019</b>	Nasr Fahmy, Single Audit Advisor	<a href="mailto:Nasr.Fahmy@treasury.gov">Nasr.Fahmy@treasury.gov</a>	(202) 527-4036
<b>21.023</b>	Nasr Fahmy, Single Audit Advisor	<a href="mailto:Nasr.Fahmy@treasury.gov">Nasr.Fahmy@treasury.gov</a>	(202) 527-4036
<b>21.026</b>	Nasr Fahmy, Single Audit Advisor	<a href="mailto:Nasr.Fahmy@treasury.gov">Nasr.Fahmy@treasury.gov</a>	(202) 527-4036
<b>21.027</b>	Nasr Fahmy, Single Audit Advisor	<a href="mailto:Nasr.Fahmy@treasury.gov">Nasr.Fahmy@treasury.gov</a>	(202) 527-4036
<b>21.029</b>	Nasr Fahmy, Single Audit Advisor	<a href="mailto:Nasr.Fahmy@treasury.gov">Nasr.Fahmy@treasury.gov</a>	(202) 527-4036
<b>21.032</b>	Nasr Fahmy, Single Audit Advisor	<a href="mailto:Nasr.Fahmy@treasury.gov">Nasr.Fahmy@treasury.gov</a>	(202) 527-4036
<b>32</b>	<b>Federal Communications Commission</b>		
<b>32.006</b> <b>32.009</b>	Sheela Kailasanath	<a href="mailto:Sheela.Kailasanath@fcc.gov">Sheela.Kailasanath@fcc.gov</a>	202-418-0938
<b>45</b>	<b>National Endowment for the Humanities (NEH)</b>		
<b>45.129</b>	Karen Kenton Director	<a href="mailto:kkenton@neh.gov">kkenton@neh.gov</a>	202-606-8307

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>59</b>	<b>US Small Business Administration</b>		
<b>59.075</b>	Katherine Cox Matthew Stevens Rickeya Franklin Monica Butler	<a href="mailto:Katherine.Cox@sba.gov">Katherine.Cox@sba.gov</a> <a href="mailto:Matthew.Stevens@sba.gov">Matthew.Stevens@sba.gov</a> <a href="mailto:Rickeya.Franklin@sba.gov">Rickeya.Franklin@sba.gov</a> <a href="mailto:Monica.Butler@sba.gov">Monica.Butler@sba.gov</a>	
<b>66</b>	<b>Environmental Protection Agency (EPA)</b>		
<b>66.458</b> <b>66.482</b>	Sheila Platt	<a href="mailto:platt.sheila@epa.gov">platt.sheila@epa.gov</a>	202-564-0686
<b>66.468</b> <b>66.483</b>	Howard E. Rubin	<a href="mailto:Rubin.howarde@epa.gov">Rubin.howarde@epa.gov</a>	202-564-2051
<b>81</b>	<b>Department of Energy (DOE)</b>		
<b>81.041</b>	Tara Fuller  Susan Pascoe EERE Audit Coordinator	<a href="mailto:Tara.Fuller@hq.doe.gov">Tara.Fuller@hq.doe.gov</a>  <a href="mailto:susan.pascoe@ee.doe.gov">susan.pascoe@ee.doe.gov</a>	202-586-8921  720-318-8780
<b>81.042</b>	Tara Fuller  Susan Pascoe EERE Audit Coordinator	<a href="mailto:Tara.Fuller@hq.doe.gov">Tara.Fuller@hq.doe.gov</a>  <a href="mailto:susan.pascoe@ee.doe.gov">susan.pascoe@ee.doe.gov</a>	202-586-8921  720-318-8780
<b>84</b>	<b>Department of Education (ED)</b>		
<b>84.000</b>	Jim Butler	<a href="mailto:james.butler@ed.gov">james.butler@ed.gov</a>	202-260-9737
<b>84.002</b>	Cheryl Keenan	<a href="mailto:cheryl.keenan@ed.gov">cheryl.keenan@ed.gov</a>	202-245-7810
<b>84.010</b>	Todd Stephenson	<a href="mailto:todd.stephenson@ed.gov">todd.stephenson@ed.gov</a>	202-205-1645
<b>84.011</b>	Lisa Gillette	<a href="mailto:lisa.gillette@ed.gov">lisa.gillette@ed.gov</a>	202-260-1426
<b>84.027</b> <b>84.173</b>	Lynne Fairfax	<a href="mailto:lynne.fairfax@ed.gov">lynne.fairfax@ed.gov</a>	202-245-7337

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>84.032-G</b> <b>84.032-L</b>	Bronsdon Thompson	<a href="mailto:bronsdon.thompson@ed.gov">bronsdon.thompson@ed.gov</a>	202-377-3747
<b>84.041</b>	Jill Martin	<a href="mailto:jill.martin@ed.gov">jill.martin@ed.gov</a>	202-401-6057
<b>84.042</b> <b>84.044</b> <b>84.047</b> <b>84.066</b> <b>84.217</b>	Ken Waters	<a href="mailto:ken.waters@ed.gov">ken.waters@ed.gov</a>	202-453-6273
<b>84.048</b>	Dr. Sharon Lee Miller	<a href="mailto:sharon.miller@ed.gov">sharon.miller@ed.gov</a>	202-245-7846
<b>84.126</b>	David Steele	<a href="mailto:david.steele@ed.gov">david.steele@ed.gov</a>	202-245-6520
<b>84.181</b>	Charles Kniseley (primary) Lynne Fairfax	<a href="mailto:charles.kniseley@ed.gov">charles.kniseley@ed.gov</a> <a href="mailto:lynne.fairfax@ed.gov">lynne.fairfax@ed.gov</a>	202-245-7322 202-245-7337
<b>84.282</b>	Ellen Safranek	<a href="mailto:ellen.safranek@ed.gov">ellen.safranek@ed.gov</a>	202-453-7660
<b>84.287</b>	Miriam Lund	<a href="mailto:Miriam.Lund@ed.gov">Miriam.Lund@ed.gov</a>	202-401-2871
<b>84.365</b>	Supreet Anand	<a href="mailto:supreet.anand@ed.gov">supreet.anand@ed.gov</a>	202-401-9795
<b>84.367</b>	Nkemjika Ofodile-Carruthers	<a href="mailto:nkemjika.ofodile-carruthers@ed.gov">nkemjika.ofodile-carruthers@ed.gov</a>	202-401-4389
<b>84.424</b> <b>84.425</b>	Kay Rigling	<a href="mailto:Kay.Rigling@ed.gov">Kay.Rigling@ed.gov</a>	202-401-6073
<b>84.938</b>	Meredith Miller	<a href="mailto:Meredith.Miller@ed.gov">Meredith.Miller@ed.gov</a>	202-401-8368
<b>87</b>	<b>Gulf Coast Restoration Council (Restoration Council)</b>		
<b>87.051</b> <b>87.052</b>	Steve Sigler David Gilliland	<a href="mailto:steve.sigler@restorethegulf.gov">steve.sigler@restorethegulf.gov</a> <a href="mailto:david.gilliland@restorethegulf.gov">david.gilliland@restorethegulf.gov</a>	504-494-3825 504-444-5044
<b>93</b>	<b>Department of Health and Human Services (HHS)</b>		
<b>93.044</b> <b>93.045</b> <b>93.053</b>	Greg Link Director, Office of Supportive and Caregiver Services  Carol Crecy Director, Office of External	<a href="mailto:Greg.Link@acl.hhs.gov">Greg.Link@acl.hhs.gov</a>   <a href="mailto:Carol.Crecy@acl.hhs.gov">Carol.Crecy@acl.hhs.gov</a>	202-795-7386   202-795-7331

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
	Affairs		
<b>93.090</b>	Gail Collins Director, Division of Program Implementation	<a href="mailto:Gail.Collins@acf.hhs.gov">Gail.Collins@acf.hhs.gov</a>	202-205-8552
<b>93.095</b> <b>93.096</b>	Marsha Werner Lead Social Services Program Specialist  Maxine Maloney Social Services Block Grant Program Operations Branch Chief	<a href="mailto:Marsha.Werner@acf.hhs.gov">Marsha.Werner@acf.hhs.gov</a>  <a href="mailto:Maxine.Maloney@acf.hhs.gov">Maxine.Maloney@acf.hhs.gov</a>	202-401-5281  202-401-7231
<b>93.153</b>	Tanya Gunn Grants Policy Advisor, HIV/AIDS Programs	<a href="mailto:TGunn@hrsa.gov">TGunn@hrsa.gov</a>	301-945-3343
<b>93.210</b>	Benjamin Smith Director, Office of Tribal Self-Governance	<a href="mailto:Benjamin.Smith@ihs.gov">Benjamin.Smith@ihs.gov</a>	301-443-7821
<b>93.217</b>	David M. Johnson Public Health Advisor	<a href="mailto:David.Johnson@hhs.gov">David.Johnson@hhs.gov</a>	240-453-2841
<b>93.224</b> <b>93.527</b>	Amanda Ford Senior Advisor, Bureau of Primary Health Care	<a href="mailto:aford@hrsa.gov">aford@hrsa.gov</a>	301-594-4431
<b>93.268</b>	Tracey Powell Chief, Grants Risk Management Unit	<a href="mailto:ysa9@cdc.gov">ysa9@cdc.gov</a>	770-448-2790
<b>93.423</b>	Nicole Bohannon, Division of Audit Management and Resolution Michelle Feagins, Division of Grants Management	<a href="mailto:nicole.bohannon@cms.hhs.gov">nicole.bohannon@cms.hhs.gov</a>  <a href="mailto:michelle.feagins@cms.hhs.gov">michelle.feagins@cms.hhs.gov</a>	816-426-6390  301-492-4312

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
<b>93.461</b> <b>93.498</b>	Stephanie Sowalsky, Program Integrity Branch Chief Office of Provider Support	<a href="mailto:Ssowalsky@hrsa.gov">Ssowalsky@hrsa.gov</a>	215-861-4392
<b>93.499</b>	Lauren Christopher	<a href="mailto:lauren.christopher@acf.hhs.gov">lauren.christopher@acf.hhs.gov</a>	202-401-4870
<b>93.545</b>	Nicole Bohannon, Division of Audit Management and Resolution Kevin Kendrick, Division of Consumer Operated & Oriented Plans	<a href="mailto:nicole.bohannon@cms.hhs.gov">nicole.bohannon@cms.hhs.gov</a>  <a href="mailto:Kevin.Kendrick@cms.hhs.gov">Kevin.Kendrick@cms.hhs.gov</a>	816-426-6508  301-492-4134
<b>93.556</b>	Gail Collins Director, Division of Program Implementation	<a href="mailto:Gail.Collins@acf.hhs.gov">Gail.Collins@acf.hhs.gov</a>	202-205-8552
<b>93.558</b> <b>(TANF)</b>	Julie Siegel Director, Division of State TANF Policy  Rebecca Shwalb Family Assistance Program Specialist	<a href="mailto:Julie.Siegel@acf.hhs.gov">Julie.Siegel@acf.hhs.gov</a>  <a href="mailto:Rebecca.Shwalb@acf.hhs.gov">Rebecca.Shwalb@acf.hhs.gov</a>	202-205-4777  202-260-3305
<b>93.563</b>	Monique Jackson Program Specialist  Yvette Riddick Director, Division of Policy and Training	<a href="mailto:Monique.Jackson@acf.hhs.gov">Monique.Jackson@acf.hhs.gov</a>  <a href="mailto:Yvette.Riddick@acf.hhs.gov">Yvette.Riddick@acf.hhs.gov</a>	202-205-2742  202-401-4885
<b>93.566</b>	Joann Simmons Director, Division of Budget, Policy and Data Analysis	<a href="mailto:Joann.Simmons@acf.hhs.gov">Joann.Simmons@acf.hhs.gov</a>	202-401-5409
<b>93.568</b>	Lauren Christopher Director, Division of Energy	<a href="mailto:Lauren.Christopher@acf.hhs.gov">Lauren.Christopher@acf.hhs.gov</a>	202-401-4870

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
	Assistance		
<b>93.569</b>	Seth Hassett Director, Division of Community Assistance	<a href="mailto:Seth.Hassett@acf.hhs.gov">Seth.Hassett@acf.hhs.gov</a>	202-401-2333
<b>93.575</b> <b>93.596</b> <b>93.489</b>	Andrew Williams Director, Policy Division, Office of Child Care	<a href="mailto:Andrew.Williams@acf.hhs.gov">Andrew.Williams@acf.hhs.gov</a>	202-401-4795
<b>93.600</b> <b>93.356</b>	Belinda Rinker Senior Policy Analyst	<a href="mailto:Belinda.Rinker@acf.hhs.gov">Belinda.Rinker@acf.hhs.gov</a>	202-205-9549
<b>93.645</b>	Gail Collins Director, Division of Program Implementation	<a href="mailto:Gail.Collins@acf.hhs.gov">Gail.Collins@acf.hhs.gov</a>	202-205-8552
<b>93.658</b>	Gail Collins Director, Division of Program Implementation	<a href="mailto:Gail.Collins@acf.hhs.gov">Gail.Collins@acf.hhs.gov</a>	202-205-8552
<b>93.659</b>	Gail Collins Director, Division of Program Implementation	<a href="mailto:Gail.Collins@acf.hhs.gov">Gail.Collins@acf.hhs.gov</a>	202-205-8552
<b>93.667</b>	Marsha Werner Lead Social Services Program Specialist	<a href="mailto:Marsha.Werner@acf.hhs.gov">Marsha.Werner@acf.hhs.gov</a>	202-401-5281
<b>93.671</b>	Janice Davis Caldwell	<a href="mailto:janice.caldwell@acf.hhs.gov">janice.caldwell@acf.hhs.gov</a>	214-767-2965
<b>93.676</b>	Jallyn Sualog	<a href="mailto:Jallyn.sualog@acf.hhs.gov">Jallyn.sualog@acf.hhs.gov</a>	202-401-4997
<b>93.686</b>	Valerie Holm, CPA Senior Advisor/HRSA Rep. for Appeals Office of the Director, DFI Office of Federal Assistance Management Health Resources and Services Admin.	<a href="mailto:vholm@hrsa.gov">vholm@hrsa.gov</a>	301-443-8642

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>93.767</b>	Nicole Bohannon, Division of Audit Management and Resolution Kenneth Taylor, Division of Operations & Executive Support	<a href="mailto:nicole.bohannon@cms.hhs.gov">nicole.bohannon@cms.hhs.gov</a>  <a href="mailto:Kenneth.Taylor@cms.hhs.gov">Kenneth.Taylor@cms.hhs.gov</a>	816-426-6390  410-786-6736
<b>93.775</b>	Richard Stern Director, Medicaid Fraud Policy and Oversight Division	<a href="mailto:Richard.Stern@oig.hhs.gov">Richard.Stern@oig.hhs.gov</a>	202-205-0572
<b>93.777</b>	Nicole Bohannon, Division of Audit Management and Resolution Jeffrey Pleines, Division of Survey and Certification and CLIA Budget	<a href="mailto:nicole.bohannon@cms.hhs.gov">nicole.bohannon@cms.hhs.gov</a>  <a href="mailto:Jeffrey.Pleines@cms.hhs.gov">Jeffrey.Pleines@cms.hhs.gov</a>	816-426-6390  410-786-0684
<b>93.778</b>	Nicole Bohannon, Division of Audit Management and Resolution Kenneth Taylor, Division of Operations & Executive Support	<a href="mailto:nicole.bohannon@cms.hhs.gov">nicole.bohannon@cms.hhs.gov</a>  <a href="mailto:Kenneth.Taylor@cms.hhs.gov">Kenneth.Taylor@cms.hhs.gov</a>	816-426-6390  410-786-6736
<b>93.870</b>	Xuan Le Policy Analyst, Maternal and Child Health Bureau	<a href="mailto:Xle@hrsa.gov">Xle@hrsa.gov</a>	301-443 2231
<b>93.914</b>	Tanya Gunn Grants Policy Advisor, HIV/AIDS Programs	<a href="mailto:TGunn@hrsa.gov">TGunn@hrsa.gov</a>	301-945-3343
<b>93.917</b>	Susan Robilotto Division Director	<a href="mailto:SRobilotto@hrsa.gov">SRobilotto@hrsa.gov</a>	301.443.6554
<b>93.918</b>	Tanya Gunn Grants Policy Advisor, HIV/AIDS Programs	<a href="mailto:TGunn@hrsa.gov">TGunn@hrsa.gov</a>	301-945-3343

	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>93.958</b>	Tison Thomas Chief, State Grants Eastern Branch	<a href="mailto:Tison.Thomas@samhsa.hhs.gov">Tison.Thomas@samhsa.hhs.gov</a>	240-276-2896
<b>93.959</b>	John Campbell Branch Chief	<a href="mailto:John.Campbell@samhsa.hhs.gov">John.Campbell@samhsa.hhs.gov</a>	240-276-2891
<b>93.994</b>	Ellen Volpe Chief, Eastern Branch, Maternal and Child Health Bureau	<a href="mailto:Ellen.Volpe@hrsa.hhs.gov">Ellen.Volpe@hrsa.hhs.gov</a>	301-443-6320
<b>94</b>	<b>Corporation for National and Community Service (CNCS)</b>		
<b>94.006</b>	Jennifer Bastress Tahmasebi	<a href="mailto:JBastressTahmasebi@cns.gov">JBastressTahmasebi@cns.gov</a>	202-606-6667
<b>94.011</b> <b>94.016</b>	Robin Corindo	<a href="mailto:rcorindo@cns.gov">rcorindo@cns.gov</a>	202-606-6727
<b>96</b>	<b>Social Security Administration (SSA)</b>		
<b>96.001</b> <b>96.006</b>	Frank Biro	<a href="mailto:DCO.AUDIT@ssa.gov">DCO.AUDIT@ssa.gov</a> <a href="mailto:DCO.ODD.AUDIT@ssa.gov">DCO.ODD.AUDIT@ssa.gov</a> <a href="mailto:Audit.Correspondence@ssa.gov">Audit.Correspondence@ssa.gov</a> <a href="mailto:Frank.Biro@ssa.gov">Frank.Biro@ssa.gov</a>	
<b>97</b>	<b>Department of Homeland Security (DHS)</b>		
<b>97.036</b>	Anthony Wright	<a href="mailto:Anthony.wright@fema.dhs.gov">Anthony.wright@fema.dhs.gov</a>	678-294-4900
<b>97.039</b>	Howard Stronach	<a href="mailto:Howard.Stronach@fema.dhs.gov">Howard.Stronach@fema.dhs.gov</a>	202-646-3683
<b>97.067</b>	Alexander Mrazik	<a href="mailto:Alexander.MrazikJr@fema.dhs.gov">Alexander.MrazikJr@fema.dhs.gov</a>	202-631-5543
<b>98</b>	<b>United States Agency for International Development (USAID)</b>		



	<b>Federal Agency Program Contacts</b>		
<b>Assistance Listing</b>	<b>Agency Contact(s)</b>	<b>E-Mail Address</b>	<b>Telephone Number</b>
<b>98.007 98.008</b>	Eleanor Jefferson	<a href="mailto:EJefferson@usaid.gov">EJefferson@usaid.gov</a>	202-712-0387
<b>SFA Cluster</b>			
<b>ED</b>	Brandon Hellman	<a href="mailto:Brandon.Hellman@ed.gov">Brandon.Hellman@ed.gov</a>	202-377-4620
<b>HHS</b>	Gail Lipton Senior Advisor	<a href="mailto:Gail.Lipton@hrsa.hhs.gov">Gail.Lipton@hrsa.hhs.gov</a>	301-443-6509
<b>477 Cluster</b>			
<b>DOI</b>	Terrence Parks	<a href="mailto:terrence.parks@bia.gov">terrence.parks@bia.gov</a>	202-513-7625
<b>DOL</b>	Mr. Duane Hall	<a href="mailto:hall.duane@dol.gov">hall.duane@dol.gov</a>	972-850-4637
<b>HHS</b>	Stanley Koutstaal	<a href="mailto:stanley.koutstaal@acf.hhs.gov">stanley.koutstaal@acf.hhs.gov</a>	202-401-5457

## 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.”

## **APPENDIX V**

### **LIST OF CHANGES FOR THE 2023 COMPLIANCE SUPPLEMENT**

This appendix provides a list of changes from the 2023 Supplement dated May 2023. 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 Background, Purpose, Applicability and How to Obtain Additional Guidance sections, included information on the FAC transition and Single Audit Extensions within the Other Audit Advisories section.

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

- Matrix of Compliance changes and corrections were made for 2023. Changes are shown in yellow highlights.

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

- Updated Introduction for the effective date of the Supplement, updated Cash Management, and included BABAA requirement to Procurement and Suspension and Debarment.

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

Changes were made to the following programs and clusters:

- 10.512-Agriculture Extension at 1890 Land-Grant Institutions Program
- 10.515-Renewable Resources Extension Act (RREA) and National Focus Funds (RREA-NFF)
- 10.551/10.561-Supplemental Nutrition Assistance Program (SNAP) Cluster
- 10.553/10.555/10.566/10.559/10.582-Child Nutrition Cluster
- 10.606-Food for Progress Program
- 10.607-Section 416(b) Program
- 10.766/10.780-Community Facilities Loans and Grants Cluster

- 11.300/11.307- Economic Development Cluster
- 11.611-Hollings Manufacturing Extension Partnership (NIST)
- 14.157-Supportive Housing for the Elderly (Section 202)
- 14.182/14.195/14.249/14.856-Section 8 Project-Based Cluster
- 14.269/14.272- Community Development Block Grant-Disaster Recovery Grant (CDBG-DR) Cluster
- 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
- 16.034-Coronavirus Emergency Supplemental Funding
- 16.710-Public Safety Partnership and Community Policing Grants
- 16.738-Edward Byrne Memorial Justice Assistance Grant Program
- 16.922-Equitable Sharing Program
- 17.207/17.801-Employment Service Cluster
- 17.225-Unemployment Insurance (UI)
- 17.235-Senior Community Service Employment Program
- 17.245-Trade Adjustment Assistance
- 17.258/17.259/17.278-WIOA Cluster
- 17.264-National Farmworker Jobs Program



- 17.265-Native American Employment and Training
- 20.001-Wage Rate Requirements Cross-Cutting Section
- 20.205-Highway Planning and Construction (Federal-Aid Highway Program) (decoupled program)
- 20.218-Motor Carrier Safety Assistance Program
- 20.219-Recreational Trails Program (decoupled program)
- 20.223-Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
- 20.224-Federal Lands Access Program (decoupled program)
- 20.315 – National Railroad Passenger Corporation Grants
- 20.327-Railroad Crossing Elimination (new)
- 20.500/20.507/20.525/20.526-Federal Transit Cluster
- 20.509-Formula Grants for Rural Areas
- 20.532-Passenger Ferry Grant Program, Electric or Low Emitting Ferry Pilot Program, and Ferry Service for Rural Communities Program (new)
- 20.533-All Stations Accessibility Program (new)
- 20.534-Community Project Funding Congressionally Directed Spending (new)
- 20.600/20.611/20.616- Highway Safety Cluster
- 20.708-Natural Gas Distribution Infrastructure Safety and Modernization Grant Program(new)
- 20.816-Maritime Administration Marine Highway Grant Program
- 20.823-Maritime Administration – Port Infrastructure Development Program
- 21.011 – Capital Magnet Fund (new)
- 21.012 – Native Initiatives (new)
- 21.015-Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States (Gulf RESTORE)
- 21.019-Coronavirus Relief Fund

- 21.020-Community Development Financial Institutions Program
- 21.023 - Emergency Rental Assistance Program
- 21.024 – Rapid Response Program (new)
- 21.025 -Small Dollar Loan Program (new)
- 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 (new)
- 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
- 81.041-State Energy Program
- 81.042-Weatherization Assistance for Low-Income Persons
- 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)
- 84.041-Impact Aid (Title VII of ESEA)
- 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
- 84.365-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
- 93.090-Guardianship Assistance
- 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)
- 93.210-Tribal Self-Governance Program-IHS Compacts/Funding Agreements
- 93.217-Family Planning-Services
- 93.224/93.527-Health Center Program Cluster
- 93.423-Waivers for State Innovation for Section 1332 of the Patient Protection and Affordable Care Act (PPACA)
- 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
- 93.545-Consumer Operated and Oriented Plan (CO-OP) Program
- 93.556-Promoting Safe and Stable Families
- 93.558-Temporary Assistance for Needy Families (TANF)
- 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
- 93.645-Stephanie Tubbs Jones Child Welfare Services Program
- 93.658-Foster Care-Title IV-E
- 93.659-Adoption Assistance-Title IV-E
- 93.667-Social Services Block Grant

- 93.671-Family Violence Prevention and Services Act
- 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
- 93.914-HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)
- 93.917-HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
- 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
- 93.994-Maternal and Child Health Services Block Grant to the States
- 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 – No Change.
- Part 5.3 – Updated for the effective date of Supplement, changes within Activities Allowable/Unallowed, Cash Management, Eligibility, Reporting and Special Tests.
- Part 5.4 – Removed the Highway Planning and Construction 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 – Internal Reference Tables**

- Updated the list of programs currently designated as high risk.
- Updated the list of programs with requirements defined in IV, “Other Information.”

**Appendix V – List of Changes for the 2022 Compliance Supplement**

- List updated with changes to the programs and appendixes for 2023.

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

- No Changes.

**Appendix VII – Other Audit Advisories**

- Updated for the effective date of the Supplement, included FAC transition information and Single Audit Extensions.

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

- No Change.

**Appendix IX – Compliance Supplement Core Team**

- Updated the list of team members for 2023.

## **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 (<https://www2.ed.gov/about/offices/list/oig/nonfed/index.html>)

### **Department of Housing and Urban Development**

- HUD Consolidated Audit Guide ([HUD Consolidated Audit Guide | Office of Inspector General, Department of Housing and Urban Development \(hudoig.gov\)](#))

## **APPENDIX VII OTHER AUDIT ADVISORIES**

### **I. Novel Coronavirus (COVID-19)**

This section provides guidance to the following areas affecting single audits arising due to COVID-19:

- Definition of COVID-19 funding
- Treatment of donated personal protective equipment (PPE) on the Schedule of Expenditures of Federal Awards (SEFA)
- Agency Guidance Document References
- Identification of COVID-19 related awards and single audit applicability
- Identification of COVID-19 related awards on the SEFA and SF-SAC
- Identification of COVID-19 related awards in audit findings
- Identification of compliance requirements for COVID-19 related awards
- Responsibilities for informing subrecipients
- Alternative Compliance Examination Engagement for Eligible SLFRF Recipients

#### **Definition of COVID-19 Funding**

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,” “COVID-19 programs,” or “COVID-19 related awards” throughout this section. Refer also to Appendix IV, Internal Reference Tables, for a listing of programs with a “higher risk” designation, many of which involve COVID-19 funding, and for information about how that designation impacts the major program determination process.

## **Donated Personal Protective Equipment (PPE)**

During the emergency period of COVID-19 pandemic and as allowed under OMB Memorandum M-20-20 (April 9, 2020), federal agencies and recipients can donate PPE purchased with federal assistance funds to various entities for the COVID-19 response. The donated PPE were mostly provided without any compliance or reporting requirements or Assistance Listing information from the donors. As such, the non-federal entities that received donated PPE should provide the fair market value of the PPE at the time of receipt as a stand-alone footnote accompanying their SEFA. The amount of donated PPE should not be counted for purposes of determining the threshold for a single audit or determining the type A/B threshold for major programs and is not required to be audited as a major program. Because donated PPE has no bearing on the single audit, the donated PPE footnote may be marked “unaudited.”

As a reminder, the above only relates to donated PPE provided without any compliance or reporting requirements or assistance listing from donors. There could be some PPE that must appear on the SEFA as a federal program (e.g., when the recipient uses funds provided under an Assistance Listing to purchase PPE).

## **Agency Guidance Document References for COVID-19 Programs**

The COVID-19 pandemic has led many federal agencies to issue implementing guidance (e.g., frequently asked questions, memos) outside of the normal regulatory process for new and existing programs receiving COVID-19 funding. Such guidance is issued to communicate an agency’s understanding of how the relevant statutes, regulations, or the terms and conditions of the federal awards and apply to a particular circumstance, but it does not create new compliance requirements. Due to the evolving nature of the pandemic environment, it has been common for federal agencies to update, change, or delete their specific guidance over time.

The Part 4 sections for COVID-19 programs often refer auditors to agency guidance documents to obtain a better understanding of statutory and regulatory compliance requirements subject to audit. When evaluating a non-federal entity’s compliance, auditors must consider provisions of federal statutes, regulations, and the terms and conditions of federal awards. However, auditors may also consider guidance documents in effect during the period to understand the program requirements. An auditor may conclude whether the non-federal entity is in compliance with a type of compliance requirement based on consideration of applicable implementing guidance in effect at the time of the activity or transaction.

When citing criteria for audit findings, 2 CFR 200.516(b)(2) states that the following information must be included in finding detail: “The criteria or specific requirement upon which the finding is based, including the Federal statutes, regulations, or the terms and conditions of the Federal awards.” Therefore, auditors should refer to a statute, regulation, or term and condition as criteria for the audit finding.

## **Identification of COVID-19 Related Awards and Single Audit Applicability**

Federal agencies may have incorporated COVID-19 funding into an existing program and Assistance Listing number or set up a separate COVID-19 program with a unique Assistance



Listing number. Federal agencies are required to specifically identify COVID-19 related awards, regardless of whether the funding is provided under a new or existing Assistance Listing number. However, in the early days of the crisis caused by the COVID-19 pandemic with the need to respond quickly, in some cases cash was sent to non-federal entities without application or Assistance Listing number. The non-federal entity was required to either agree to the terms and conditions or return the funds.

When COVID-19 funding is subawarded by a pass-through entity from an existing program, the information furnished to subrecipients should distinguish the subawards of incremental COVID-19 funding included in the subawards from non-COVID-19 funding.

In order to assist recipients and auditors in the identification of all the COVID-19 funds and their related program Assistance Listing numbers, OMB has issued several summaries of federal programs that were created by COVID-19 funding and also existing programs that received COVID-19 funding. A summary of programs that received funding under the CARES Act (and other earlier COVID-19 legislation) as of May 20, 2020, can be accessed at: [https://www.cfo.gov/wp-content/uploads/2020/07/M-20-21\\_FAQ\\_07312020\\_UPDATED.pdf](https://www.cfo.gov/wp-content/uploads/2020/07/M-20-21_FAQ_07312020_UPDATED.pdf). A summary of programs that received funding under the ARP Act as of October 29, 2021, can be found at: [https://www.cfo.gov/assets/files/Revised-American-Rescue-Plan-Assistance-Listings\\_10-29-2021.pdf](https://www.cfo.gov/assets/files/Revised-American-Rescue-Plan-Assistance-Listings_10-29-2021.pdf). Each summary includes program Assistance Listing numbers and an asterisk (\*) next to Assistance Listing numbers denoting a new Assistance Listing number.

### **Identification of COVID-19 Related Awards on the SEFA and SF-SAC**

As described in 2 CFR section 200.510(b), auditees must complete the SEFA and include Assistance Listing numbers when reporting their federal awards and subawards. To maximize the transparency and accountability of COVID-19 related award expenditures, OMB M-20-26 (June 18, 2020) instructed recipients and subrecipients to separately identify the COVID-19 Emergency Acts expenditures on the Schedules of Expenditures of Federal Awards. Therefore, non-federal entities should separately identify COVID-19 expenditures on the SEFA and SF-SAC. For existing programs that have both COVID-19 expenditures and non-COVID-19 expenditures, this may be accomplished by identifying COVID-19 expenditures on the:

- SEFA – On a separate line by Assistance Listing number with “COVID-19” as a prefix to the program name. For example:
  - COVID-19 – Temporary Assistance for Needy Families – 93.558 – \$1,000,000
  - Temporary Assistance for Needy Families – 93.558 – \$3,000,000
  - Total – Temporary Assistance for Needy Families – 93.558 – \$4,000,000
- SF-SAC – On a separate row by Assistance Listing number with “COVID-19” as the first characters in Part II, Item 1c, Additional Award Information. Example:

	a	b	c	d	e	f	g	h
	Assistance Listing #	Assistance Listing #						
Row Number (auto-generated)	Federal Awarding Agency Prefix	Assistance Listing Three-Digit Extension	Additional Award Identification	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total (auto-generated)	Cluster Total (auto-generated)
					(\$)		(\$)	(\$)
1	93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$3,000,000.00		\$4,000,000.00	
2	93	558	<b>COVID-19</b>	<b>COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES</b>	\$1,000,000.00		\$4,000,000.00	
				Total Federal Awards Expended =	\$4,000,000.00			

**Identification of COVID-19 Related Awards in Audit Findings**

Consistent with identifying COVID-19 expenditures on the SEFA, auditors should include the COVID-19 identification for audit findings that are applicable to programs that are entirely COVID-19 funded and existing programs with COVID-19 funding.

**Identification of Compliance Requirements for COVID-19 Related Awards**

As noted in OMB Memorandum M-20-26 (June 18, 2020), federal awarding agencies are responsible for identifying COVID-19 related awards and communicating the applicable compliance requirements to the recipient. Similarly, pass-through entities are responsible for identifying COVID-19 related awards and communicating the applicable requirements to their subrecipients. Normally, this information would be in the award terms and conditions. However, for COVID-19 related awards, the compliance requirements may have been communicated through an agency website and the compliance requirements may have been modified or compliance requirements not included in original terms and conditions may have been added.

For new COVID-19 related programs that are not included in this Supplement, the auditor must use the framework provided by Part 7 of this Supplement. Part 7 includes procedures to determine which of the compliance requirements to test.

**Responsibilities for Informing Subrecipients**

As noted in OMB Memorandum M-20-26 (June 18, 2020), pass-through entities agree to separately identify to each subrecipient, and document at the time of subaward and at the time of disbursement of funds, the federal award number, Assistance Listing number, and amount of COVID-19 funds. When COVID-19 funds are subawarded for an existing program, the information furnished to subrecipients should distinguish the subawards of incremental COVID-19 funds from regular subawards under the existing program.

This information is needed to allow the pass-through entity to properly monitor subrecipient expenditures of COVID-19 funds, as well as for oversight by the federal awarding agencies, Federal Offices of Inspector General, and the Government Accountability Office.

### **Alternative Compliance Examination Engagement for Eligible SLFRF Recipients**

The US Department of the Treasury (“Treasury”) recognizes that many recipients of Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) may now be required to complete a Single Audit or a Program-Specific Audit pursuant to the Single Audit Act and its implementing regulations, 2 CFR Part 200, Subpart F, due to their receipt of an SLFRF award, which may lead to them expending \$750,000 or more during their fiscal year in Federal awards. This may be because the recipient has not received federal financial assistance before, or the other federal financial assistance they expended did not exceed the \$750,000 audit threshold set forth 2 CFR 200.501(a). As a result, Treasury has developed an alternative approach which is available for SLFRF recipients that would otherwise not be required to undergo an audit pursuant to 2 CFR Part 200, Subpart F, if it was not for the expenditures of SLFRF funds directly awarded by Treasury.

Under its authority 2 CFR section 200.102(a), OMB is authorizing the use of an alternative compliance examination engagement in accordance with the Government Accountability Office’s Government Auditing Standards in lieu of a full single audit or program-specific audit as required per 2 CFR 200, Subpart F. The alternative approach along with the criteria for eligible recipients are detailed in the Part 4 – Section IV, “Other Information” of assistance listing 21.027 – Coronavirus State and Local Fiscal Recovery Funds.

This alternative is intended to reduce the burden of a full Single Audit or Program-Specific Audit on eligible recipients and practitioners, as well as uphold Treasury’s responsibility to be good stewards of federal funds.

## **II. Effect of Changes to Compliance Requirements and Other Clusters**

### *Removal of Compliance Requirement from Part 2 Matrix*

In any instance in which a compliance requirement has been removed from a program/cluster, as shown in the Part 2 matrix, if there was an audit finding related to that compliance requirement in an audit conducted using the prior year’s Supplement that finding must continue to be reported in the summary schedule of prior audit findings and considered in the major program determination under 2 CFR section 200.518. The procedures to assess the reasonableness of the summary schedule of prior year audit findings must include all prior audit findings included in the summary schedule, regardless of whether the current Part 2 matrix identified a requirement subject to audit. For example, if there was an audit finding relating to subrecipient monitoring in the prior year but the current year Part 2 matrix identified “M. Subrecipient Monitoring” as not subject to audit with a “No,” the auditor’s procedures to determine the reasonableness of the summary schedule of prior audit findings must include subrecipient monitoring. In any instance in which a compliance requirement was added to a program/cluster in the current year’s Supplement, auditors are not expected to have tested for that requirement under the prior year’s audit. This includes correction of an error, if any, as identified in Appendix V of the Supplement.

### *Addition of a New Program to an Other Cluster*

One of the criteria for an “other cluster” to be considered a low-risk Type A program is that it must have been audited as a major program in at least one of the two most recent audit periods (“2-year look back” under 2 CFR section 200.518(c)(1)). In the year that this Supplement adds a new program to another cluster listed in Part 5, the determination of whether the resulting other cluster meets the 2-year look back criterion requires additional consideration. During that year, the other cluster cannot qualify as having been audited as a major program in one of the two most recent audit periods unless the auditee’s current-year expenditures for the newly added program were less than or equal to 25 percent (0.25) of the Type A threshold, or all of the programs included in the resulting other cluster met the “2-year look back” criterion. The additional criteria in 2 CFR section 200.518(c) must also be evaluated by the auditor to determine if the other cluster can be considered a low-risk Type A program in the current year.

In years after this Supplement adds a program to another cluster, such addition in a prior year does not require additional consideration for the 2-year look back criterion.

The following examples are intended to illustrate consideration of the addition of a new program to another cluster. They are illustrative only and not based on the contents of the current Supplement.

#### **Background for Examples:**

Type A threshold \$750,000.

Human Services existing other cluster (93.123, 93.125, and 93.127) was audited in 2015 with no audit findings.

Part 5 of the 2017 Compliance Supplement added Assistance Listing 93.129 to form the new other cluster with the following federal awards expended in 2017:

93.123: \$ 500,000

93.125: \$ 300,000

93.127: \$ 400,000

93.129: \$ 300,000

Considerations for 2017 major program determination using these facts:

#### **Example 1**

The Human Services cluster was audited in 2015. However, the auditee’s current year expenditures for newly added Assistance Listing 93.129 exceed 0.25 of the Type A threshold of \$750,000 or \$187,500; therefore, the resulting other cluster fails the 2-year look back criterion and cannot be considered a low-risk Type A program in 2017.

If, however, the auditee's expenditures for newly added Assistance Listing 93.129 were equal to or less than \$187,500, the other cluster would pass the 2-year look back criterion and could be considered to have been audited as a major program in one of the two prior years.

#### Example 2

The Human Services cluster was audited in 2015. The newly added program Assistance Listing 93.129 was audited in 2016. If both the cluster and the newly added program met all criteria in 2 CFR section 200.518(c) to be considered low-risk programs for 2017, the other cluster would be a low-risk Type A program in 2017.

### III. Due Date for Submission of Audit Reports and Low-Risk Auditee Criteria

As provided in 2 CFR Part 200, Subpart F (2 CFR section 200.520), in order to meet the criteria for a low-risk auditee in the current year, the two prior years' audits must have met the specified criteria, including report submission to the Federal Audit Clearinghouse (FAC) by the due date.

The auditor may consider using the following steps to identify FAC submissions that do not meet the due date.

#### *Suggested Steps*

1. Inquire of entity management and review available prior-year financial reports and audits to ascertain if the entity had federal awards expended of \$750,000, in the prior two audit periods and, therefore, was required to have an audit under the uniform guidance and file with the FAC.
2. If the entity was below the \$750,000 threshold in either of the prior two audit periods, and an audit was not required under the uniform guidance obtain written representation from management to this fact and no further audit procedures are necessary as the entity does not qualify as a low-risk auditee.
3. If a prior-year audit was conducted, obtain a copy of the data collection form (Form SF-SAC) and the reporting package.
  - a. Calculate the "Nine Month Due Date" to file with the FAC as the date nine (9) months after the end of the audit period. For example, for audit periods ending June 30, 2022, the audit report would be due March 31, 2023.
  - b.. Access the FAC web page at <https://harvester.census.gov/facweb>.
    - Select the "Find Audit Information" option and using the "Federal Audit Clearinghouse IMS" and "Search for Single Audits" options for the audit year in question, locate the FAC record for the entity. Verify correct record by comparing both the entity name and Entity Identification Number (EIN) number from the entity's copy of the SF-SAC to the FAC web page.

- For this record, located on the FAC web page, compare the “Date Received” to the Nine Month Due Date to determine if the due date was met.

If the entity was not in compliance with the Nine Month Due Date or Extended Due Date (if applicable) or did not submit the required audit to the FAC for either of the prior two audit periods, then the entity does not qualify as a low-risk auditee.

4. Contact the FAC at [govs.fac@census.gov](mailto:govs.fac@census.gov) or 866-306-8799 if additional information is needed on using the FAC website or determining the date the FAC accepted the report submission as complete.

#### **IV. Treatment of National Science Foundation and National Institutes of Health Awards**

##### *National Science Foundation*

All awards issued by the National Science Foundation (NSF) meet the definition of “Research and Development” at 2 CFR section 200.1. As such, auditees must identify NSF awards as part of the R&D cluster on the Schedule of Expenditures of Federal Awards (SEFA) and the auditor must use the Research and Development cluster in Part 5 when testing any of those awards. NSF recognizes that some awards may have another classification for purposes of reimbursement of indirect costs. The auditor is not required to report this difference in treatment (i.e., the award is classified as R&D for 2 CFR Part 200, Subpart F purposes, but non-research for indirect cost rate purposes), unless the auditee is charging indirect costs at a rate other than the rate(s) specified in the award document(s). This guidance complies with the NSF Proposal and Award Policies and Procedures Guide (PAPPG), the current and prior versions of which may be found at <http://www.nsf.gov/bfa/dias/policy/>.

##### *National Institutes of Health*

Effective for grants and cooperative agreements with budget periods beginning on or after December 26, 2014, and awards that receive supplemental funding on or after December 26, 2014, all awards issued by the National Institutes of Health (NIH) meet the definition of “Research and Development” at 45 CFR section 75.2. As such, auditees must identify NIH awards as part of the R&D cluster on the SEFA, and the auditor must use the Research and Development cluster in Part 5 when testing any of those awards. NIH recognizes that some awards may have another classification for purposes of reimbursement of indirect costs. The auditor is not required to report this disconnect (i.e., the award is classified as R&D for 2 CFR Part 200, Subpart F, purposes, but non-research for indirect cost rate purposes), unless the auditee is charging indirect costs at a rate other than the rate(s) specified in the award document(s). (See the NIH Grants Policy Statement, the current and prior versions of which may be found at <http://grants.nih.gov/grants/policy/policy.htm>.)

## V. Exceptions to the Guidance in 2 CFR Part 200

OMB does not maintain a complete listing of approved agency exceptions to the uniform guidance in 2 CFR Part 200.

For programs included in the Supplement, the auditor should review the program supplement and, as necessary, agency regulations adopting/implementing the OMB uniform guidance in 2 CFR Part 200 to determine if there is any exception related to the compliance requirements that apply to the program. For programs not included in the Supplement that are audited using Part 7, the auditor should review agency regulations adopting/implementing 2 CFR Part 200 to determine if an exception applies to the program.

Questions about the agency-level rulemakings that adopt/implement 2 CFR Part 200 should be directed to the federal agency key management liaisons specified in Appendix III to the Supplement.

## VI. Audit Sampling

Certain suggested audit procedures in this *Compliance Supplement* lend themselves to testing using sampling. Auditors are reminded that when performing an audit under generally accepted auditing standards (GAAS), including single audits, that AU-C section 530, *Audit Sampling*, <https://www.aicpa-cima.com/resources/download/aicpa-statements-on-auditing-standards-currently-effective>, provides auditor requirements and guidance related to an auditor's use of sampling. Failure to follow the standards, including the requirement to determine sample sizes that are sufficient to reduce sampling risk to an acceptably low level, may result in the audit being considered nonconforming by the federal cognizant agency for audit as part of a quality control review.

The guidance in AU-C section 530 primarily addresses sampling considerations when performing a financial statement audit. The AICPA Audit Guide, *Government Auditing Standards and Single Audits*, contains auditor guidance for, among other things, designing an audit approach that includes audit sampling to achieve both compliance and internal control over compliance related audit objectives in a single audit or program-specific audit performed in accordance with the Uniform Guidance. It also includes suggested minimum sample sizes for tests of controls over compliance and tests of compliance based on certain engagement-specific inputs.

Another AICPA Audit Guide, *Audit Sampling* also provides additional guidance and technical background, which forms the basis of the practical application of audit sampling to Uniform Guidance audits.

## VII. Federal Audit Clearinghouse Transition from Census to GSA and Single Audit Extensions

### *Federal Audit Clearinghouse Transition from Census to GSA*

The provider of the Federal Audit Clearinghouse (FAC) is scheduled to change from U.S. Census Bureau (Census) to the U.S. General Services Administration (GSA) on October 1,

2023. At that time, all submissions will need to be made through the new FAC hosted by GSA, including all single audits for entities with 2023 FYE dates. Any draft not fully submitted to the Census FAC before September 30, 2023, may need to be completely re-started at the new GSA FAC. The FAC Web site and up to date information on the transition is at [www.fac.gov](http://www.fac.gov).

For any 2023 submissions with fiscal periods ending between January 1, 2023 and September 30, 2023, requirement 2 CFR 200.512(1) states that single audits are due to the Federal Audit Clearinghouse 30 days after receipt of the auditor's report(s), is waived. These audits will be considered on time if they are submitted within nine months after their fiscal period end date.

### *Single Audit Extensions*

In 2022, there were two extensions for audit submission.

Single audits with a fiscal period ending in 2022 were scheduled to be submitted to the GSA FAC beginning on October 1, 2022. However, the transition to GSA was delayed for one year and rescheduled to October 1, 2023. Due to the delay in transition, the SF-SAC Data Collection Form used for the fiscal year 2022 audit submission was not available until October 6, 2022. Therefore, single audits with a fiscal period ending in 2022 could not be submitted before that date. The 2 CFR 200.512(1) states that single audits must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. For any 2022 submissions with fiscal periods ending between January 1, 2022 and October 31, 2022, the requirement in 2 CFR 200.512(1) stating that single audits are due to the Federal Audit Clearinghouse 30 days after receipt of the auditor's report(s), is waived. These audits will be considered on time if they are submitted within nine months after their fiscal period end date.

For example, a March 31, 2022, fiscal year-end single audit that was issued on June 30, 2022, would technically be due to the FAC on July 30, 2022 (i.e., 30 calendar days after the auditee's receipt of the auditor's reports). Because the SF-SAC Data Collection Form was not available until October 6, 2022, if the single audit was submitted to the FAC by October 31, 2022, it would be considered timely and have no impact on the low-risk auditee status of the auditee.

### *Hurricanes Fiona and Ian, and the Alaska flood and landslide*

In September and October 2022, the President made the major disaster and emergency declarations under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121 et seq. (the "Stafford Act") for the following: Hurricane Fiona (FEMA-4671-PR), the Alaska storm, flooding, and landslides (FEMA-4672-AK) and Hurricane Ian (FEMA-DR-4673-FL, FEMA-EM-3585-SC, FEMA-EM-3586-NC).

Consistent with these declarations and to assist the affected recipients during these emergencies, OMB granted a six (6) month extension for all single audits that cover recipients in the affected areas and had due dates between September 18, 2022 and December 31, 2022. The recipients in the less affected areas were encouraged to submit their reports as soon as possible. The extension is item 11 of the flexibilities listed in OMB Letter dated December 23, 2022 and



published on the CFO Council link at <https://www.cfo.gov/> ([Microsoft Word - 2022 Hurricanes Fiona Ian Alaska Flood Admin Relief \(cfo.gov\)](#))

## APPENDIX VIII EXAMINATIONS OF EBT SERVICE ORGANIZATIONS

### Background

States must obtain an examination report by an independent auditor of the state electronic benefits transfer (EBT) service providers (service organizations) regarding the issuance, redemption, and settlement of benefits under the Supplemental Nutrition Assistance Program (SNAP) (Assistance Listing 10.551) in accordance with the American Institute of Certified Public Accountants (AICPA) Statement on Standards for Attestation Engagements (AT) Section 801, *Reporting on Controls at a Service Organization*. Also, states are required to ensure that the service organization has these examinations performed at least annually, that the examinations cover the entire period since the previous examination period, and that the examination reports are submitted to the state within 90 days after the end of the examination period. The examination report must include a list of all states whose systems operate under the same control environment. The auditor of the service organization is required to issue a report on controls placed in operation and tests of operating effectiveness of controls, which is commonly referred to as a “service organization control (SOC) 1 type 2 report” (7 CFR section 274.1(i)).

In performing audits of SNAP under 2 CFR Part 200, Subpart F, an auditor may use these SOC 1 type 2 reports to gain an understanding of internal controls and obtain evidence about the operating effectiveness of controls.

A SOC 1 type 2 report includes (1) a description by the service organization’s management of its system of policies and procedures for providing services to user entities (including control objectives and related controls as they relate to the services provided) throughout the specified period of time; (2) a written assertion by the service organization’s management about whether, in all material respects and based on suitable criteria, (a) the aforementioned description fairly presents the system throughout the specified period, (b) the controls were suitably designed throughout the specified period to achieve the control objectives stated in that description, and (c) the controls operated effectively throughout the specified period to achieve those control objectives; and (3) the report of the service auditor, which (a) expresses an opinion on the matters covered in management’s written assertion, and (b) includes a description of the auditor’s tests of operating effectiveness of controls and the results of those tests.

This appendix is intended to assist service organizations and their auditors by describing illustrative control objectives and controls that service organizations may have in place. When such controls are present and operating effectively, they may enable auditors of user organizations to assess control risk below the maximum for financial statement assertions related to EBT transactions. The illustrative control objectives and controls in this appendix may not necessarily reflect how a specific service organization considers and implements internal control. Also, this appendix is not a checklist of required controls. Service organizations’ controls may be properly designed and operating effectively even though some of the controls included in this appendix are not present. Further, service organizations could have other controls operating effectively that have not been included in this appendix. Service organizations and their auditors will need to exercise professional judgment in determining the most appropriate and cost effective controls in a given environment or circumstance.

Many of the illustrative controls are stated in relation to the kinds of policies and procedures that are “established” or “in place” at an organization. It would be insufficient for such policies and procedures to merely exist on paper and not be implemented. To meet the criteria of a SOC 1 type 2 examination, the policies and procedures would need to be suitably designed, placed in operation, and operating effectively.

## **1. Control Environment**

### **Illustrative Control Objective:**

Controls provide reasonable assurance that the EBT system functions in a manner consistent with the service organization’s policies and complies with applicable laws and regulations (Food and Nutrition Act of 2008, as amended (7 USC 2011 et seq.) and (7 CFR section 277.18(p)).

### **Illustrative Controls:**

- The service organization has written policies and procedures for the system processing EBT transactions.
- The organization identifies and analyzes relevant risks to the EBT process.
- Policies and procedures regarding acceptable employee practices, conflicts of interests, and codes of conduct have been established and communicated to employees with EBT responsibilities.
- Policies and procedures are established for performing background investigations of employees prior to employment.
- Policies and procedures have been established to segregate incompatible functions (e.g., application programming, systems and operation, financial duties, data storage, government reimbursement payment requests, transaction processing, and reconciliation) so no individual interacting with the system can exercise unilateral control over EBT transactions.
- Policies and procedures are in place for management to monitor the effectiveness of EBT controls and correct deficiencies or weaknesses when found.
- Policies and procedures are in place to prevent management or staff from overriding controls.

## 2. Systems Development and Maintenance

### **Illustrative Control Objective:**

Controls provide reasonable assurance that changes (including emergency procedures) to EBT applications and system software are authorized, tested, approved, implemented, and documented.

### **Illustrative Controls:**

- The service organization follows a system development methodology.
- System documentation for new and existing applications is current and complete in accordance with programming and documentation standards used by the service organization.
- Systems development staff are not responsible for system maintenance.

## 3. Access Controls

### **Illustrative Control Objective:**

Controls provide reasonable assurance that the EBT system is protected against unauthorized physical and logical access.

### **Illustrative Controls:**

- The responsibility for the development and enforcement of a security policy is at an organizational level that facilitates compliance by service organization personnel and enables enforcement of policies and procedures.
- Security policy and procedures are in place and are communicated to appropriate employees and contractors.
- Policies and procedures are in place for reporting security incidents or observed irregularities to an organizational level where such matters can be investigated and resolved.
- Policies and procedures are established for the security over filing, retention, and destruction of EBT system files.
- Policies and procedures are in place for conducting security system training.
- Policies and procedures are in place for discontinuing an employee or contractor's ability to access EBT hardware, software, and data when the employee is terminated or the employee's duties are changed.
- Access to EBT files or processes is limited based upon users' needs.

- Passwords control access to EBT files, personal identification numbers (PIN), and privacy data.
- A password change policy is in place and requires a password change at a specified interval, generally at least every 90 days.
- Firewalls or other procedures prevent unauthorized access to data from an external network.
- Policies and procedures are in place to prevent a state from reviewing or altering data for another state.

#### **4. Computer Operations – Processing**

##### **Illustrative Control Objective:**

Controls provide reasonable assurance that processing is scheduled and deviations from scheduling are identified and resolved.

#### **5. Computer Operations – Data Transmission**

##### **Illustrative Control Objective:**

Controls provide reasonable assurance that data transmissions are complete, accurate and secure.

##### **Illustrative Controls:**

- Policies and procedures require that PINs and data be encrypted throughout processing.
- Encryption keys are stored in a secure manner.
- Maintenance of encryption keys is performed by authorized service center staff.
- Policies and procedures of the service organization require proper identification, validation, and acceptance of EBT transactions processed.

#### **6. Computer Operations – Output**

##### **Illustrative Control Objective:**

Controls provide reasonable assurance that output data and documents are complete, accurate, and distributed to authorized recipients on a timely basis.

**7. EBT Controls – Transactions Received from Authorized Sources****Illustrative Control Objective:**

Controls provide reasonable assurance that transactions are received only from authorized sources.

**Illustrative Controls:**

- Policies and procedures are in place to ensure that updates of point of sale (POS) device parameters are restricted to authorized personnel.
- Policies and procedures require that POS transactions be properly validated.
- Policies and procedures for direct data entry, such as adjustments, require proper review and approval.
- Policies and procedures are in place to approve voucher transactions.
- Policies and procedures for voucher transactions prevent unauthorized access to recipient or retailer accounts.

**8. EBT Controls – Transaction Amounts and Recording****Illustrative Control Objective:**

Controls provide reasonable assurance that transactions are for authorized amounts and are recorded completely and accurately.

**Illustrative Controls:**

- Records identify the activity and events in client accounts (e.g., deposits, withdrawals, charges, and type of transactions).
- Records identify client accounts for which benefits have not been withdrawn or used beyond pre-established periods (i.e., identify inactive accounts for which deposits are still made).
- System edits prevent individual client accounts from being credited with benefits in excess of authorized amounts.

**9. EBT Controls – Processing****Illustrative Control Objective:**

Controls provide reasonable assurance that transactions are processed completely and accurately.

**Illustrative Controls:**

- Policies and procedures of the service organization include controls to:
  - monitor and investigate any unsuccessful file transfers,
  - recover or reproduce lost or damaged data,
  - examine edit checks for unusual conditions,
  - reconcile input and output of transactions processed,
  - log and store transactions, and
  - monitor rejected transactions and account adjustment actions.

**10. EBT Controls – Settlement****Illustrative Control Objective:**

Controls provide reasonable assurance that settlement of funds received from benefit providers and distributed to benefits acquirers for SNAP benefit purchases and withdrawals is performed timely and accurately.

**Illustrative Controls:**

- Policies and procedures are in place to perform reconciliations (at least weekly) of:
  - account balances,
  - net settlements, and
  - government funds.
- Policies and procedures are established for resolution of disputed transactions.
- Policies and procedures are established for requesting federal and state reimbursements.

**11. Physical Environment****Illustrative Control Objective:**

Controls exist to provide reasonable assurance that physical assets are protected.

**Illustrative Controls:**

- Policies and procedures are established for environmental controls (e.g., maintenance schedules, fire suppression equipment, water detection and protection considerations, and the availability of an uninterruptable power system designed to protect and ensure continued operations).
- Policies and procedures call for periodic facility inspections.

- Policies and procedures for proper maintenance of hardware have been established.

## 12. Contingency Planning

### **Illustrative Control Objective:**

Controls exist within the data center to provide reasonable assurance of continuity of operations.

### **Illustrative Controls:**

- Disaster recovery and business continuity plans exist for the system processing EBT transactions.
- The business continuity plan provides for periodic testing at the backup facility and the service organization has performed such testing.
- The service organization has a contractually protected access right to the backup facility.
- Backup arrangements for key applications, processes, and files are in place.

## 13. Card Controls

### **Illustrative Control Objective:**

Controls are established to provide reasonable assurance that users of EBT benefit cards are authorized.

### **Illustrative Controls:**

- Each transaction is validated with a unique account number and PIN.
- For benefit card issuance services provided by the EBT service organization policies and procedures are in place to:
  - prevent unauthorized assignment and replacement of PINs;
  - properly deliver benefit cards to participants;
  - activate cards by only authorized users;
  - deactivate damaged, lost, or stolen cards;
  - record and destroy active cards returned to the service organization; and
  - control access to and inventory levels of pre-printed unused card stock.



**APPENDIX IX**  
**COMPLIANCE SUPPLEMENT CORE TEAM**

The Compliance Supplement Core Team is responsible for the annual production of the Office of Management and Budget (OMB) Compliance Supplement. The Core Team is composed of audit and program representatives from the federal grant-making agencies, OMB, and the Census Bureau. The following is a list of team members (alphabetical by last name) responsible for the production of this Supplement:

Leticia Adu, Department of Health and Human Services  
Morgan Aronson, Department of Interior  
Brenna Berger, National Endowment for the Art  
Connie Cox Bodner, Institute of Museum and Library Services  
Dexter Brereton, Department of Education  
Richard Brundage, National Endowment for the Humanities  
Kimberly Butler, US Small Business Administration  
Carole Clay, Department of State  
Kevin Cone, Department of Veterans Affairs  
Antanese Crank, National Aeronautics and Space Administration  
Jason Day, Department of Defense  
Mark Dixon, Census Bureau, Department of Commerce  
Christopher Eck, National Archives and Records Administration  
Caroline Fernandez, Corporation for National and Community Service  
Beth Flowers, Denali Commission  
John Geisen, Department of Commerce  
David Gilliland, Gulf Coast Ecosystem Restoration Council  
Joel Gonzalez, Department of Energy  
Jeff Haley, Department of Justice  
Kysha Holliday, Environmental Protection Agency  
Siporah Jackson, Department of the Treasury  
Sheela Kailasanath, Federal Communications Commission  
Pamela Lynch, Department of Transportation  
Mitzi Mayer, Office of Management and Budget  
Lisa Newton, Office of National Drug Control Policy  
Michael Pellegrino, Department of Homeland Security  
Rochelle Ray, National Science Foundation  
Steve Sigler, Gulf Coast Ecosystem Restoration Council  
Trae Sommer, Social Security Administration  
Shannon Steinbauer, Department of Housing and Urban Development  
Steve Tashjian, US Agency for International Development  
Latonya Torrence, Department of Labor  
Seanne Weekes, Department of Agriculture