

APPENDIX I

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

Background

Certain grant programs (for example, 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 Part 200. This document provides information on programs that remain exempt under the current 2 CFR Part 200. Information on this topic is also provided at 2 CFR 200.101.

Administrative Requirements

The programs that remain exempt from the administrative requirements in 2 CFR Part 200 are listed below. For programs that remain exempt, as described below, consult the agency-specific segments of Part 4 (Agency Program Requirements), at Section II (Program Procedures) of the relevant assistance listing, at the sub-section titled “Source of Governing Requirements,” for the relevant governing requirements.

Note that, in some cases, the administrative requirements for entitlement programs in federal agency regulations are not identical to those in 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 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 2 CFR Part 200, Subpart E. State cost principles requirements apply to these programs (including their subrecipients).

Programs Excluded from the Requirements of Portions of 2 CFR Part 200

Some programs (both those included in the Supplement and others) are exempted from specified portions of 2 CFR Part 200. Federal award terms and conditions should indicate the applicability of 2 CFR to specific programs.

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 circumstances in which only some, but not all, of the awards under an Assistance Listing number are excluded from the relevant 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 sections 200.203 and 200.216, and the requirements in 2 CFR sections 200.331 through 200.333, 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:

2 CFR section 200.101(e)(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 subpart E 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 for Substance Use Prevention, Treatment and Recovery Services
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.)

2 CFR section 200.101(e)(2)

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

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

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

2 CFR section 200.101(e)(3)

Payments under the Veterans Administration's State Home Per Diem Program (38 U.S.C. 1741):

64.014	Veterans State Domiciliary Care
64.015	Veterans State Nursing Home Care

2 CFR section 200.101(e)(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 ¹)	2 CFR Part 200 ^{2,3} (Final rule publication date, unless otherwise indicated)	2 CFR Revisions ⁴ (85 FR 19506, Aug. 13, 2020) Date applied by agency	2 CFR Revisions ⁵ (89 FR 30046, Apr. 22, 2024) Date applied by agency	Non-procurement Suspension & Debarment ⁶ (2 CFR Part 180 or predecessor common rule)
Agriculture	2 CFR 400, 415, 416 (2/16/16)	11/16/20	10/01/24	2 CFR 417
Commerce	2 CFR 1327 (7/28/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 1326
Defense	2 CFR 1103 (interim final, 12/19/14)	N/A	10/01/24	2 CFR 1125
Education	2 CFR 3474 (11/2/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 3485
Energy	2 CFR 910 (9/24/15)	03/18/22	10/01/24	2 CFR 901
Health & Human Services	2 CFR 300/45 CFR 75 (interim final and technical amendments, 1/20/16)	N/A	10/01/24 and 10/1/2025 ⁵	2 CFR 376
Homeland Security	2 CFR 3002 (10/2/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 3000
Housing & Urban Development	2 CFR 2400 (12/7/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 2424
Interior	2 CFR 1402 (interim final, 12/19/14; proposed rule, 2/8/16)	10/18/21	10/01/24	2 CFR 1400
Justice	2 CFR 2800 (interim final, 09/08/16)	08/13/20 and 11/12/20	10/01/24	2 CFR 2867
Labor	2 CFR 2900 (12/30/15)	04/27/21	10/01/24	29 CFR 98
State	2 CFR 600 (6/2/15)	10/21/20	10/01/24	2 CFR 601
Transportation	2 CFR 1201 (12/17/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 1200
Treasury	2 CFR 1000 (1/27/16)	08/13/20 and 11/12/20	10/01/24	31 CFR 19
Veterans Affairs	2 CFR 802 (12/1/2015)	08/13/20 and 11/12/20	10/01/24	2 CFR 801

Agency (departments then agencies ¹)	2 CFR Part 200 ^{2,3} (Final rule publication date, unless otherwise indicated)	2 CFR Revisions ⁴ (85 FR 19506, Aug. 13, 2020) Date applied by agency	2 CFR Revisions ⁵ (89 FR 30046, Apr. 22, 2024) Date applied by agency	Non-procurement Suspension & Debarment ⁶ (2 CFR Part 180 or predecessor common rule)
ADF				22 CFR 1508
AID	2 CFR 700 (9/17/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 780
BBG				22 CFR 513
CNCS	2 CFR 2205 (11/17/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 2200
EPA	2 CFR 1500 (10/9/2015)	08/13/20 and 11/12/20	10/01/24	2 CFR 1532
EX-IM				2 CFR 3513
FMCS			10/01/24	29 CFR 1471
GSA				41 CFR 105-68
GCERC	2 CFR 5900 (12/9/15)	08/13/20 and 11/12/20	10/01/24	
IMLS	2 CFR 3187 (9/21/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 3185
IAF			10/01/24	22 CFR 1006
NASA	2 CFR 1800 (9/11/15)	11/12/20	10/01/24	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	10/01/24	2 CFR 3254
NEH	2 CFR 3374 (9/16/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 3369
NSF	2 CFR 2500 (11/27/15) (NSF's Proposal and Award Policies and Procedures Guide, may be found at http://www.nsf.gov/bfa/dias/policy/ along with significant changes from the previous version)	08/13/20 and 11/12/20	10/01/24	2 CFR 2520
ONDCP	2 CFR 3603 (9/23/15)	08/13/20 and 11/12/20	10/01/24	21 CFR 1404
OPM				5 CFR 919
Peace Corps				2 CFR 3700
SBA	2 CFR 2701 (1/11/16)	04/26/21	10/01/24	2 CFR 2700

Agency (departments then agencies ¹)	2 CFR Part 200 ^{2,3} (Final rule publication date, unless otherwise indicated)	2 CFR Revisions ⁴ (85 FR 19506, Aug. 13, 2020) Date applied by agency	2 CFR Revisions ⁵ (89 FR 30046, Apr. 22, 2024) Date applied by agency	Non-procurement Suspension & Debarment ⁶ (2 CFR Part 180 or predecessor common rule)
SSA	2 CFR 2300 (11/10/15)	08/13/20 and 11/12/20	10/01/24	2 CFR 2336

Notes:

- 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).
- 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.
- 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.
- 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.
- The 2 CFR was revised on April 22, 2024 (89 FR 30046). Federal agencies applied the 2024 revisions in the Terms and Conditions of new Federal awards issued on or after October 1, 2024. Some agencies applied the 2024 revisions

to Federal awards issued prior to October 1, 2024, but they were not required to do so by OMB. The Department of Health and Human Services only adopted specific sections of the 2 CFR on October 1, 2024 with the remaining guidance to go into effect on October 1, 2025. Federal agencies confirmed their implementation of the 2024 revisions in a joint COFFA memorandum issued on January 15, 2025:
<https://www.coffa.gov/assets/files/2%20CFR%20Supplemental%20Information.pdf>.

6. 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 the federal agency national single audit coordinator (NSAC) (starts on page 8-III-2), the key management single audit liaisons (KMSAL) (starts on page 8-III-10), and the program contacts (starts on page 8-III-11) for each program/cluster included in the Supplement. NSACs can answer technical audit questions, KMSALs, can answer questions related to the administrative requirements applicable to an agency program(s), and program contacts can answer program specific questions.

Agency	Page
United States Department of Agriculture	8- III -2
Department of Commerce	8- III -2
Department of Defense	8- III -2
Department of Education	8- III -2
Department of Energy	8- III -3
Department of Health and Human Services	8- III -3
Department of Homeland Security	8- III -3
Department of Housing and Urban Development	8- III -3
Department of the Interior	8- III -4
Department of Justice	8- III -4
Department of Labor	8- III -4
Department of State	8- III -4
Department of Transportation	8- III -5
Department of the Treasury	8- III -5
Department of Veterans Affairs	8- III -5
Agency for International Development	8- III -5
Appalachian Regional Commission	8- III -6
Corporation for National and Community Service	8- III -6
Environmental Protection Agency	8- III -6
Federal Communications Commission	8- III -6
General Services Administration	8- III -7
Gulf Coast Ecosystem Restoration Council	8- III -7
National Aeronautics and Space Administration	8- III -7
National Archives and Records Administration	8- III -7
National Endowment for the Arts	8- III -8
National Endowment for the Humanities	8- III -8
National Science Foundation	8- III -8
Nuclear Regulatory Commission	8- III -8
Social Security Administration	8- III -9
Tennessee Valley Authority	8- III -9
US Small Business Administration	8- III -9
Federal Agency Key Management Liaisons	8- III -10
Federal Agency Program Contacts	8- III -11

National Single Audit Coordinator	
Agency	Type of Audit
United States Department of Agriculture	
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: OIG-USDAsingleaudit@oig.usda.gov	All audits
Department of Commerce	
Regional Inspector General US Department of Commerce Naima Mohammed 401 West Peachtree Street NW, Suite 2742 Atlanta, GA 30308 Phone: Voice 404-730-2780 or 404-730-2067 E-Mail: NonFederalAudits@oig.doc.gov NMohammed@oig.doc.gov	All audits
Department of Defense	
Office of the Assistant Inspector General for Audit Policy and Oversight Evelyn Cortes 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: aponet@dodig.mil	All audits
Department of Education	
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: OIGNon-FederalAudit@ed.gov Web site: https://www2.ed.gov/about/offices/list/oig/nonfed/index.html	All audits

National Single Audit Coordinator	
Agency	Type of Audit
Department of Energy	
US Department of Energy Office of Inspector General Attn: Single Audit Contact- Heather Baumgartel 626 Cochran Mill Road, IG-301.1, NETL-PGH, Building 900, RM 118 Pittsburgh, PA 15236 Phone: Voice 412-386-4697 Fax: 412-386-5048 Web site: https://www.energy.gov/ig/office-inspector-general/	All audits
Department of Health and Human Services	
National Single Audit Coordinator – Tammie Brown DHHS/OIG/OAS/Single Audit Division 1201 Walnut Street, Suite 1338 Kansas City, MO 64106 Technical Assistance E-Mail: SingleAudit.TA@oig.hhs.gov Web site: https://www.oig.hhs.gov/compliance/single-audits/	All audits
Department of Homeland Security	
US Department of Homeland Security OCFO/Financial Assistance Policy and Oversight Trudi Powell Building 410 245 Murray Lane, SW Washington, DC 20528 Phone: 202-447-5146 Email: trudi.powell@oig.dhs.gov	All audits
Department of Housing and Urban Development	
U.S. Department of Housing and Urban Development Office of Inspector General Kimberly Dahl, National Single Audit Coordinator 801 Market Street, 13 th Floor, Philadelphia, PA 19107 Email: HUDOIGSingleAuditCoordinator@hudoig.gov Email: kdahl@hudoig.gov Tollfree: 1-866-492-1740 Desk: 202-617-6886	All audits

National Single Audit Coordinator	
Agency	Type of Audit
Department of the Interior	
Director, Financial Audits US Department of Interior Office of Inspector General Attn: Morgan Aronson 1849 C Street, NW Mail Stop 4428 Washington, DC 20240 Phone: Voice 202-208-5724 E-Mail: morgan_aronson@doioig.gov	All audits
Department of Justice	
US Department of Justice Attn: Carol Taraszka Chicago Regional Audit Office CitiCorp Center, 500 West Madison, Suite 1121 Chicago, IL 60661 Phone: Voice 312-353-1203 Fax: 312-886-0513 E-Mail: Single.Audit@usdoj.gov	All audits
Department of Labor	
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: singleaudit@oig.dol.gov fowler.grover@oig.dol.gov Web site: http://www.oig.dol.gov	All audits
Department of State	
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: DOSOIGSingleAuditCoordinator@stateoig.gov Web site: https://www.stateoig.gov	All audits

National Single Audit Coordinator	
Agency	Type of Audit
Department of Transportation	
US Department of Transportation Office of Inspector General Attn: National Single Audit Coordinator Matthew Straw 101 W. Lombard Street, Suite 2516 Baltimore, MD 21201 Phone: Voice (443) 825-1510 singleauditrequest@oig.dot.gov Amtrak Contact: Attn: Katherine Moore Email: Katherine.Moore@amtrakoig.gov	All audits
Department of the Treasury	
Office of Inspector General Deputy Assistant Inspector General for Audit Attn: Julie Wong 875 15th Street NW, Suite 200 Washington, DC 20005 Phone: Voice 202-927-5400 Fax: 202-927-6994 E-Mail: wongj@oig.treas.gov	All audits
Department of Veterans Affairs	
Director-Sue Schwendiman 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
Agency for International Development	
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: faudit@usaid.gov Web site: https://www.usaid.gov/	For audits of all US based not-for-profit organizations

National Single Audit Coordinator	
Agency	Type of Audit
Appalachian Regional Commission	
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: oig@arc.gov	All audits
Corporation for National and Community Service	
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: l.lesko@americorpoig.gov Web site: https://www.americorpoig.gov/	All audits
Environmental Protection Agency	
US Environmental Protection Agency Office of Inspector General-Office of Audit National Single Audit Coordinator: Lisa McCowan Four Penn Center 1600 John F. Kennedy Blvd, Mail Code 3A100 Philadelphia, PA 19103-2029 Phone: 215-987-7314 E-mail: oig.epa_single_audit@epa.gov Web site: https://www.epaoig.gov	All audits
Federal Communications Commission	
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: robert.mcgriff@fcc.gov Web site: https://www.fcc.gov/inspector-general	All audits

National Single Audit Coordinator	
Agency	Type of Audit
General Services Administration	
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: anthony.mitchell@gsa.gov	All audits
Gulf Coast Ecosystem Restoration Council	
Chief Financial Officer Gulf Coast Ecosystem Restoration Council 500 Poydras Street – Suite 1117 New Orleans, LA 70130 Phone: Voice 504-239-8179 E-Mail: Vanessa.taylor@restorethegulf.gov Web site: https://www.restorethegulf.gov/ Alternate: Steve Sigler, Enterprise Risk Management Specialist Phone: 504-494-3825 E-Mail: steve.sigler@restorethegulf.gov	All audits
National Aeronautics and Space Administration	
Tamekia Anglin Director, Financial Management Audits NASA Office of Inspector General 300 E Street, SW, Room 8Q83 Washington, DC 20546-0001 E-Mail: tamekia.s.anglin@nasa.gov	All audits
National Archives and Records Administration	
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

National Single Audit Coordinator	
Agency	Type of Audit
National Endowment for the Arts	
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: oig@arts.gov Web site: http://www.arts.gov/office/inspector-general	All audits
National Endowment for the Humanities	
Office of Inspector General National Endowment for the Humanities Attn: Laura Davis 400 7th Street, SW Washington, DC 20506 Phone: Voice 202-606-8574 E-Mail: oig@neh.gov ldavis@neh.gov	All audits
National Science Foundation	
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
Nuclear Regulatory Commission	
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: acl@nrc.gov	All audits

National Single Audit Coordinator	
Agency	Type of Audit
Social Security Administration	
Social Security Administration Audit Liaison Staff Attn: Amy Gao E-Mail: Audit.Correspondence@ssa.gov	All audits
Tennessee Valley Authority	
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: https://oig.tva.gov/	All audits
US Small Business Administration	
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: Karmel.Smith@sba.gov	All audits

Federal Agency KMSAL		
Agency	Name	E-Mail Address
Department of Agriculture	Samantha Coles	Samantha.cole@usda.gov
Department of Commerce	John P. Geisen Greg Cross	JGeisen@doc.gov GCoss1@doc.gov
Department of Defense	Jason Day	jason.o.day.civ@mail.mil
Department of Education	Brette Fishman	Brette.Fishman@ed.gov
Department of Energy	Joel Gonzalez	Joel.Gonzalez@hq.doe.gov
Department of Health and Human Services	Kevin Tilford	Kevin.Tilford@hhs.gov
Department of Homeland Security	Michael Pellegrino	Michael.Pellegrino@HQ.DHS.GOV
Department of Housing and Urban Development	Shannon Inanloo	Shannon.E.Steinbauer@hud.gov
Department of the Interior	Cara Whitehead	cara_whitehead@ios.doi.gov
Department of Justice	MelonieThreatt Michael Freed	Melonie.Threatt@usdoj.gov Michael.Freed@usdoj.gov
Department of Labor	Latonya Torrence Anita Robinson	Torrence.Latonya@dol.gov Robinson.Anita@dol.gov
Department of State	Lorna Vasquez Kivlehan	Kivlehanlv@state.gov
Department of the Treasury	Scott Chichester	Scott.Chichester@treasury.gov
Department of Transportation	Jimese Price	jimese.price@dot.gov
Department of Veterans Affairs	Kevin Cone	Kevin.Cone@va.gov
Corporation for National and Community Service	Edris Shah	eshah@americorps.gov
Denali Commission	Beth Flowers	bflowers@denali.gov
Environmental Protection Agency	Kysha Holliday	Holliday.Kysha@epa.gov
Federal Communications Commission	Steve Fecarotta	Steven.Fecarotta@fcc.gov
Gulf Coast Ecosystem Restoration Council	Steve Sigler	Steve.sigler@restorethegulf.gov
Institute for Museum and Library Services	Connie Cox Bodner	CBodner@imls.gov
National Aeronautics and Space Administration	Antanese Crank	antanese.n.crank@nasa.gov
National Archives and Records Administration	Christopher Eck	Christopher.Eck@nara.gov
National Endowment for the Arts	Breanna Berger	bergerb@arts.gov
National Endowment for the Humanities	Richard Brundage	rbrundage@neh.gov
National Science Foundation	Rochelle D. Ray	r-ray@nsf.gov
Office of National Drug Control Policy	Lisa Newton	Lisa_E_Newton@ondcp.eop.gov
Social Security Administration	Amy Gao	Amy.Gao@ssa.gov
US Agency for International Development	Stephanie Snyder	stsnyder@usaid.gov
US Small Business Administration	Adeyinka Abu	yinka.abu@sba.gov

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
10	United States Department of Agriculture (USDA)		
10.181 10.190	Dewell Paez-Delgado, Branch Chief Agricultural Marketing Service Mark Abbott Sean Boshard	Dewell.paez-delgado@usda.gov Mark.abbott@usda.gov Sean.boshard@usda.gov	202-260-8636
10.182 10.185	Samantha Cole USDA/OCFO, KMSAL	Samantha.Cole@usda.gov	
10.186	Samantha Cole USDA/OCFO, KMSAL Christina Conell MRP-AMS	Samantha.Cole@usda.gov Christina.conell@usda.gov	
10.331	Matthew Faulkner, Deputy Director, National Institute of Food and Agriculture, Office of Grants & Financial Management Samantha Cole USDA/OCFO, KMSAL	Matthew.faulkner@usda.gov Samantha.Cole@usda.gov	
10.551 10.561 10.553 10.555 10.556 10.557 10.558 10.559 10.565 10.568 10.569	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	sm.fn.fm-singleaudits@usda.gov	404-538-7064

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
10.566 10.582	Amanda Musgrove Director – Office of Internal Controls, Audits, and Investigations	sm.fn.fm-singleaudits@usda.gov	404-538-7064
10.606	Samantha Cole USDA/OCFO, KMSAL	Samantha.Cole@usda.gov	
10.646	Samantha Cole USDA/OCFO, KMSAL	Samantha.Cole@usda.gov	
10.665 10.666	Samantha Cole Cynthia McArthur National Program Coordinator	Samantha.Cole@usda.gov Cynthia.mcarthur@usda.gov	
10.760	James Fritz, Donald Etes Community Program Specialist, Rural Utilities Service Portfolio Management	james.fritz2@usda.gov donald.etes@usda.gov	
10.766	Corey Young, Special Projects Coordinator, Community Facilities Programs, Rural Housing Service, USDA Rural Development	corey.young@usda.gov	
11	Department of Commerce (DOC)		
11.028 11.029 11.032 11.033 11.035	Jennifer Duane	JDuane@ntia.gov	202-482-1763
11.300 11.307	Chivas Grannum	cgrannum@eda.gov	215-316-2759

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
11.611	Joi Neal	joi.neal@nist.gov	301-975-2353
12	Department of Defense (DoD)		
12.400 12.401	Steven Waggoner	steven.waggoner2.civ@army.mil	(859)-420-0994
14	Department of Housing and Urban Development (HUD)		
14.157 14.181 14.195 14.249 14.856 14.218 14.225 14.228 14.231 14.239 14.241 14.256 14.267 14.269 14.272 14.275 14.850 14.862 14.866 14.889 14.867	KMSAL-Shannon Inanloo	independent-audits-inquires@hud.gov shannon.e.steinbauer@hud.gov	

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
14.871 14.879 14.872 14.873 14.881 14.888	KMSAL-Shannon Inanloo	independent-audits-inquires@hud.gov shannon.e.steinbauer@hud.gov	
15	Department of the Interior (DOI)		
15.000	Jo Ann Metcalfe	jo.metcalfe@bia.gov	703-390-6410
15.021	Sunshine Jordan	sunshine.jordan@bia.gov	202-513-7616
15.022	Vickie Hanvey Rufina Vilicana Jason Bruno	Vickie.Hanvey@bia.gov rufina.vilicana@bia.gov jason.bruno@btfa.gov	918-931-0745 360-699-1006 202-329-2956
15.025	Evangeline Campbell	Evangeline.Campbell@bia.gov	202-513-7621
15.026	Spike Bighorn	spike.bighorn1@bie.edu	202-208-6666
15.030	Robert Mathis Kevin Martin Audrey Sessions Patricia Broken Leg-Brill	robert.mathis@bia.gov kevin.martin@bia.gov audrey.sessions@bia.gov patricia.brokenlegbr@bia.gov	918-781-4721 202-657-3620 202-208-4663 605-226-7468
15.042 15.047	Sharon Pinto Marlinda Silversmith Ventura Lovato	Sharon.Pinto@bie.edu marlinda.silversmith@bie.gov ventura.lovato@bie.edu	505-563-5235 505-525-3053 505-263-2817
15.113	Evangeline Campbell	Evangeline.Campbell@bia.gov	202-513-7621
15.114	Spike Bighorn	spike.bighorn1@bie.edu	202-208-6666
15.130	Spike Bighorn Sharon Pinto Marlinda Silversmith Katherine Campbell, Office of Post Secondary Education Ventura Lovato	spike.bighorn1@bie.edu Sharon.Pinto@bie.edu marlinda.silversmith@bie.gov katherine.campbell@bie.edu ventura.lovato@bie.edu	202-208-6666 505-563-5235 505-525-3053 202.534.8770 505-263-2817
15.252	Andrea Brandon KMSAL Cara Whitehead KMSAL	brandon@ios.doi.gov cara_whitehead@ios.doi.gov	

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
15.504	Joe Wilson	jwilson@usbr.gov	303-445-2484
15.507	Jeremy Black	Jablack@usbr.gov	303-445-2490
15.605	Christy Vigfusson	Christy_Vigfusson@fws.gov	703-358-1748
15.611	Christina Milloy	Christina_Milloy@fws.gov	703-862-5761
15.626			
15.614	Christy Vigfusson	Christy_Vigfusson@fws.gov	703-358-1748
	Paul Van Ryzin	Paul_Vanryzin@fws.gov	703-358-1849
15.615	Holly Herod	holly_herod@fws.gov	703-358-2068
	Kelly Niland	Kelly_Niland@fws.gov	703-358-2492
15.623	Justin Markey	Justin_Markey@fws.gov	703-358-2007
15.635	Justin Markey	Justin_Markey@fws.gov	703-358-2007
	Guy Foulks	Guy_b_Foulks@fws.gov	703-358-1944
16	Department of Justice (DOJ)		
16.034	Erich Dietrich Associate Deputy Director	Erich.Dietrich@usdoj.gov askBJA@usdoj.gov	202-616-1733 866-859-2647
16.710	Donald Lango Management and Program Analyst	Donald.Lango@usdoj.gov	202-616-9215
16.738	Erich Dietrich Associate Deputy Director	Erich.Dietrich@usdoj.gov askBJA@usdoj.gov	202-616-1733 866-859-2647
16.922	Anne Insley Program Coordinator	Anne.Insley@usdoj.gov MLARS.ESProgram@usdoj.gov	202-353-8880 202-514-1263
17	Department of Labor (DOL)		
17.207	Sharon McDowell	McDowell.Sharon@dol.gov	202-693-3537
17.801	Ivan Denton	Denton.Ivan.E@dol.gov	202-281-4750
17.225	Delores Ferrell	Ferrell.Delores@dol.gov	202-693-3183
17.235	Steven Rietzke	Rietzke.Steven@dol.gov	202-693-3912

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
17.245	Frankie Russell	Russell.Frankie@dol.gov	202-693-2738
17.258	Sharon	McDowell.Sharon@dol.gov	202-693-3537
17.259	McDowell		
17.278			
17.264	Laura Ibanez	Ibanez.Laura@dol.gov	202-693-3645
17.265	Stephanie West	West.Stephanie.M@dol.gov	202-693-3021
20	Department of Transportation (DOT)		
20.001	Jimese Price Grant Management Specialist – Office of the Secretary (OST)	jimese.price@dot.gov gfa@dot.gov	202-366-7923
20.106	Darryl Groves, Grants Program Analyst, Federal Aviation Administration (FAA) Kay Ryder, Supervisory Aviation Tech Specialist, (FAA)	Darryl.Groves@faa.gov Kay.Ryder@faa.gov	202-267-8315 202-267-8170
20.205	Julie O'Dell	Julie.ODell@dot.gov	202-366-6254
20.219 20.224	Program Analyst, Management Programs & Analysis, Federal Highway Administration (FHWA) Danial Parker, Senior Financial Policy Analyst (FHWA)	Danial.Parker@dot.gov	801-955-3518
20.218 20.237	Thomas Martin Division Chief, Grants Officer Rikita Jarrett, Financial Management Specialist (FMCSA)	thomas.C.Martin@dot.gov Rikita.Jarrett@dot.gov	202-366-8768 240-530-0409

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
20.223	Eric Morvey, Financial Specialist (OST)	eric.morvey@dot.gov	202-366-4249
	Dimitri Kombolias, Operations Manager (OST)	Dimitri.Kombolias@dot.gov	202-366-6357
20.319 20.326 20.327	Lou Lorello Grants Management Specialist, Federal Railroad Administration (FRA)	Lou.Lorello@dot.gov	202-578-9337
	Jennifer Seward, Supervisory Financial Program Analyst	Jennifer.Seward@dot.gov	202-493-0112
20.500 20.507 20.509 20.513 20.516 20.521 20.525 20.526 20.532 20.533 20.534	Tia Swain, Management Analyst, Federal Transit Administration (FTA)	Tia.Swain@dot.gov	202-366-0354
	Nancy Sipes, Management Analyst, (FTA)	Nancy.Sipes@dot.gov	202-366-2496
20.527	John Bodnar Program Analyst Federal Transit Administration	John.Bodnar@dot.gov	202-366-3102
20.600 20.616	Andrew Dentamaro Program Analyst National Highway Traffic Safety Administration	Andrew.Dentamaro@dot.gov	202-493-8006
	Amy Schick Highway Safety Specialist	Amy.Schick@dot.gov	202-366-2764

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
20.708	Michael Reles, Director Budget and Finance Division, Pipeline Hazardous Materials Safety Administration (PHMSA) Cristina Keating, Grants Management Specialist, (PHMSA)	Michael.Reles@dot.gov Cristina.Keating@dot.gov	202-366-1269 202-366-4243
20.816 20.823	Tracey L. Ford, Director, Office of Federal Assistance Education & Engagement, Maritime Administration (MARAD) Peter Simons, Director Office of Port Infrastructure Development (MARAD)	Tracey.Ford@dot.gov peter.simons@dot.gov	202-366-0321 202-366-8921
23.003	Clayton Fox Danial Parker, Senior Financial Policy Analyst (FHWA)	cfox@arc.gov Danial.Parker@dot.gov	801-955-3518
21	Department of the Treasury (TREAS)		
21.011 21.012	Heather Hunt	hunth@cdfi.treas.gov	202-653-0385
21.016	Jackie Jackson	Jackie.Jackson@treasury.gov	202-622-2755
21.020 21.025	Heather Hunt	hunth@cdfi.treas.gov	202-653-0385
21.023	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	202 527-4036

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
21.026	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	202 527-4036
21.027	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	202 527-4036
21.029	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	202 527-4036
21.032	Nasr Fahmy, Single Audit Advisor	Nasr.Fahmy@treasury.gov	202 527-4036
32	Federal Communications Commission		
32.006 32.009	Celia Lewis Steve Fecarotta	Celia.Lewis@fcc.gov Steven.Fecarotta@fcc.gov	
45	National Endowment for the Humanities (NEH)		
45.129	Stefanie Walker Russ Wyland	swalker@neh.gov rwylnd@neh.gov	202-606-8478 202-606-8391
59	US Small Business Administration		
59.075	Katherine Cox Matthew Stevens	Katherine.Cox@sba.gov Matthew.Stevens@sba.gov	
66	Environmental Protection Agency (EPA)		
66.458	Ron Ford	Ford.Ronald@epa.gov	202-564-2213
66.468	Howard E. Rubin	Rubin.howarde@epa.gov	202-564-2051
66.957 66.959 66.960	Julie Zavala	GGRF@epa.gov Zavala.Julie@epa.gov	202-564-0138

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
81	Department of Energy (DOE)		
81.041 81.042	Carrie Craig, DOE Single Audit Team Pamela Lavergne, DOE Cognizant Federal Agency Official	carrie.craig@hq.doe.gov pamela.lavergne@ee.doe.gov	240-404-8942 720-582-3867
84	Department of Education (ED)		
84.000	Brette Fishman-KMSAL	Brette.Fishman@ed.gov EDAuditResolution@ed.gov	
84.002	Grace Air	grace.air@ed.gov	202-987-1383
84.010	Todd Stephenson	todd.stephenson@ed.gov	202-205-1645
84.011	Sarah Martinez	sarah.martinez@ed.gov	202-987-1549
84.027 84.173	Charles Kniseley	charles.kniseley@ed.gov	202-245-7322
84.032-G 84.032-L	Charee Champ	charee.champ@ed.gov	202-377-3300
84.041	Jacqueline Bass Faatimah Muhammad	jacqueline.bass@ed.gov faatimah.muhammad@ed.gov	202-260-1546 202-453-7511
84.042	Harold Wells	harold.wells@ed.gov	202-453-6131
84.044 84.047	Tanisha Hamlin-Johnson	tanisha.johnson@ed.gov	202-453-6090
84.066	Rachael Wiley	rachael.wiley@ed.gov	202-987-0396
84.217	Carmen Gordon	carmen.gordon@ed.gov	202-453-7311
84.048	Adam Flynn-Tabloff	adam.flynn-tabloff@ed.gov	202-987-1410
84.126 84.181	David Steele	david.steele@ed.gov	202-245-6520
84.282	Anna Hinton	anna.hinton@ed.gov	202-219-1741

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
84.287	La' Shawndra Scroggins	shawn.scroggins@ed.gov	202-219-1617
84.365	Beatriz Cela	beatriz.ceja@ed.gov	202-987-0448
84.367	Patrick Rooney	patrick.rooney@ed.gov	202-219-1662
84.424	Hamed Negron-Perez	hamed.negron-perez@ed.gov	202-219-1674
84.425	Office of Elementary and Secondary Education (OESE) - Mark Washington Office of Post-Secondary Education (OPE) - Shana Jackson	mark.washington@ed.gov shana.jackson@ed.gov	202-205-0167 202-987-0388
87	Gulf Coast Restoration Council (Restoration Council)		
87.051 87.052	Steve Sigler David Gilliland	steve.sigler@restorethegulf.gov david.gilliland@restorethegulf.gov	504-494-3825 504-444-5044
93	Department of Health and Human Services (HHS)		
93.044 93.045 93.053	Alice Kelsey Deputy Director for the Administration on Aging Keir Lipperini Director, Office of Nutrition and Health Promotion Programs	Greg.Link@acl.hhs.gov Keri.Lipperini@acl.hhs.gov	202-795-7342 202-795-7422
93.090	Gail Collins Director, Division of Program Implementation	Gail.Collins@acf.hhs.gov	202-205-8552
93.153	Makeva Rhoden Deputy Director, HIV/AIDS Programs	MRhoden@hrsa.gov	301-443-9847

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
93.210 93.441	Kevin Tilford-KMSAL	kevin.tilford@hhs.gov	202-480-0258
93.217	Kevin Tilford-KMSAL	kevin.tilford@hhs.gov	202-480-0258
93.224 93.527	Amanda Ford Senior Advisor, Bureau of Primary Health Care	aford@hrsa.gov	301-594-4431
93.268	Tracey Powell Chief, Public Health Advisor	ysa9@cdc.gov	770-448-2790
93.423	Nicole Bohannon, Division of Audit Management and Resolution Michelle Feagins, Division of Grants Management	nicole.bohannon@cms.hhs.gov michelle.feagins@cms.hhs.gov	816-426-6390 301-492-4312
93.472	Gail Collins	Gail.Collins@acf.hhs.gov	202-205-8552
93.498	Alexandra Huttinger, Deputy Associate Administration Office of Provider Support	AHuttinger@hrsa.gov	301-945-9813
93.556	Gail Collins Director, Division of Program Implementation	Gail.Collins@acf.hhs.gov	202-205-8552
93.558 (TANF)	Stanley Koutstaal Director, Division of State TANF Policy Lauren Frohlich, Associate Deputy Director	stanley.koutstaal@acf.hhs.gov lauren.frohlich@acf.hhs.gov	202-401-5457 202-961-6840
93.563	Lind Boyer Deputy Commissioner Tricia John Senior Program Specialist	linda.boyer@acf.hhs.gov Tricia.John@acf.hhs.gov	202-401-5410 202-401-4885

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
93.563	Lind Boyer Deputy Commissioner	linda.boyer@acf.hhs.gov	202-401-5410
	Tricia John Senior Program Specialist	Tricia.John@acf.hhs.gov	202-401-4885
93.566	Sara Moomaw Director, Division of Budget, Policy and Data Analysis	sara.moomaw@acf.hhs.gov	202-401-4656
93.568	J. Janelle George	Jolleen.george@acf.hhs.gov	202-401-4830
93.569	Melissa Joseph	Melissa.joseph@acf.hhs.gov	202-690-6117
93.575	Andrew Williams	Andrew.Williams@acf.hhs.gov	202-401-4795
93.596	Director, Policy Division,		
93.489	Office of Child Care		
93.600	Heather Wanderski	Heather.wanderski@acf.hhs.gov	202-205-5923
93.356			
93.645	Gail Collins Director, Division of Program Implementation	Gail.Collins@acf.hhs.gov	202-205-8552
93.658	Gail Collins	Gail.Collins@acf.hhs.gov	202-205-8552
93.659	Director, Division of Program Implementation		
93.667	J. Janelle George	Jolleen.george@acf.hhs.gov	202-401-4830
93.671	Jan-Sheri Morris	jan-sheri.morris@acf.hhs.gov	202-480-1328
93.676	Miro Marinovich	Miro.Marinovich@acf.hhs.gov	202-729-3638
93.686	Makeva Rhoden, Deputy Director, HIV/AIDS Programs	MRhoden@hrsa.gov	301-443-9847
93.767	Nicole Bohannon, Division of Audit Management	Nicole.bohannon@cms.hhs.gov	816-426-6390
	Kenneth Taylor, Division of Operations & Executive Support	Kenneth.Taylor@cms.hhs.gov	410-786-6736

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
93.775	Richard Stern Director, Medicaid Fraud Policy and Oversight Division	Richard.Stern@oig.hhs.gov	202-205-0572
93.777	Nicole Bohannon, Division of Audit Management and Resolution Jeffrey Pleines, Division of Survey and Certification and CLIA Budget	nicole.bohannon@cms.hhs.gov Jeffrey.Pleines@cms.hhs.gov	816-426-6390 410-786-0684
93.778	Nicole Bohannon, Division of Audit Management and Resolution Kenneth Taylor, Division of Operations & Executive Support	nicole.bohannon@cms.hhs.gov Kenneth.Taylor@cms.hhs.gov	816-426-6390 410-786-6736
93.870	Kyle Peplinski Branch Chief, Maternal and Child Health Bureau	KPeplinski@hrsa.gov	301-443 7758
93.914 93.917 93.918	Makeva Rhoden, Deputy Director, HIV/AIDS Programs	MRhoden@hrsa.gov	301-443-9847
93.958	Tison Thomas, Deputy Director	Tison.Thomas@samhsa.hhs.gov	240-276-2896
93.959	Spencer Clark, Branch Chief	Spencer.Clark@samhsa.hhs.gov	240-276-1027
93.994	Shirley Payne Director Maternal and Child Health	SPayne@hrsa.hhs.gov	317-734-5025
94	Corporation for National and Community Service (CNCS)		
94.006	Arminda Pappas	APappas@americorps.gov	
94.011 94.016	Robin Corindo	rcorindo@americorps.gov	

	Federal Agency Program Contacts		
Assistance Listing	Agency Contact(s)	E-Mail Address	Telephone Number
96	Social Security Administration (SSA)		
96.001 96.006	Amy Gao	DCO.AUDIT@ssa.gov DCHO.AUDIT@ssa.gov Audit.Correspondence@ssa.gov Amy.Gao@ssa.gov	
97	Department of Homeland Security (DHS)		
97.036	Anthony Wright	Anthony.wright@fema.dhs.gov	678-294-4900
97.039	Benjamin Prince	Benjamin.prince@fema.dhs.gov	202-975-8265
97.067	Alexander Mrazik	Alexander.MrazikJr@fema.dhs.gov	202-631-5543
98	United States Agency for International Development (USAID)		
98.007 98.008	Stephanie Snyder	stsnyder@usaid.gov	
SFA Cluster			
ED	Michael Dean	Michael.Dean@ed.gov	202-401-2151
HHS	Malissa Lewis, Supervisory Management Analyst Bureau of Health Workforce	MLewis@hrsa.hhs.gov	301-443-7908
477 Cluster			
DOI DOL HHS	Terrence Parks Stephanie West Stanley Koutstaal	terrence.parks@bia.gov West.Stephannie.M@dol.gov stanley.koutstaal@acf.hhs.gov	202-513-7625 202-693-3021 202-401-5457

APPENDIX IV

HIGHER RISK DESIGNATION

INTRODUCTION

This Appendix includes a listing of programs with a “higher risk” designation and describes how that designation impacts the major program determination process.

PROGRAMS WITH “HIGHER RISK” DESIGNATION

Section 200.519(c)(2) of the Uniform Guidance 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.

The following table includes a list of programs that have been identified as “higher risk” for audits subject to the 2025 Compliance Supplement. These programs are considered higher risk either due to the inclusion of funding from the Infrastructure Investment and Jobs Act (IIJA) (Pub. L. 117-58, Nov. 15, 2021), or because a federal agency has identified the program to be higher risk. The 2025 higher risk list includes one program that includes IIJA funding and one program specifically identified by a federal agency.

Agency	Assistance Listing Number (ALN)	Title
HHS	93.778/93.777/93.775	Medicaid Cluster
Interior**	15.252	Abandoned Mine Land Reclamation (AMLR)

Note:

** This program is an existing program that received additional IIJA 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 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 IIJA funding in the program during the non-federal entity’s fiscal year is not material to the program.

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.

APPENDIX V

LIST OF CHANGES FOR THE 2025 COMPLIANCE SUPPLEMENT

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

Table of Contents

The Table of Contents has been updated to show additions and deletions of programs as well as changes to program names according to SAM.gov.

Part 1 – Background, Purpose, and Applicability

- Updated for the effective date of the Supplement, and included information regarding 2 CFR 200 update.

Part 2 – Matrix of Compliance Requirements

- Matrix of Compliance changes were made for 2025. Changes are shown in yellow highlight.

Part 3 – Compliance Requirements

- Updated Introduction for the effective date of the Supplement and the implementation and applicability of the 2024 UG Revisions. The 2025 Supplement includes a Part 3.1 to be used by auditors when testing awards subject to the former UG and a Part 3.2 to be used by auditors when testing awards subject to the 2024 UG revisions.
- Part 3.1-Updated Section B, Section F, and Section I for certain UG changes and reference numbers, and updated Section L for FSRS reporting replaced with SAM.gov.
- Part 3.2-Updated to reflect 2024 UG Revisions, including references.

Part 4 – Agency Program Requirements

Changes were made to the following programs and clusters:

- 10.331-Gus Schumacher Nutrition Incentive Program
- 10.551/10.561-SNAP Cluster
- 10.553/10.555/10.566/10.559/10.582-Child Nutrition Cluster
- 10.558-Child and Adult Care Food Program

- 10.646-Summer Electronic Benefit Transfer Program for Children (new)
- 10.766-Community Facilities Loans and Grants
- 11.032-State Digital Equity Planning Grant Program and Capacity Grant Program
- 11.300/11.307-Economic Development Cluster
- 11.611-Manufacturing Extension Partnership
- 12.400-Military Construction, National Guard
- 12.401-National Guard Military Operations and Maintenance (O&M) Projects
- 14.157-Supportive Housing for the Elderly
- 14.181-Supportive Housing for Persons with Disabilities
- 14.195/14.249/14.856-Section 8 Project-Based Cluster
- 14.218/14.225-Community Development Grant Block Cluster Entitlement/Special Purpose Grants
- 14.228-Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
- 14.231-Emergency Solutions Grant Program
- 14.239-Home Investment Partnerships Program
- 14.241-Housing Opportunities for Persons with AIDS
- 14.256-Neighborhood Stabilization Program (Recovery Act Funded)
- 14.267-Continuum of Care Program
- 14.269/14.272-Community Development Block Grant-Disaster Recovery Grants Cluster (CDBG-DR)
- 14.275-Housing Trust Fund
- 14.850-Public Housing Operating Fund
- 14.862-Indian Community Development Block Grant Program

- 14.866/14.889-HOPE VI Cluster
- 14.867-Indian Housing Block Grants
- 14.871/14.879-Housing Voucher Cluster
- 14.872-Public Housing Capital Fund
- 14.873-Native Hawaiian Housing Block Grant
- 14.881-Moving to Work Demonstration Program
- 14.888-Lead-Based Paint Capital Fund Program
- 17.207/17.801-Employment Service Cluster
- 17.225-Unemployment Insurance
- 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
- 20.219-Recreational Trails Program
- 20.224-Federal Lands Access Program
- 20.500/20.507/20.525/20.526-Federal Transit Cluster
- 20.509-Formula Grants for Rural Areas and Tribal Transit Program
- 20.513/20.516/20.521-Transit Services Programs Cluster
- 20.534-Community Project Funding Congressionally Directed Spending
- 20.816-United States Marine Highway Grant

- 20.823-Port Infrastructure Development Program
- 21.011-Capital Magnet Fund
- 21.012-Native Initiatives
- 21.016-Equitable Sharing
- 21.020-Community Development Financial Institutions Program
- 21.023-Emergency Rental Assistance Program
- 21.025-Small Dollar Loan Program
- 21.027-Coronavirus State and Local Fiscal Recovery Funds
- 21.029-Coronavirus Capital Projects Fund
- 32.009-Emergency Connectivity Fund Program
- 66.957-Greenhouse Gas Reduction Fund: National Clean Investment Fund
- 66.959-Greenhouse Gas Reduction Fund: Section 134(a)(1)-Greenhouse Gas Reduction Fund: Solar for All
- 66.960-Greenhouse Gas Reductions Fund: Clean Communities Investment Accelerator
- 81.041-State Energy Program
- 84.000-Cross-Cutting Section
- 84.010-Title I Grants to Local Educational Agencies
- 84.0126-Rehabilitation Services Vocational Rehabilitation Grants
- 84.287-Twenty-First Century Community Learning Centers
- 84.365-English Language Acquisition State Grants
- 93.044/93.045/93.053-Aging Cluster
- 93.210/93.441-Tribal Self-Governance and Self-Determination Cluster
- 93.224/93.527-Health Center Program Cluster

- 93.472-Title IV-E Prevention Program (new)
- 93.498-Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
- 93.556-MaryLee Allen Promoting Safe and Stable Families Program
- 93.558-Temporary Assistance for Needy Families
- 93.563-Child Support Services
- 93.566-Refugee and Entrant Assistance-State/Replacement Designee Administered Programs
- 93.568-Low-Income Home Energy Assistance
- 93.569-Community Services Block Grant
- 93.575/93.596/93.489-CCDF Cluster
- 93.645-Stephanie Tubbs Jones Child Welfare Services Program
- 93.658-Foster Care-Title IV-E
- 93.667-Social Services Block Grant
- 93.676-Unaccompanied Children Program
- 93.767-Children's Health Insurance Program
- 93.775/93.777/93.778-Medical Cluster
- 93.918-Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
- 93.958-Block Grants for Community Mental Health Services
- 93.959-Block Grants for Prevention and Treatment of Substance Abuse
- 94.006-AmeriCorps State and National 94.006
- 94.011/94.016-Foster Grandparent/Senior Companion Cluster
- 96.001/96.006-Disability Insurance/SSI Cluster
- 97.036-Disaster Grants-Public Assistance (Presidentially Declared Disasters)

- 97.039-Hazard Mitigation Grant
- 97.067-Homeland Security Grant Program

Part 5 – Clusters of Programs

- Part 5.1-Revised to clarify compliance requirements.
- Part 5.2-Revised to replace ‘non-federal entity’ with ‘recipient and subrecipient’ and clarified that NSF and NIH awards are included as R&D under Part 5.2.
- Part 5.3-Updated for the effective date of the Supplement.
- Part 5.4-Revised program names according to SAM.gov

Part 6 – Internal Control

- Revised to replace ‘non-federal entity’ with ‘recipient and subrecipient’.

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

- Revised to replace ‘non-federal entity’ with ‘recipient and subrecipient’.

Part 8 – Appendixes

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

- Updated.

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

- Updated with 2024 UG Revision.

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

- Updated for this year’s program contacts.

Appendix IV –Higher Risk Designation

- Updated the list of programs currently designated as higher risk.

Appendix V – List of Changes for the 2024 Compliance Supplement

- List updated with changes to the programs and appendixes for 2025.

Appendix VI – Program-Specific Audit Guides

- Updated ED link.

Appendix VII – Other Audit Advisories

- Updated for the effective date of the Supplement, and included 2024 UG Revision information, single audit extension information, and transition from FSRS to Sam.gov.

Appendix VIII – Examinations of EBT Service Organizations

- No Change.

Appendix IX – Compliance Supplement Core Team

- Updated the list of team members for 2025.

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://oig.ed.gov/non-federal-audits/title-iv-audits>)

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. 2024 Revisions to the Guidance for Federal Financial Assistance.

On April 22, 2024, OMB updated the [Guidance for Federal Financial Assistance](#) in 2 CFR (referred to below as the 2024 Uniform Guidance (UG) revisions). The 2024 UG revisions may be found at 89 Fed. Reg. 30046 (Apr. 22, 2024).

Effective Date Considerations When Testing New and Existing Awards

Although the government-wide effective date for the 2024 UG revisions was October 1, 2024, federal agencies may have elected to implement the revisions at varying times, including as early as June 21, 2024, for new awards and through amendments to existing awards, or as late as October 1, 2025. In addition, the Department of Health and Human Services only adopted specific sections of the 2 CFR on October 1, 2024, with the remaining guidance to go into effect on October 1, 2025. Thus, during the period covered by this Supplement, non-federal entities may have federal awards expended that are subject to the UG requirements that were in effect prior to October 1, 2024, and awards expended that are subject to the 2024 UG revisions. As such, the introduction to Part 3 explains more about the implementation of the 2024 UG revisions to new and existing awards, and the use of Parts 3.1 and 3.2. Auditors should use Parts 3.1 and 3.2 for compliance testing based on whether the 2024 UG revisions apply to the awards subject to the audit.

Supplementary information was published by the Council of Federal Financial Assistance (COFFA) on [August 15, 2024](#) and [January 15, 2025](#), to support implementation of the 2024 UG revisions. This supplementary information provides additional context, background, and clarification of the general guidelines for federal agencies to adopt and implement 2 CFR Part 200 and should be considered in the single audit work plan and reviews. The supplemental information published January 15, 2025 indicates that for the most reliable information about any specific federal award, recipients, subrecipients, and auditors should refer to the terms and conditions of the award or address their questions to the federal agency that made the award (or pass-through entity as appropriate).

NOTE: Auditors are cautioned that the 2024 UG revisions appear when accessing the UG on the Code of Federal Regulations website at <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>. To access the previous version of the UG, click the “View Historical Versions” button and insert a “Go To Date” date prior to October 1, 2024.

Effective Date of 2 CFR 200 Subpart F Revisions

The August 2024 Memorandum explains that the \$1,000,000 audit and major program determination thresholds apply to non-federal entities’ fiscal years beginning on or after October 1, 2024. These changes to the Single Audit thresholds are effective regardless of whether the federal agency takes any action to amend its existing awards.

II. Exceptions to the Guidance in 2 CFR Part 200

Some programs (both those included in the Supplement and others) are exempted from specified portions of 2 CFR Part 200. For the most reliable information about any specific federal award, refer to the terms and conditions of the award. Questions about the agency-level rulemakings that apply 2 CFR Part 200 should be directed to the federal agency (or pass-through entity as appropriate). The federal agency key management liaisons and the program contacts are specified in Appendix III to the Supplement.

Information on programs that remain exempt under the 2 CFR Part 200 is provided at 2 CFR 200.101 and within the Supplement Appendix I.

III. Novel Coronavirus (COVID-19)

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 were required to specifically identify COVID-19 related awards, regardless of whether the funding was 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 the 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), can be accessed at:

<https://bidenwhitehouse.archives.gov/wp-content/uploads/2020/04/Implementation-Guidance-for-Supplemental-Funding-Provided-in-Response.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. 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:
 - o COVID-19 – Temporary Assistance for Needy Families – 93.558
\$1,000,000
 - o Temporary Assistance for Needy Families – 93.558 – \$3,000,000
 - o Total – Temporary Assistance for Needy Families – 93.558 – \$4,000,000
- SF-SAC – On a separate row by Assistance Listing number with “COVID-19” listed in the Additional Award Identification and Federal Program Name column.

Example:

Federal Agency Prefix	ALN (CFDA)		Additional Award Identification	Federal Program Name	Amount Expended	Federal Program Total
	Three Digit Extension					
93	558			TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$3,000,000	\$4,000,000
93	558	COVID-19		COVID-19 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$1,000,000	\$4,000,000
						\$0
						\$0
						\$0
						\$0

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, including terms and conditions, may in some cases have been communicated through an agency website, or modified or imposed subsequent to the date of the original award.

For 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.

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 exceeding the \$750,000 audit threshold in section 200.501(a) of the Uniform Guidance (or, once the 2024 revisions to 2 CFR Part 200, Subpart F become effective, \$1 million for fiscal years beginning on or after October 1, 2024). 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 audit threshold set forth 2 CFR 200.501(a). As a result, Treasury has developed an alternative approach that is available for SLFRF recipients that would not otherwise be required to undergo an audit pursuant to 2 CFR Part 200, Subpart F, if it were not for the expenditures of SLFRF funds directly awarded by Treasury. Limitations to recipient eligibility for this alternative approach are explained in Treasury’s guidance for the SLFRF program in Part 4 of the Supplement, including a maximum threshold of \$10 million for total SLFRF awards and the ordinary audit threshold (described above) for all other federal awards.

The alternative compliance examination engagement is in accordance with the Government Accountability Office’s Government Auditing Standards. For eligible recipients, it is also 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 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.

IV. 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 as 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:

* Note: As indicated in the [August 2024 COFFA Memorandum](#), the audit and major program determination threshold increases apply to non-federal entities’ fiscal years beginning on or after October 1, 2024. The parenthetical amounts in the examples below are to illustrate the amounts that will be effective once the Subpart F changes in the 2024 UG revisions become effective.

Type A threshold \$750,000 (1,000,000 *).

Human Services existing other cluster (93.123, 93.125, and 93.127) was audited in 2023 with no audit findings.

Part 5 of the 2025 Compliance Supplement added Assistance Listing 93.129 to form the new other cluster with the following federal awards expended in 2025:

- 93.123: \$ 500,000
- 93.125: \$ 300,000
- 93.127: \$ 400,000
- 93.129: \$ 300,000

Considerations for 2025 major program determination using these facts:

Example 1

The Human Services cluster was audited in 2023. 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 (\$1,000,000*) or \$187,500 (\$250,000* which is .25 of the Type A threshold of \$1,000,000); therefore, the resulting other cluster fails the 2-year look back criterion and cannot be considered a low-risk Type A program in 2025.

If, however, the auditee's expenditures for the newly added Assistance Listing 93.129 were equal to or less than \$187,500(\$250,000*), 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 2023. The newly added program Assistance Listing 93.129 was audited in 2024. 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 2025, the other cluster would be a low-risk Type A program in 2025.

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

* Note: As indicated in the [August 2024 COFFA Memorandum](#), the audit threshold and Type A program threshold will increase for audits of non-federal entities' fiscal years beginning on or after October 1, 2024. The parenthetical amounts in the examples below are to illustrate the amounts that will be effective once the Subpart F changes in the 2024 UG revisions become effective.

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 (\$1,000,000*) 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 (\$1,000,000*) 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; 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 “Due Date” to file with the FAC as the earlier of (i) nine (9) months after the end of the audit period or (ii) 30 calendar days after the entity received the auditor’s report (under 2 CFR 200.512(a)(1)).
- b. Access the FAC web page at [The Federal Audit Clearinghouse \(fac.gov\)](https://www.fac.gov/)
 - Select the “Search for audits” option and on the “Search Single Audits reports” page, locate the FAC record for the entity. Verify correct record by comparing both the entity name and Unique Entity Identification (UEI) from the entity’s copy of the SF-SAC to the FAC web page.
 - For the entity, compare the initial “FAC Accepted Date” to the earlier of (i) the Nine Month Due Date or (ii) 30 days after the entity received the auditor’s report(s) to determine if the Due Date was met.

If the entity was not in compliance with the Due Date 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 unless the entity received and complied with an extended due date.

4. If the entity was not in compliance with the Due Date, inquire of entity management whether it requested and received an extension from the cognizant agency for audit or oversight agency for audit. If an extension was provided, determine if the entity complied. (See Section VIII below for information on an extension provided for certain recipients and subrecipients impacted by Hurricane Helene, Hurricane Milton, and the California wildfires.)
5. Contact the FAC Help Desk at [The Federal Audit Clearinghouse \(FAC.gov\)](https://www.fac.gov/) if additional information is needed on using the FAC website or determining the date the FAC accepted the report submission as complete.

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. Treatment of National Science Foundation (NSF) and National Institutes of Health (NIH) Awards

NSF and NIH awards are considered in Part 5 Clusters of Programs; please reference Part 5.2 Research and Development Programs for additional information.

VIII. Single Audit Extensions

Hurricanes Helene and Milton, and the California Wildfires

In March 2025, the COFFA issued a memorandum regarding the decision by all federal grant-making agencies to authorize extensions for submitting Single Audit reports for recipients and subrecipients impacted by Hurricane Helene, Hurricane Milton, and the California Wildfires. This coordinated decision ensures that recipients and subrecipients affected by these major disasters are provided with consistent extension periods by the federal agencies responsible for making those decisions. (See [Memorandum for the Federal Financial Assistance Community, subject title: Single Audit Report Extensions for Hurricane Helene, Hurricane Milton, and the California Wildfires; published March 11, 2025](#).) Auditors should refer to the memorandum to understand which recipients and subrecipients are eligible for the extension and the extension period.

IX. Transfer from FSRs to SAM.gov

As of March 8, 2025, the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS.gov) was retired, and all subaward reporting data and functionality moved to the System for Award Management (SAM.gov). All types of federal financial assistance recipients and contractors are required to report subawards under 2 CFR Part 170, including grants, cooperative agreements, and other assistance. Subrecipients are required to register on SAM.gov, if they have not done so previously for another purpose (e.g., submission of applications through Grants.gov), and actively maintain that registration. Entity administrators will have to grant a new role to people who report on subawards and are new to SAM.gov, and to current SAM.gov users who report on subawards but do not have the appropriate permission.

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 320, *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 General Services Administration. The following is a list of team members (alphabetical by last name) responsible for the production of this Supplement:

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
Greg Cross, Department of Commerce
Jason Day, Department of Defense
Christopher Eck, National Archives and Records Administration
Beth Flowers, Denali Commission
Joel Gonzalez, Department of Energy
Jeff Haley, Department of Justice
Kysha Holliday, Environmental Protection Agency
Siporah Jackson, Department of the Treasury
Matt Jadud, General Services Administration
Sheela Kailasanath, Federal Communications Commission
Mitzi Mayer, Office of Management and Budget
Lisa Newton, Office of National Drug Control Policy
Michael Pellegrino, Department of Homeland Security
Jimese Price, Department of Transportation
Rochelle Ray, National Science Foundation
Anita Robinson, Department of Labor
Edris Shah, Corporation for National and Community Service
Steve Sigler, Gulf Coast Ecosystem Restoration Council
Trae Sommer, Social Security Administration
Shannon Steinbauer, Department of Housing and Urban Development
Stephanie Snyder, US Agency for International Development
Kevin Tilford, Department of Health and Human Services
Seanne Weekes, Department of Agriculture