

DEPARTMENT OF THE TREASURY**ASSISTANCE LISTING 21.029 CORONAVIRUS CAPITAL PROJECTS FUND****I. PROGRAM OBJECTIVES**

Note: This program is considered a “higher risk” program for 2023, pursuant to 2 CFR section 200.519(c)(2). Refer to the “Programs with Higher Risk Designation” section of Part 8, Appendix IV, Internal Reference Tables, for a discussion of the impact of the “higher risk” designation on the major program determination process. Auditors are advised to consult 200.518, and in particular 200.518(d)(2) with regards to the Coronavirus Capital Projects Fund (CPF) allocations to Tribal governments and the State of Hawaii for Native Hawaiian Programs given their relatively small amount, approximately \$167,504.

Note: The CPF permitted Tribal governments to leverage a consortium to accomplish the objectives of the CPF program. A consortium is an association of two or more Tribal governments pooling CPF resources together. Subject to agreement and/or delegation of authority, Tribal governments may receive money directly from Treasury and then provide funds to a consortium or a consortium may receive funds directly from Treasury and then provide the funds to Tribes. The distribution of CPF funds should be included as expenditures in the Schedules of Expenditures of Federal Awards (SEFA) of CPF recipients.

The purpose of the CPF is to provide grants to states (defined to include the 50 states, the District of Columbia and Puerto Rico), U.S. territories and freely associated states (United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau), and Tribal governments, to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19).

II. PROGRAM PROCEDURES**A. Overview**

Section 604 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021 (the “Act”), Pub. L. No. 117-2 (Mar. 11, 2021), codified at 42 U.S.C. section 804, authorized the \$10 billion Coronavirus Capital Projects Fund (“CPF”). The CPF is administered by the U.S. Department of the Treasury (“Treasury”) and provides assistance in the form of grants.

Recipients may use CPF funds to carry out capital projects that (1) directly enable work, education, and health monitoring; (2) address a need that results from or was exacerbated by the COVID-19 public health emergency; and (3) address a critical need of unserved or underserved populations. Examples include:

- Investments in broadband infrastructure in eligible areas that meet certain speed requirements.

- Investments in digital connectivity technologies, such as devices, public computer facilities, and public Wi-Fi infrastructure that facilitate Internet access.
- Construction or renovation of multi-purpose community facilities that jointly enable work, education, and health monitoring.
- Other capital projects that meet the program requirements.

Under Section 42 U.S.C. section 804(b)(1)(A), each of the states (including the District of Columbia and Puerto Rico) is allocated a fixed amount of \$100 million, totaling \$5.2 billion. States may also receive a portion of the remaining \$4.6 billion, to be allocated in accordance with the requirements set forth in 42 U.S.C. section 804(b)(2)(A):

- 50 percent (\$2.3 billion) of such amount shall be allocated among the states based on the proportion that the population of each state bears to the population of all states;
- 25 percent (\$1.15 billion) of such amount shall be allocated among the states based on the proportion that the number of individuals living in rural areas in each state bears to the number of individuals living in rural areas in all states; and
- 25 percent (\$1.15 billion) of such amount shall be allocated among the states based on the proportion that the number of individuals with a household income that is below 150 percent of the poverty line applicable to a family of the size involved in each state bears to the number of such individuals in all states.

42 U.S.C. section 804(b)(1)(B) directs the secretary to pay a total of \$100 million divided in equal shares among United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau. 42 U.S.C. section 804 (b)(1)(C) directs the secretary to pay a total of \$100 million divided in equal shares to tribal governments and the State of Hawaii for the exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs. Using the statutory formulas found in 42 U.S.C. sections 804(b)(1) and (2) , Treasury calculated and published the allocation for each eligible entity along with the specific calculation methodologies used for all eligible entities (see “Allocation Information” at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/capital-projects-fund>). State allocations vary. Each tribal government is allocated \$167,504. Each U.S. territory and freely associated state is allocated \$14,285,714.

Source of Governing Requirements

The CPF is authorized by section 604 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021), codified at 42 U.S.C. 804; and is implemented by Treasury’s Guidance for States and Freely

Associated States and Treasury’s Guidance for Tribal Governments (together, Treasury’s Guidance), link provided below.

Auditors should refer to the 42 U.S.C. section 804, Treasury’s Guidance, FAQs, Capital Projects Fund Compliance and Reporting Guidance for States, Territories, and Freely Associated States, Grant Agreements, and approved Grant Plans, and Program Plans. Treasury’s Guidance and the FAQs can be accessed on the Treasury website via the links provided below. The Grant Agreements and approved Grant Plans and Program Plans can be obtained from grant recipients.

Availability of Other Program Information

1. Treasury’s Guidance for States, Territories and Freely Associated States can be found at <https://home.treasury.gov/system/files/136/Capital-Projects-Fund-Guidance-States-Territories-and-Freely-Associated-States.pdf>. This guidance provides States, Territories and Freely Associated States a summary of project eligibility and terms and conditions, as well as information about the process for applying for a grant under the Capital Projects Fund program.
 - Project eligibility is described starting on page 3.
 - An explanation of “directly enable work, education and healthcare” starting on page 7.
 - Eligible and ineligible costs starting on page 10. Please consult with FAQ’s in conjunction with this audit.
 - Period of Performance starting on page 12.
 - Certain other requirements are discussed starting on page 18.
 - FAQ #2.9 marks a change from the previously published guidance.

2. Treasury’s Guidance for Tribal Governments can be found at <https://home.treasury.gov/system/files/136/Capital-Projects-Fund-Guidance-Tribal-Governments.pdf>. This guidance provides Tribal Governments a summary of project eligibility and terms and conditions, as well as information about the process for applying for a grant under the Capital Projects Fund program.
 - Project eligibility is described starting on page 3.
 - An explanation of “directly enable work, education, and healthcare” starts on page 7.
 - Eligible and ineligible costs can be found beginning on page 10. FAQ’s in conjunction with this audit.
 - Other requirements discussed on page 16.

- FAQ #2.9 marks a change from previously published guidance.
3. FAQs about the Fund are outlined on the program webpage on Treasury’s website at [Coronavirus Capital Projects Fund FAQs \(treasury.gov\)](https://www.treasury.gov/press-releases/Pages/coronavirus-capital-projects-fund-faqs).

FAQs are considered to be guidance for the CPF program. FAQs generally clarify or supplement existing guidance, but may also modify existing guidance. New FAQs may be published in the future, and will include the date of publication.

4. Treasury’s Compliance and Reporting Guidance for States, Territories, and Freely Associated States (State Reporting Guidance) can be found at <https://home.treasury.gov/system/files/136/CPF-Reporting-Guidance-for-States.pdf>

This guidance provides additional detail and clarification about reporting and compliance responsibilities for States, territories, and freely associated states under the CPF Program.

III. COMPLIANCE REQUIREMENTS

In developing the audit procedures to test compliance with the requirements for this federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements have been identified as subject to the audit (noted with a “Y” in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	N	N	Y	Y	N	Y	Y	N

A. Activities Allowed or Unallowed1. *Activities Allowed*

- a. States, Territories, and Freely Associated States and their Subrecipients CPF is designed to provide funding for States, Territories and Freely Associated States' capital projects that meet all three criteria below:
 - (1) directly enable work, education, and health monitoring,
 - (2) designed to address a critical need that resulted from or was made apparent or exacerbated by the COVID-19 public health emergency, and
 - (3) designed to address a critical need of the community.
- b. Presumptively eligible projects include:
 - (1) Broadband infrastructure projects designed to deliver service that meets or exceeds symmetrical download and upload speeds of 100 Mbps.
 - (2) Digital connectivity technology projects that involve the purchase and/or installation of devices and equipment to facilitate broadband internet access, where affordability has been identified by the Recipient as a barrier to broadband adoption and use.
 - (3) Multi-purpose community facilities that are designed to jointly and directly enable work, education, and health monitoring.
- c. If the recipient proposes a different use of funds, projects may additionally be approved by Treasury on a case-by-case basis provided they meet the enumerated criteria above, These criteria are described in detail in the Capital Projects Fund Guidance for States, Territories and Freely Associated States (*see* (I.C.c: Case-by-Case Review).
- d. States, territories, and freely associated states may only use CPF funds for costs associated with Program Plans that have been approved by Treasury, or for eligible program administrative costs.
- e. Tribal Governments:
 - (1) An eligible Tribal government may apply individually, jointly with other Tribes, or through an organization, consortium, or similar entity. A designation letter, signed by the Tribal government's duly authorized Tribal official, must be received by Treasury if anyone other than the Tribal government is submitting the CPF application.

- f. An approved CPF application must meet all three criteria below:
- (1) directly enable work, education, and health monitoring,
 - (2) designed to address a critical need that resulted from or was made apparent or exacerbated by the COVID-19 public health emergency, and
 - (3) designed to address a critical need of the community.
- g. Presumptively eligible projects include:
- (1) Broadband infrastructure projects designed to deliver service that meets or exceeds symmetrical download and upload speeds of 100 Mbps.
 - (2) Digital connectivity technology projects that involve the purchase and/or installation of devices and equipment to facilitate broadband internet access, where affordability has been identified by the Recipient as a barrier to broadband adoption and use.
 - (3) Multi-purpose community facilities that are designed to jointly and directly enable work, education, and health monitoring.
 - (4) Projects may additionally be approved by Treasury on a case-by-case basis provided they meet the enumerated criteria above. These criteria are described in detail in the Capital Projects Fund Guidance for Tribal Governments.
 - (5) Tribal recipients may only use CPF funds for costs associated with applications that have been approved by Treasury, or for eligible program administrative costs. Auditors should refer to the approved application when testing the compliance requirements.

2. *Activities Unallowed*

- a. Activities that may not be funded by the CPF include but are not limited to:
- (1) General infrastructure projects, such as highways, bridges, transit systems, and ports, are not eligible under the CPF program.
 - (2) General construction and improvement of hospitals and traditional schools are not presumed to be eligible, although, there may be

opportunities for such projects to receive funding under the CPF program if they meet the project eligibility criteria. Such projects will be reviewed on a case-by-case basis.

- b. The following costs are not eligible, unless otherwise permitted by Treasury:
- (1) Acquisition of spectrum licenses;
 - (2) Operating expenses, other than grant administration costs (limited to \$25,000 or 5 percent of the grant award, whichever is greater);
 - (3) Short-term operating leases;
 - (4) Payment of interest or principal on outstanding debt instruments, or other debt service costs incurred prior to March 15, 2021;
 - (5) Fees or issuance costs associated with the issuance of new debt;
 - (6) Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring plan in a judicial, administrative, or regulatory proceeding;
 - (7) To support or oppose collective bargaining. This does not affect the ability to use funds to comply with 41 CFR Part 60-14.

B. Allowable Cost/Cost Principles

Allowable costs are determined in accordance with the cost principles identified in 2 CFR Part 200, Subpart E. Treasury does not intend for the Uniform Guidance definition of “capital assets” to limit eligible investments under the CPF program. For purposes of the CPF program, “Capital Project” or “Project” means the construction, purchase, and installation of, and/or improvements to capital assets where the costs of such assets are capitalized or depreciated, including ancillary costs necessary to put the capital asset to use as further described in the Treasury’s Guidance and FAQs. This definition may be found in Section IV of Treasury’s Guidance.

Infrastructure projects funded solely with CPF award funds are not subject to the Buy America Preference requirements set forth in section 70914 of the Build America, Buy America Act included in the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58. CPF grant recipients may use CPF award funds to match other federal funds to the extent that they are permitted by statute. For example, CPF funds may be used to meet the matching requirements for the Infrastructure Investment and Jobs Act (IIJA) Division F, Title I, Sec. 60102 (h)(3)(B)(iii)(I)(dd). CPF recipients should ensure that the program or project is an acceptable use of funds for the other federal funding stream. CPF grant funding may not be used for costs that will be reimbursed by the other federal or state

funding stream; CPF funds must be used only for complementary purposes.

Additional guidance on the treatment of equipment and real property allowable costs will be forthcoming.

C. Cash Management

1. *State and U.S. Territory Recipients* - Although not a requirement per 2 CFR 200.305, Treasury has assessed that as of calendar year 2022, all state and U.S. territory recipients are subject to Part B of the Cash Management Improvement Act. Additional guidance can be found on page 12 of the State Reporting Guidance.

1. *Tribal Recipients*- Treasury has made the determination that if a Tribal recipient fully disburses award funds before the end of the period of performance, the timing and number of advance payments made by Treasury are as close as is administratively feasible to the actual disbursements by a Tribal recipient, and are therefore in compliance with 2 CFR 200.305(b)(1). Please see FAQ 3.7. Guidance related to Tribal government interest tracking and retention requirements may be found in FAQ 3.8 and 3.9.

H. Period of Performance

Funding must be used to cover eligible costs that are incurred during the period that begins on the date that the Grant Agreement is executed and ends on December 31, 2026. Recipients are permitted to use CPF grant award funds for pre-award costs incurred after March 15, 2021, but before their Grant Agreement is executed, but only if they provided reasonable assurance to Treasury that the costs were incurred pursuant to the negotiation of and in anticipation of the Capital Projects Fund award and are necessary for the efficient and timely performance of the Project. Such costs are allowable only to the extent they would have been allowable if incurred after the date of the Capital Projects Fund award and only with the written approval of Treasury. For the avoidance of doubt, unless otherwise provided, Treasury's approval of the Recipient's applicable Program Plan shall constitute written approval of pre-award costs that are identified in the Program Plan.

Additional information regarding pre-award costs may be found at [State, Territory, and Freely Associated States Guidance](#) page 10, Tribal Guidance page 10, FAQ #1.4, FAQ 4.10, and on page 12 of the State Reporting Guidance.

Additional information regarding Period of Performance, in general, can be found at State, Territory, and Freely Associated States Guidance page 12, Tribal Guidance page 12, FAQ #1.4, FAQ #2.4, and FAQ #3.7.

I. Procurement and Suspension and Debarment

1. Procurement

See Part 3, Section I, "Procurement and Suspension and Debarment" for a general description of the compliance requirements associated with procurement, the related audit objectives, and suggested audit procedures.

Infrastructure projects funded solely with CPF award funds are not subject to the Buy America Preference requirements set forth in section 70914 of the Build America, Buy America Act included in the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58.

2. *Suspension and Debarment*

See Part 3, Section I, “Procurement and Suspension and Debarment” for a general description of the compliance requirements, the related audit objectives, and suggested audit procedures.

L. Reporting

The following applicable reporting requirements include all CPF recipients except for Tribal Governments.

1. **Financial Reporting**

- a. *SF-270, Request for Advance or Reimbursement* –Applicable, submitted via Treasury’s reporting portal.
For Project and Expenditure Report reporting requirements, please refer to pages 4 – 10 of <https://home.treasury.gov/system/files/136/CPF-Reporting-Guidance-for-States.pdf>
- b. *SF-271, Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. *SF-425, Federal Financial Report* – Not Applicable

2. **Performance Reporting**

This guidance does not apply to Tribal governments.

Project and Expenditure Report for States, Territories & Freely Associated States

PRA Number: 1505-0277

Reporting Cycle: Quarterly

Authoritative Requirement: States, Territories & Freely Associated States:

<https://home.treasury.gov/system/files/136/Capital-Projects-Fund-Guidance-States-Territories-and-Freely-Associated-States.pdf>

Blank Copy of the Report: Coronavirus Capital Projects Funds Compliance and Reporting Guidance for States, Territories, and Freely Associated States

<https://home.treasury.gov/system/files/136/CPF-Reporting-Guidance-for-States.pdf>

Report Instructions: Coronavirus Capital Projects Funds Compliance and Reporting Guidance for States, Territories, and Freely Associated States can be found on pages

11 to 13 of the Guidance accessed via the following link

<https://home.treasury.gov/system/files/136/CPF-Reporting-Guidance-for-States.pdf>

Report Corrections: ORP's reporting portal has built-in functionality to reopen a report and allow recipients to make edits after the reporting deadline. However, it is ORP's policy that recipients may only make revisions if authorized by Treasury staff for a period of up to 60 days after the reporting deadline. After the revision period ends, the report is final. A resubmitted report becomes a recipient's final report within ORP's reporting portal. Recipients can generate PDFs of this report at any time.

Key Line Items- The following line items contain critical information:

1. *Obligations and Expenditures*

- a. Quantifiable Objective Criteria: Subrecipient Reimbursement Documentation of reported obligations and expenditures do not exceed total award amount. (See pages 12 and 13 of the [Reporting Guidance](#))

- (1) Current period obligation
- (2) Cumulative obligation
- (3) Current period expenditure
- (4) Cumulative expenditure

2. *Administrative Expenses*

- a. Quantifiable Objective Criteria: Recipient Reimbursement Documentation for Administrative Expenses as reported, which does not exceed 5% of the total award or \$25,000, whichever is greater (unless Treasury specifically authorized a higher amount) (See page 3 of the Reporting Guidance)

- (1) Current period obligation
- (2) Cumulative obligation
- (3) Current period expenditure
- (4) Cumulative expenditure

3. *Broadband Infrastructure Projects: Miles of Fiber Purchased using CPF/Reported (As Applicable)*

- a. Quantifiable Objective Criteria: Subrecipient Reimbursement Documentation for Miles of Fiber Purchased with CPF funds as

Reported for Broadband Infrastructure Projects is within 10% difference or less from the total number reported. (See page 6 of the Reporting Guidance)

4. *Digital Connectivity Technology Projects*: Total Number of Devices Purchased using CPF/Reported (As Applicable)
 - a. Quantifiable Objective Criteria: Subrecipient Reimbursement Documentation Supporting the Number of Devices Purchased with CPF Funding as Reported for Digital Connectivity Technology Projects is within 10% difference or less from the total number reported. (See page 7 of the Reporting Guidance)
5. *Multi-Purpose Community Facility Projects*: Square Footage funded by CPF/Reported (As Applicable)
 - a. Quantifiable Objective Criteria: Subrecipient Reimbursement Documentation Supporting the Square Footage Reported for Multi-Purpose Community Facility Projects is within 10% difference or less from the total number reported. (See pages 7 and 8 of the Reporting Guidance)

3. Special Reporting

Not Applicable.

4. Special Reporting for Federal Funding Accountability and Transparency Act

Applicable. See Part 3.L for audit guidance.

**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.

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

Federal Agency Single Audit Contacts	
Agency	Type of Audit
Department of Transportation	
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 singleauditrequest@oig.dot.gov	
Department of the Treasury	
Department of the Treasury Office of Inspector General Deputy Assistant Inspector General for Audit 875 15th Street NW, Suite 300 Washington, DC 20050 Phone: Voice 202-927-5784 Fax: 202-927-5379	All audits
Department of Veterans Affairs	
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
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: U.S. Agency for International Development (usaid.gov)	For audits of all US based not-for-profit organizations

Federal Agency Key		
Agency	Name	E-Mail Address
Department of Agriculture	Samantha Coles Seanne Weekes	Samantha.cole@usda.gov Seanne.weekes@usda.gov
Department of Commerce	John P. Geisen	JGeisen@doc.gov
Department of Defense	Jason Day	jason.o.day.civ@mail.mil
Department of Education	Lihong Guo	Lihong.Guo@ed.gov
Department of Energy	Joel Gonzalez	Joel.Gonzalez@hq.doe.gov
Department of Health and Human Services	Robin Aldridge Leticia Adu	Robin.Aldridge@hhs.gov Leticia.Adu@hhs.gov
Department of Homeland Security	Michael Pellegrino	Michael.Pellegrino@HQ.DHS.GOV
Department of Housing and Urban Development	Shannon E. Steinbauer	Shannon.E.Steinbauer@hud.gov
Department of the Interior	Eunice Pierre	eunice_pierre@ios.doi.gov
Department of Justice	Linda Taylor Jeff A. Haley	Linda.Taylor2@usdoj.gov Jeff.Haley@usdoj.gov
Department of Labor	Anita Robinson Latonya Torrence	Robinson.Anita@dol.gov Torrence.Latonya@dol.gov
Department of State	Thomas Kodiak	Kodiakt@state.gov
Department of the Treasury	Siporah Jackson	Siporah.Jackson@treasury.gov
Department of Transportation	Willie Smith	willie.smith@dot.gov
Department of Veterans Affairs	Kevin Cone	Kevin.Cone@va.gov
Corporation for National and Community Service	Edris Shah	eshah@cns.gov
Denali Commission	Beth Flowers	bflowers@denali.gov
Environmental Protection Agency	Kysha Holliday	Holliday.Kysha@epa.gov
Federal Communications Commission	Sheela Kailasanath	Sheela.Kailasanath@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	Laura Davis	ldavis@neh.gov
National Science Foundation	Rochelle D. Ray	rray@nsf.gov
Office of National Drug Control Policy	Lisa Newton	Lisa_E_Newton@ondcp.eop.gov
Social Security Administration	Trae Sommer	Audit.Correspondence@ssa.gov DCO.AUDIT@ssa.gov DCO.ODD.AUDIT@ssa.gov OIG.audit.kansascity@ssa.gov Frank.Biro@ssa.gov
US Agency for International Development	David McNeil	dmneil@usaid.gov
US Small Business Administration	Kimberly Butler	Kimberly.Butler@sba.gov

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

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.